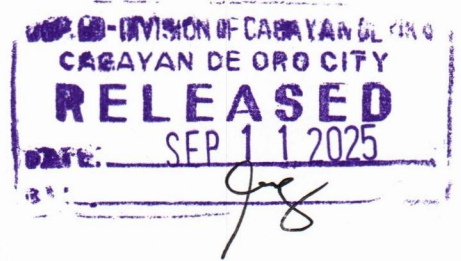




Republic of the Philippines
Department of Education
REGION X

DIVISION OF CAGAYAN DE ORO CITY



Office of the Schools Division Superintendent

8 September, 2025

DIVISION MEMORANDUM

No. 770 s.2025

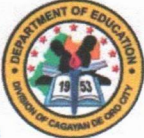
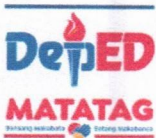
WORKSHOP ON THE PREPARATION OF THE FY2026 BUDGET EXECUTION DOCUMENTS (BEDs) AND SCHOOL OPERATING BUDGET (SOB)

TO: All Concerned Public Schools Heads and Principals
All Concerned Personnel
This Division

1. In anticipation of the FY 2026 Budget Execution Plans and Targets submission to the Regional Office and Department of Budget and Management, the Finance Unit of this Division will conduct the **Workshop on the Preparation of the FY2026 Budget Execution Documents (BEDs) and School Operating Budget (SOB)** on **October 6-7, 2025 (1st Batch is on October 6, 2025 and 2nd Batch is on October 7, 2025)** at Division Function Hall, Division of Cagayan de Oro City.
2. This activity aims to:
 - To facilitate the timely formulation and submission of Agency's Budget Executory Documents for FY 2026 through the consolidation of School's Financial Plan and Monthly Disbursement Program.
 - To prescribe the guidelines and procedures in crafting schools budget execution plans including the appropriate Budget Execution Documents (BEDs) forms to be used.
3. The expected participants on this workshop are the select Personnel of the SDO Proper and the School Head (**no proxy allowed**) from School as per **attached ANNEX A**, the complete list of participants. Likewise, School Heads are required to bring their laptop and extension wire.
4. Meals, snacks, accommodation and travel expenses of the participants are chargeable against local funds and/or School MOOE, subject to the usual budgeting, accounting and auditing policies, rules and regulations.
5. In adherence to Equal Opportunity Policy (EOP), inclusive and fair treatment are accorded to all participants regardless of age, gender, sexual orientation, disability, religion and ethnicity.
6. This Office directs the immediate and wide dissemination of this Memorandum.

ROY ANGELO E. GAZO
Schools Division Superintendent
DM-011-OSDS-FIN-ACCTG-AAC

Encl.: List of Performers
Reference: BEDs 2026
To be indicated in the Perpetual Index
under the following subjects: Finance



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Office of the Schools Division Superintendent

ANNEX A

LIST OF PARTICIPANTS

DIVISION PERSONNEL

No.	Name	Designation	Office
1	GAZO, ROY ANGELO E.	SDS	DIVISION OFFICE
2	BORRES, AUDIE S.	ASDS	DIVISION OFFICE
3	CALUBAG, ARNEL A.	ACCOUNTANT III	DIVISION OFFICE
4	NAVAJA, MARILOU F.	AO-IV/OIC-BUDGET OFFICER	DIVISION OFFICE
5	CANIOS, EDWIN CARL N.	AO II	DIVISION OFFICE
6	CADAVOS, FAITH C.	AO II	DIVISION OFFICE
7	SADICON, RUBIE MAE R.	AO II	DIVISION OFFICE
8	DADOLE, JENNIFER B.	AO II	DIVISION OFFICE
9	DALOS, CHRISTIAN RAY D.	AO II	DIVISION OFFICE
10	ERNACIO, DONNACELLE F.	AO II	DIVISION OFFICE
11	UDANG, CHARISSE C.	ADAS III	DIVISION OFFICE
12	CAPINIG, JOHN ERROL P.	ADAS III	DIVISION OFFICE
13	BORRES, KAREN BERNADETTE B.	ADAS III	DIVISION OFFICE
14	BARUEL, CENISA B.	ADAS III	DIVISION OFFICE
15	JERECHO JAKE C. ROA	ADAS II	DIVISION OFFICE
16	SHIELA P. BLANCO	ADAS III	DIVISION OFFICE
17	HAZEL JOY P. ZAMBRANO	ADAS III	DIVISION OFFICE
18	VANESSA GRACE V. AMOMONPON	ADAS III	DIVISION OFFICE
19	JONATHAN M. BASANGAN	ADAS III	DIVISION OFFICE
20	OCATE, CATHERINE	ADA IV	DIVISION OFFICE
21	BERNALDEZ, RAY IAN	ADA IV	DIVISION OFFICE



