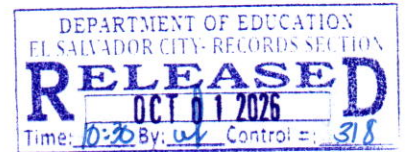




Republic of the Philippines
Department of Education
REGION X - NORTHERN MINDANAO
SCHOOLS DIVISION OF EL SALVADOR CITY



September 23, 2026

DIVISION MEMORANDUM

NO. 318, s. 2026

TRAINING FOR FINANCE AND SCHOOL-BASED ADMINISTRATIVE OFFICERS AND
WORKSHOP ON FY 2027 BUDGET EXECUTION DOCUMENTS CUM
COORDINATION MEETING

To: Assistant Schools Division Superintendent
All Public Elementary School Heads
All Public Secondary School Heads
SDO Finance Personnel (Accounting and Budget Sections)
School-Based Non-Teaching Personnel (Finance and Procurement Strand)
All Others Concerned

1. The Schools Division Office shall conduct the Training and Workshop for Finance and School-Based Administrative Officers on FY 2027 Budget Execution Documents cum Coordination Meeting on October 12-16, 2026. The venue shall be announced through a separate memorandum.

2. The activity aims to strengthen participants' competencies in financial management and budget execution, ensure the timely and accurate preparation of the FY 2027 Budget Execution Documents, and provide a venue for coordination on finance-related concerns and implementation requirements.

3. The expected participants of the said activity are the SDO Finance Personnel (Accounting and Budget Section) and School-Based Non-Teaching Personnel (ADAS II, ADAS III, AO II and PDO I). All identified participants are required to bring their own laptops and extension cords to be used during the preparation and workshop sessions on the Budget Execution Documents.

4. All schools are required to bring hard copies of their School Improvement Plan.

5. Prior to the activity, all School-Based Non-Teaching Personnel shall convene with their respective School Planning and Management Team to draft the FY 2027 Budget Execution Documents. The preparation process shall be consultative, evidence-based, and aligned with the school's approved School Improvement Plan, priorities, targets, and resource requirements. In drafting the documents, each school shall undertake a comprehensive review and evaluation of its School Improvement Plan and Annual Implementation Plan. The review shall determine priority programs, projects, and activities; assess implementation progress and funding utilization; identify gaps and emerging needs; and ensure that proposed FY 2027 budget requirements are responsive, realistic, and aligned with intended school outcomes.

6. All schools are directed to strictly comply with the submission schedule of the Budget Execution Documents (BEDs). The deadline for submission shall be on



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October 16, 2026 at 1:00 o'clock in the afternoon. The required Budget Execution Documents are as follows:

- a. BEDs System
- b. Market Scoping Checklist
- c. Price Quotations/Brochures/Catalogues
- d. Documentation

7. The printing of the final copies of the documents shall be undertaken only after the issuance of FY 2027 General Appropriations Act.

8. The participants are expected to be at the venue on October 12, 2026 (Monday). Hotel check-in time will be available from 2:00 pm onwards. The first meal to be served will be the morning snacks on October 12, 2026, while the last meal will be the afternoon snacks on October 16, 2026 (Friday). The Opening Program is scheduled at 10:00am on October 12, 2026, and check-out shall be at 12:00 noon on October 16, 2026.

9. As the activity is an in-house training with live-in accommodation, all participants shall stay at the designated venue for the entire duration of the activity and shall not be allowed to go home during the training period, except in cases of emergency or other compelling circumstances duly authorized in writing by the Schools Division Superintendent. Any participant who leaves the venue or fails to use the assigned hotel room accommodation without such authorization shall be required to refund the actual cost of the unused hotel room accommodation, subject to applicable accounting and auditing rules and regulations. Moreover, the participants' board and lodging and travelling expenses shall be charged to the School MOOE subject to usual budgeting, accounting and auditing rules and regulations.

10. Attached is the list of participants for reference and guidance (Annex A).

11. This memorandum shall also serve as the **Official Authority to Travel** of the identified participants.

12. This Office shall adhere to Equal Opportunity Principle (EOP) in the steps undertaken for this purpose. Hence, all decisions and actions shall be based on guidelines set forth, with no discrimination on the account of age, gender, identity, sexual orientation, civil status, disability, religion, ethnicity or political affiliation.



