



Republic of the Philippines
Department of Education
REGION VII - CENTRAL VISAYAS
DIVISION OF CITY SCHOOLS - TAGBILARAN CITY

**Office of the Schools Division
Superintendent**

NOVEMBER 12, 2025

DIVISION MEMORANDUM

No. 820 s. 2025

SDO – TAGBILARAN PLANNING AND BUDGETING FOR FY 2026

To: Assistant Schools Division Superintendent
Division Unit/Section Heads
All Others Concerned

1. The Schools Division Office of Tagbilaran City will conduct its **2026 Planning and Budgeting Activity on November 24–25, 2025**, at a venue to be determined later. This activity is deemed necessary to ensure that the Division's programs, projects, and activities are strategically aligned with the **Division Education Development Plan (DEDP)** and the **Department of Education's** overall goals and priorities. The conduct of this activity is anchored on **Republic Act No. 9155**, otherwise known as the *Governance of Basic Education Act of 2001*, which mandates the establishment of effective and decentralized planning and management systems within DepEd. It is further guided by **DepEd Order No. 10, s. 2017**, which emphasizes the collaborative formulation of the DEDP, and **DepEd Order No. 008, s. 2019**, which provides the guidelines for budgeting and procurement processes. Moreover, the integration of the **Special Education Fund (SEF)** pursuant to **Republic Act No. 7160** (*Local Government Code of 1991*) and **Republic Act 12009** (*New Government Procurement Law*) which ensure the optimal use of local resources in addressing the operational and developmental needs of schools.
2. This activity aims to:
 - a. Review the Division's performance and accomplishments for the current year to inform evidence-based planning and decision-making;



Address: H. Zamora St., Dampas, Tagbilaran City, Bohol
Telephone Nos.: (038)427-1702; (038)427-2506; (038)422-8177
(038)427-6718; (038)544-2147
Email Address: tagbilarancity.division@deped.gov.ph

- b. Make necessary adjustments of the Division Education Development Plan (DEDP) implementation strategies aligned with DepEd priorities and local education needs;
- c. Prepare and harmonize the 2026 Work and Financial Plan (WFP) and Annual Procurement Plan (PP) in accordance with DepEd Order No. 008, s. 2019;
- d. Ensure the efficient allocation and utilization of available funds, including the Special Education Fund (SEF), to support school and division priorities; and
- e. Strengthen collaboration among governance units, program owners, and stakeholders in achieving targeted education outcomes.

3. The participants in this activity are as follows:

| Division/Unit | Name of Personnel | Position |
|--|--------------------------------|---------------------------------------|
| Office of the Schools Division Superintendent | 1. Bongalos, Wilfreda D. | Schools Division Superintendent |
| | 2. Lagura, John Ariel A. | Asst. Schools Division Superintendent |
| | 3. Mariñas, Jose III E. | Division ITO |
| | 4. Ocon, Anna Mae | ADA- VI |
| | 5. Taguisa , Bernadito T. | ADA - IV |
| Administrative Unit | 1. Milar , Aquilino Jr. T. | Administrative Officer IV |
| | 2. Arancana, Brendalou D. | Administrative Officer IV |
| | 3. Cutin, Jocelyn P. | Administrative Officer IV |
| | 4. Gamao, Gina E. | Administrative Officer IV |
| | 5. Revereal , Japhet A. | Administrative Officer IV |
| Budget and Finance Division | 1. Sagaral, Michelle T. | Division Accountant |
| | 2. Rallos, Marife C. | Budget Officer III |
| | 3. Tambis, Rosalie A. | ADAS - III |
| Curriculum Implementation Division | 1. Butalid, Janet T. | OIC- CID Chief |
| | 2. Amistoso, Aimee T. | EPSvr I - English |
| | 3. Barrete, Joseph C. | EPSvr – TLE and TVL |
| | 4. Collyer, Cherry Michelle A. | EPSvr - Science |
| | 5. Geagonia, Elisa B. | EPSvr – Math and ALS |
| | 6. Lacang, Alberto A. | EPSvr - MAPEH |
| | 7. Lafuente, Juanita C. | EPSvr – Kindergarten /MG and SPED |
| | 8. Incog, Beatriz E. | EPSvr - Filipino |
| | 9. Incog, Nenita J. | EPSvr – Aral Pan and Madrasah |
| | 10. Sarabia, Neolita S. | EPSvr – LRMD |


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|--|--------------------------------|--|
| | 11. Jala, Jesilo G. | Learning Resource Management Developer – Designate |
| | 12. Escolano, Elizabeth R. | EPS – II ALS |
| School Governance and Operations Division | 1. Castaño, Maurine C. | Chief - SGOD |
| | 2. Dugang, Ma. Antonette P. | EPSvr - SGOD |
| | 3. Cagas, Esther L. | SEPS – M and E |
| | 4. Tanggaan, Filomena C. | SEPS - HRDS |
| | 5. Mancha , Junicel T. | Planning Officer III |
| | 6. Maquling Liza, E | EPS – II SocMob |
| | 7. Olaivar, Rosene D. | EPS – II HRDS |
| | 8. Yarte, Jericho L. | PDO – II DRRM |
| | 9. Pasilbas, Joermelyne P. | PDO – I YFD |
| | 10. Nadela , Lev V. | Medical Officer II |
| | 11. Romero, Vida N. | Ddentist II |
| | 12. Dagamac, Adeline Cermen C. | Nurse - II |
| | 13. Pizarra, Rowena L. | Nurse - II |
| | 14. Tumanda , Rhodelia B. | Nurse - II |

4. All Division Unit and Section Heads are **hereby directed** to prepare and present their **2025 Work and Financial Plan (WFP) Review and Accomplishment Report** on **Day 1** of the activity. The **Planning Officer** is likewise tasked to present the **summary of the Division Education Development Plan (DEDP)** performance for the previous years, including the proposed adjustments and strategic directions for the next three years, with particular focus on areas where stakeholder partnerships may be strengthened. **Day 2** of the activity shall be devoted to the **crafting and presentation of the 2026 Division Work and Financial Plan**, ensuring alignment with DepEd priorities and local education needs.

5. For your information, guidance, and compliance.

WILFREDA D. BONGALOS PhD, CESO V
Schools Division Superintendent

FOR THE SDS :


JOHN ARIEL A. LAGURA PhD
Asst. Schools Division Superintendent