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ANNEX A

LIST OF PARTICIPANTS

SCHOOL PERSONNEL – BATCH 1 (October 6, 2025)

School ID	SCHOOL NAME	DISTRICT	SCHOOL HEAD	1 SCHOOL HEAD
127940	City Central School	CENTRAL	ANNABELLE J. LARIBA	1
127955	Corrales Elementary School	CENTRAL	RELOBE N. ZULITA	1
Sub-total Central District				2
127947	Agusan Elementary School	EAST II	LORETO LLABAN	1
127948	Balubal Elementary School	EAST II	FE V. MORALES	1
127949	Bugo Central School	EAST II	ROSEMARIE H. DULLENTE	1
127950	Linangohan Elementary School	EAST II	MARIA DULCE CUERQUIS	1
502035	Palalan Integrated School	EAST II	MARY JOY D. PADREQUIL	1
127952	Puerto Elementary School	EAST II	HIMAYA Q. CU	1
127953	Suntingon Elementary School	EAST II	RONNIE P. URAURA	1
	Suntingon ES- Annex	EAST II	VIRGINIA MENDOZA	1
127954	Tablon Elementary School	EAST II	CORAZON Z. BARTOCES	1
304104	Agusan National High School	EAST II	GILJUN T. PENULIAR	1
315401	Balubal National High School	EAST II	EDWIN O. MAMBA	1
304107	Bugo National High School	EAST II	JUDSON M. PASTRANO	1
315402	Puerto National High School	EAST II	ROEL R. LAMBERTE	1
304105	Tablon National High School	EAST II	MARY JEAN L. SUNGAHID	1
Sub-total East II District				14
127962	Consolacion Elementary School	NORTH I	JOEL P. LARIBA	1
127956	Macabalan Elementary School	NORTH I	NAOMI D. TOCMOHAN	1
127957	North City Central School	NORTH I	DUQUE A. CAGUINDANGAN	1
127958	St. John Elementary School	NORTH I	ELENA B. PACAMO	1



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SCHOOL PERSONNEL – BATCH 1 (October 6, 2025)

304113	Angeles Sisters National High School (Consolacion NHS)	NORTH I	RONALDO D. AUMAN	1
304120	Macabalan National High School	NORTH I	NORMA B. DELIMA	1
304124	Puntod National High School	NORTH I	EMILY A. TABAMO	1
Sub-total North I District				7
127959	Bayabas Elementary School	NORTH II	TITO P. YONGAO	1
127960	Bonbon Elementary School	NORTH II	KAREN C. VERDAD	1
127961	Bongbongon Elementary School	NORTH II	ANDY P. LIGSANAN	1
137216	City Engineers Elementary School	NORTH II	MARY GLO B. CATARONG	1
127963	Kauswagan Central School	NORTH II	ALMA PENONIA	1
304106	Bayabas National High School	NORTH II	DANNY A. LABADAN	1
315412	Bonbon National High School	NORTH II	NINIA MARIE A. ESTILLORE	1
315411	Kauswagan National High School	NORTH II	MARVIN ANTHONY RAMOS	1
Sub-total North II District				8
127990	Balulang Elementary School	WEST I	MARCELO Q. MABALOS	1
127991	Fr. William F. Masterson, S.J., Elementary School	WEST I	JINNEFER D. ESPINA	1
127992	Macanhan Elementary School	WEST I	LEONORA S. ALINSUB	1
127993	Sacred Heart Village Elementary School	WEST I	ELENA T. GALARRITA	1
	Sacred Heart Village ES-Annex -Island Kids Philippines	WEST I	URSULA JANETH G. ABELLANOSA	1
127994	Upper Carmen Elementary School	WEST I	RICO I. CAGAPE	1
127995	West City Central School	WEST I	EDGARDO O. YAÑEZ	1
315403	Balulang National High School	WEST I	WELVEN B. ALIM	1
304112	Carmen National High School (Macanhan NHS)	WEST I	DINAH ZORAIDA B. ZAMORA	1



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SCHOOL PERSONNEL – BATCH 1 (October 6, 2025)