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


RANDOLPH B. TORTOLA

Schools Division Superintendent

ATCH.: As stated

Reference:

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

TRAINING & DEVELOPMENT
BEDS 2027

RE: TRAINING FOR FINANCE AND SCHOOL-BASED ADMINISTRATIVE OFFICERS AND WORKSHOP ON FY
2027 BUDGET EXECUTION DOCUMENTS CUM COORDINATION MEETING

BUDGET/sps



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ANNEX A – LIST OF PARTICIPANTS

No.	Name	Sex	Plantilla	Official Station
1	RANDOLPH B. TORTOLA	M	SDS	SDO
2	CONNIEBEL C. NISTAL	F	ASDS	SDO
3	MARICEL B. JANGAO	F	ACCOUNTANT III	SDO
4	STEPHANIE P. SALIGUMBA	F	BUDGET OFFICER III	SDO
5	CHARMAIGNE IRISH L. APDIAN	F	PDO I	KAIS
6	NISHI M. ABRATIGUIN	F	PDO I	ECCS
7	CLARK AIRON G. UNSON	M	AO II	MCS
8	EULITA M. CASTILLO	F	AO II	TAES
9	HONEY LUZ S. NACUA	F	AO II	AES
10	JENICE MAE L. MALACO	F	AO II	CES
11	KEMBERLY D. OCO	F	AO II	KAIS
12	LEABETH P. SALVA	F	AO II	MNHS
13	DIANNE L. SUGUILON	F	AO II	BES
14	NICK C. RATUNIL	M	AO II	HNHS
15	RODRIGO N. VALMORIA, JR.	M	AO II	PSB
16	ROSA MARIA M. REBUSTO	F	AO II	UES
17	CHERRY LOU D. ASEQUIA	F	AO II	HES
18	MARY ROSE P. CORTEZ	F	AO II	ECCS
19	SHEILA MAE B. ACERO	F	AO II	SDO
20	ARIEL S. PADIGOS	M	AO II	CNHS



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21	LEAH MAE C. AKUT	F	AO II	HES
22	ADRIAN GABRIEL LABADAN	M	AO II	SNHS
23	ADRIAN KIRBY P. SAARIÑAS	M	AO II	SFNHS
24	JON LOUIS O. DACOCO	M	AO II	SES
25	DANEL JOHN R. HAMO	M	AO II	HNHS
26	SAMANTHA M. RACHO	F	AO II	KES
27	RUBY FLOR M. SINCO	F	AO II	SNHS
28	MARJORIE T. RAS	F	AO II	ECNHS
29	EDJIE P. DAGOPIOSO	M	AO II	MNHS
30	LOVELY JOY CATANE	F	ADAS III	PSB
31	MARILOU B. PAGLINAWAN	F	ADAS III	MNHS
32	DEXTER A CARANGCARANG	M	ADAS III	ECCS
33	JENILYN A. MAGNAONG	F	ADAS III	SDO
34	JAN FRANCIS L. GALARRITA	M	ADAS III	SDO
35	MARIELA B. PAISANO	F	ADAS III	SDO
36	MICEL P. TABIGNE	F	ADAS III	ECNHS
37	FRANCIS JONESRIO D. CAMOMOT	M	ADAS III	SES
38	MARIBEL C. EDMILAO	F	ADAS III	SDO
39	GERAMIE C. BARROS	F	ADAS II	ECNHS
40	ALYSSA CHRISTINE M. QUITORIANO	F	ADAS III	SDO
41	ROTHELLEE L. SABURNIDO	F	ADAS II	ECCS
42	CARLOS D. ACERO, JR.	M	ADAS II	MNHS
43	EVERLYN M. CAÑETE	F	ADAS II	SES
44	FRITZIE LYNNE B. GEQUINTO	F	ADAS II	CES



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45	MERAPE O. CLARABAL	F	ADAS II	PSB
46	QUENNIE L. ARRIESGADO	F	ADAS II	TES
47	FRANZ MAYBELLE M. GAID	F	NURSE II	SDO
48	EDGAR EBANA	M	TWG	SDO