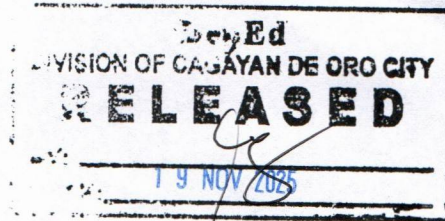




Republic of the Philippines
Department of Education
REGION X

DIVISION OF CAGAYAN DE ORO CITY

Office of the Schools Division Superintendent



18 Nov 2025

MEMORANDUM

No. 173 s.2025

REITERATION OF REGIONAL MEMORANDUM NO. 942, S. 2025 (REGIONAL WORKSHOP ON THE FINALIZATION OF FY 2027 PROPOSED BUDGET)

TO: Assistant Schools Division Superintendent
Chief – School Governance Division and Operations (SGOD)
Chief – Curriculum Implementation Division (CID)
Division Budget Officer
Division Planning Officer
Division Personnel Officer
All Others Concerned

1. For the information and guidance of all, this Office reiterates the attached **Regional Memorandum No. 942, s. 2025**, titled "**Regional Workshop on the Finalization of FY 2027 Proposed Budget**" which will be conducted on **December 2-4, 2025**, (exclusive of travel time).

2. The activity aims to review, harmonize, and finalize the budget submissions of the Regional Office (RO), and Schools Division Offices (SDOs).

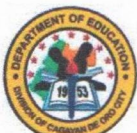
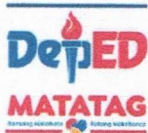
3. In line with this, the following personnel from this Division are directed to attend the said workshop:

- **Division Budget Officer:** Marilou F. Navaja
- **Division Planning Officer:** Rodel S. Megollas
- **Division Personnel Officer:** Angela Vincent A. Torres

4. Attention is invited to Section 4 of the said regional memorandum regarding the schedule of participants:

- **Planning Officer:** Shall participate in the entire duration of the workshop (December 2-4).
- **Budget Officer, and Personnel Officer:** Shall attend the activity **only from December 2 to 3**.

5. Participants are expected to bring all necessary budget data, documents, laptops, and extension cords.



Address: Fr. William F. Masterson Ave., Upper Balulang, Cagayan de Oro City
Telephone: (088) 855-0044, (088) 855-0047, (088) 328-2142
Email Address: cagayandeoro.city@deped.gov.ph
Website: <https://depedcdo.net/>

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Republic of the Philippines
Department of Education
REGION X
DIVISION OF CAGAYAN DE ORO CITY

Office of the Schools Division Superintendent

6. Travel expenses, per diems, and other incidental expenses of the participants shall be charged against local/Division/School MOOE, subject to the usual accounting and auditing rules and regulations.
7. In adherence to Equal Opportunity Principle (EOP), inclusive and fair treatment are accorded to all participants regardless of age, gender and sexual orientation, disability, religion, and ethnicity.
8. Immediate dissemination of and strict compliance with this Memorandum is directed.

ROY ANGELO E. GAZO
Schools Division Superintendent

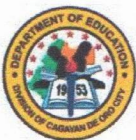
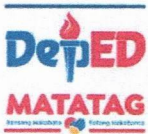
Encl.: As stated

Reference: RM 942,s. 2025

To be indicated in the Perpetual Index
under the following subjects:

FINALIZATION OF FY 2027 PROPOSED BUDGET

DM-070-SGOD-PR-RSM/ DIVISION MEMORANDUM
November 18, 2025



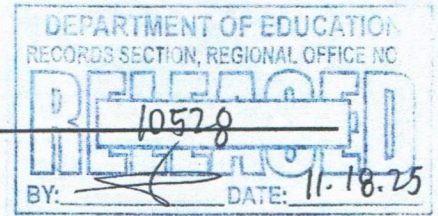
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Third Copy of Three

Republic of the Philippines
Department of Education
REGION X - NORTHERN MINDANAO



November 13, 2025

REGIONAL MEMORANDUM
No. 942, s. 2025

REGIONAL WORKSHOP ON THE FINALIZATION
OF FY 2027 PROPOSED BUDGET

To: Schools Division Superintendents
Secondary Schools (Implementing Units) Principals
All Others Concerned

1. The Department of Education (DepEd) Regional Office X will conduct a **Regional Workshop on the Finalization of FY 2027 Proposed Budget** to ensure accuracy, consistency, and compliance with the Department of Budget and Management (DBM) and DepEd guidelines. This activity will be conducted **on December 2-4, exclusive of travel time**, the exact venue of which will be communicated through a separate issuance
2. The activity aims to review, harmonize, and finalize the budget submissions of the Regional Office (RO), Schools Division Offices (SDOs), and Implementing Units (IUs) to facilitate timely submission to the Regional Development Council (RDC) 10 for approval and endorsement to DepEd Central Office (CO).
3. The participants in this workshop are as follows:
 - a. Regional Office: **Policy, Planning, and Research Division (PPRD); Finance Division (FIN), and Personnel Unit (PU)**
 - b. Schools Division Offices: **Budget Officers, Planning Officers, and Personnel Officers**
 - c. Implementing Units: **Bookkeepers**
4. The Planning Officers shall participate in the entire duration of the workshop from December 2 to 4, while **all other participants (Budget Officers, Personnel Officers, and Bookkeepers) shall attend the activity only from December 2 to 3.**



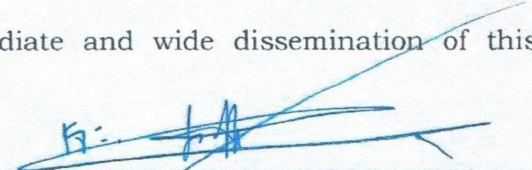
Address: DepEd Regional Office X, Zone 1, Upper Balulang, Cagayan de Oro City
Telephone No: (088) 881-3137
Email Address: region10@deped.gov.ph
Website: r10.deped.gov.ph

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5. All concerned are directed to ensure their attendance and active participation in the activity.

6. This Office directs the immediate and wide dissemination of this Memorandum.


DR. ARTURO B. BAYOCOT, CESO III
Regional Director

ATCH.: As stated
To be indicated in the Perpetual Index
under the following subjects:

BUDGET WORKSHOPS

RE: Regional Workshop on the Finalization of FY 2027 Proposed Budget

FIN/tawing

DTS NO. 25-142294



Address: DepEd Regional Office X, Zone 1, Upper Balulang, Cagayan de Oro City
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