	Carmen Science High School Extension	WEST I	CHRISTOPHER ANDREW N. ALDA	1
Sub-total West I District				10
127996	Baikingon Elementary School	WEST II	ELSA B. TAHUD	1
127997	Bulao Elementary School	WEST II	JOEL C. GRANADA	1
127998	Bulua Central School	WEST II	PEDRITA R. JORDAN	1
128000	Camp Evangelista Elementary School	WEST II	DANTE G. SISTO	1
128001	Canitoan Elementary School	WEST II	GEMMA ETHEL B. ONG	1
137181	Filipino-Chinese Friendship Elementary School	WEST II	JOLITO BASLAN	1
128002	G. L. Reyes-Anhawon Elementary School	WEST II	EMERITA G. LABIS	1
128003	Iponan Elementary School	WEST II	MELBA S. OMANDAM	1
128004	Pagatpat Elementary School	WEST II	RAUL A. DECHOSA	1
128005	Pamalihi Elementary School	WEST II	GLECERIO GALOLO	1
127999	Pedro "Oloy" N. Roa, Sr. Elementary School	WEST II	MARIA LODEL C. DAABAY	1
128006 315409	San Simon Elementary School and San Simon National High School	WEST II	CAROL O. LORONO	1
306042	Baikingon National High School	WEST II	ROWENA A. TABOCLAON	1
304108	Bulua National High School	WEST II	MACAPANGCAT U. MAMA	1
	Bulua NHS- Patag Annex	WEST II	MELECIO L. TUBA	1
304109	Canitoan National High School	WEST II	SOLA VIOLETTA L. MENDOZA	1
304117	Iponan National High School	WEST II	MARISA CAYETUNA	1
305879	Pagatpat National High School	WEST II	LOVE C. MANDAWA	1
304110	Pedro "Oloy" N. Roa, Sr. High School	WEST II	AILEEN E. MAGHUYOP	1
Sub-total West II District				19
TOTAL BATCH I PARTICIPANTS				60



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SCHOOL PERSONNEL – BATCH 2 (October 7, 2025)

School ID	SCHOOL NAME	DISTRICT	SCHOOL HEAD	1 SCHOOL HEAD
502690	Camansi Integrated School	EAST I	MYLENE PIMENTEL	1
	CAMANSI INTEGRATED SCHOOL-PINAGSAGSAGAN EXTENSION	EAST I	JEANIE FE Z. LLABAN	1
	CAMANSI INTEGRATED SCHOOL - BUGSOK EXTENSION	EAST I	WENSMONMARK P. PIMENTEL	1
127941	Cugman Elementary School	EAST I	ARNOLD P. TEJERO	1
127942	East City Central School	EAST I	MARIA DEL T. MAGALLANO	1
127943	FS Catanico Elementary School	EAST I	VAICAR MAYAKE	1
127944	Gusa Elementary School	EAST I	CELSO L. PAGULON	1
127946	Malasag Elementary School	EAST I	DENNIS R. ACERON	1
	Migtugsok Elementary School	EAST I	ALVEN GARCINES	1
304115	Cugman National High School	EAST I	ROSANNA Q. UBALDE	1
	Cugman National High School Extension	EAST I	WILFREDO L. BELONO JR	1
315408	Gusa National High School	EAST I	YUNIRE OMAMALIN	1
304114	Gusa Regional Science High School - X	EAST I	ELIZER O. TERUEL	1
315407	East Gusa National High School	EAST I	MANUEL L. LINCARO JR.	1
304118	Lapasan National High School	EAST I	FERDINAND L. VINCO JR.	1
Sub-total East I District				15
127964	Camaman-an Elementary School	SOUTH	PAUL Y. BADON	1
	Camaman-an ES Macapaya Annex	SOUTH	NORMAN A. FELISILDA	1
127965	Indahag Elementary School	SOUTH	CANDOLYN L. QUILIT	1
127945	Kamakawan Elementary School	SOUTH	CENSUSA ABUEL	1
127966	Macasandig Elementary School	SOUTH	BASILISA G. GAYRAMARA	1
127967	South City Central School	SOUTH	ANNE FRANCIS T. SINGH	1
127968	Taguanao Elementary School	SOUTH	JOBERT M. SALINGAY	1
304111	Cagayan de Oro City National High School (Junior High School)	SOUTH	MARIBETH T. AUMAN	1



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SCHOOL PERSONNEL – BATCH 2 (October 7, 2025)

304111	Cagayan de Oro City National High School (Senior High School)	SOUTH	JERSON B. HERRERO	1
315404	Camaman-an National High School	SOUTH	CHERYL PONTILLAS	1
304116	Indahag National High School	SOUTH	ADEL R. CANGBANGAY JR.	1
315410	Macasandig National High School	SOUTH	VANESSA MAE B. MARTINEZ	1
Sub-total South District				12
127970	Baluarte Elementary School	SOUTH WEST I	JESSICA JOY D. HINACAY	1
127971	Batinay Elementary School	SOUTH WEST I	JOHN PAUL F. PASIGAY	1
127976	Kiam-is Elementary School	SOUTH WEST I	JAY T. HEBIA	1
127977	Lumbia Central School	SOUTH WEST I	RUDY P. VILLALOBOS	1
127982	Pagalungan Elementary School	SOUTH WEST I	CHARITO JARAULA	1
127983	Pigsag-an Elementary School	SOUTH WEST I	DENVER E. NERI	1
127984	Taglimao Elementary School	SOUTH WEST I	ROWEL R. CAIÑA	1
127988	Tuburan Elementary School	SOUTH WEST I	SHELA D. YANEZ	1
127989	Tumpagon Elementary School	SOUTH WEST I	ANNALOU B. RECAÑA	1
304119	Lumbia National High School	SOUTH WEST I	MAURITA M. DONASCO	1
315405	Dansolihon National High School	SOUTH WEST I	KARL ANTHONY O. SALISE	1
305908	Pagalungan National High School	SOUTH WEST I	KAREEN J. AGCOPRA	1
306046	Pigsag-an National High School	SOUTH WEST I	CHRISTIAN GEM C. PIMENTEL	1
315406	Tumpagon National High School	SOUTH WEST I	NELSON R. TACANDONG JR	1
304125	Taglimao National High School	SOUTH WEST I	MARILOU P. LAGAC	1
304128	Tuburan National High School	SOUTH WEST I	MARIA LOUELLA ROZ D. RAUT	1
304127	Tagpangi National High School	SOUTH WEST I	MARICEL V. BAUTISTA	1
Sub-total SouthWest I District				17



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SCHOOL PERSONNEL – BATCH 2 (October 7, 2025)

502012	Balongkot Integrated School	SOUTH WEST II	SALDI P. VITORILLO	1
127972	Bayanga Elementary School	SOUTH WEST II	ROMMELYN L. GONZALES	1
127973	Besigan Elementary School	SOUTH WEST II	ENGELBERT L. DE LA PINA	1
502015	Cadayonan Integrated School	SOUTH WEST II	JAY-AR C. LABAJAN	1
127974	Dansolihon Elementary School	SOUTH WEST II	RODEL C. ESTENZO	1
502016	Dunggoan Integrated School	SOUTH WEST II	EMMANUEL L. RAMOSO	1
502017	Iba Integrated School	SOUTH WEST II	RUSSELL LOVE P. SALUNGAYAN	1
502003	Magayad Integrated School	SOUTH WEST II	CHIBERT L. JALA	1
127979	Mambuaya Elementary School	SOUTH WEST II	ROSEMARIE G. TOLENTINO	1
127980	Man-ai Elementary School	SOUTH WEST II	KRIZAIDA ALLEYA A. ESPINOSA	1
202002	Mangalay Elementary School	SOUTH WEST II	RUSSELL E. BAGAS	1
502006	Midkiwan Integrated School	SOUTH WEST II	MARILOU L. LORA	1
127985	Tagpangi Elementary School	SOUTH WEST II	ISAGANI D. OLARTE	1
127986	Tignapoloan Elementary School	SOUTH WEST II	MARCELINA N. CABARING	1
127987	Upper Tignapoloan Elementary School	SOUTH WEST II	BAYANI R. ROTURAS JR.	1
304122	Bayanga National High School	SOUTH WEST II	CIELITO G. ESTOQUE	1
304121	Mambuaya National High School	SOUTH WEST II	ALFREDO C. TONGCO JR.	1
305894	Man-ai National High School	SOUTH WEST II	DARWIN G. PRESAS	1
304126	Besigan National High School	SOUTH WEST II	ARLENE B. VALMORIA	1
304123	Tignapoloan National High School	SOUTH WEST II	LORDSON Q. SIANO	1
Sub-total SouthWest II District				20
TOTAL BATCH II PARTICIPANTS				64