



Republic of the Philippines
Department of Education

REGION IV- A CALABARZON
CITY SCHOOLS DIVISION OF THE CITY OF TAYABAS

02 February 2026

DIVISION MEMORANDUM
No. 072 s. 2026

DIVISION SEMINAR-WORKSHOP ON FY 2027 BUDGET PREPARATION

To: Assistant Schools Division Superintendent
Chief Education Supervisors
Heads, Public Elementary and Secondary Schools
Heads, Unit/Section
All Others Concerned

1. In compliance with **National Budget Call** as implemented by **National Budget Memorandum (NBM) No. 156 for FY 2027 & Regional Memorandum on FY 2027 Budget Preparation**, this Office will conduct a (3 – Days) Division Seminar-Workshop on FY 2027 Budget Preparation for Non-Implementing Units (Non-IUs) and Implementing Unit (IU) Elementary and Secondary School Heads on **February 11-13, 2026**. The venue shall be announced in a separate memorandum.
2. The objective of this activity is to orient and capacitate the school heads and finance personnel on Fiscal Year 2027 Budget Preparation to ensure timely and accurate monthly allocation and utilization of funds. Please provide the following data:
 - 2.1. Total number of pupils in the school.
 - 2.2. Total number of teachers in the school based on PSIPOP.
 - 2.3. Number of instructional classrooms in the school.
 - 2.4. Number of graduating learners in the school SY: 2026-2027.
 - 2.5. Gender and Development (GAD) BP 400 & BP 400-A.
 - 2.6. Annual and Implementation Plan (AIP) & School Implementation Plan.
3. The registration fee to cover meals and other related expenses shall be announced in a separate memorandum and shall be chargeable against School MOOE/local funds, subject to the usual accounting and auditing rules and regulations.
4. Attached are the Enclosure 1 List of Participants.

5. Immediate and widest dissemination of this Memorandum is desired.


CELEDONIO B. BALDERAS JR.
Schools Division Superintendent

Encl.: As stated

Reference: National Budget Call for FY 2027

To be indicated in the Perpetual Index

under the following subjects:

FY 2027 BUDGET PREPARATION

OSDS – division seminar-workshop on fy 2027 budget preparation
BUDBCPOL-000154./FEBRUARY 2, 2026

Enclosure 1

LIST OF PARTICIPANTS

DIVISION SEMINAR-WORKSHOP ON FY 2027 BUDGET PREPARATION
February 11-13, 2026

NO.	NAME	POSITION	SCHOOL
1.	Lilibeth B. Vargas	Teacher III/ Officer in-Charge	Busal Integrated School
2.	Mary Grace M. Cabili	School Principal II	Dapdap Integrated School
3.	Babylon T. Olandes	Head Teacher III	Domoit Elementary School
4.	Teresa E. Andaya	School Principal II	East Palale Elementary School
5.	Emelia R. Eclarin	Assistant School Principal II/ Officer-in-Charge	Eugenio Francia Integrated School
6.	Aldwin V. Capistrano	Head Teacher III	Gibanga Elementary School
7.	Michael M. Safred	School Principal I	Ilasan Integrated School
8.	Alona C. Crisanto	School Principal III	Ipilan-Alitao Elementary School
9.	Honesto P. Caagbay, Jr.	School Principal I	Kalumpang Elementary School & Froilan E. Lopez Elementary School
10.	Ronald O. Hugo	Master Teacher I / Officer in-Charge	Katigan-Alupay Elementary School
11.	Larvin O. Labrada	School Principal I	Lakawan Elementary School
12.	Regicelle D. Cabaysa	School Principal	Lalo Elementary School
13.	Wenefredo B. Baylongo	School Principal I	Lawigue Elementary School
14.	Elpidia C. Palayan	School Principal II	Malao-A Calantas Elementary School
15.	Arlene D. Pagana	Teacher III / Officer in-Charge	Masin Elementary School
16.	Evelyn R. Palambiano	School Principal II	Mate Integrated School
17.	Joel N. Dela Cruz	Master Teacher I/ Officer in-Charge	Mayuwi Integrated School
18.	Luz A. Pacaigue	School Principal I	North Palale Elementary School
19.	Democrito C. Cabil, Jr.	School Principal I	Pandakake Integrated School
20.	Dennis O. Labita	School Principal III	Potol Elementary School
21.	Ingid A. Palad	School Principal II	South Palale Elementary School
22.	Ronan R. Ranillo	School Principal III	Tayabas East Central School
23.	Lea A. Cosico	School Principal II	Tayabas West Central School-I
24.	Girlie A. Abaricia	Head Teacher III	Tayabas West Central School-II / Alsam

			Integrated School
25.	Natalia A. Andaya	School Principal II	Tayabas West Central School-III
26.	Julieta M. Labita	School Principal I	Tayabas West Central School-IV
27.	Reniel C. Cabuyao	Teacher III / Officer in-Charge	Valencia Elementary School
28.	Rowena O. Sabiduria	School Principal I	Cipriano J. Querubin Elementary School
29.	Corazon M. Oabel	School Principal II	West Palale Elementary School
30.	Cherry G. Hugo	School Principal II	Bueaventura Alandy National High School
31.	Gener C. Delos Reyes	School Principal IV	Luis Palad Integrated School
32.	Rempson P. Sumilang	ASP II SHS/ Officer in-Charge	Rosario Quesada National High School
33.	Joy B. Go	School Principal IV	West Palale National High School
34.	Adrian N. Naynes	Head Teacher I / Officer in-Charge	Talolong Integrated School
35.	Pazzyla Lydda A. Cabalsa	Administrative Officer-II	Alsam Integrated School
36.	Joan C. Cabilie	Administrative Officer-II	Busal Integrated School
37.	April Jean V. Songcaya	Administrative Officer-II	Dapdap Integrated School
38.	Maylene G. Bacus	Administrative Officer-II	Froilan E. Lopez Elementary School & Domoit Elementary School
39.	Jerick C. Reyes	Administrative Officer-II	East Palale Elementary School & North Palale Elementary School
40.	Luisa M. Datario	Administrative Officer-II	Eugenio Francia Integrated School
41.	Juslyn Rose F. Sanchez	Administrative Officer-II	Gibanga Elementary School & Potol Elementary School
42.	Charo Zandra C. Pagana	Administrative Assistant-II	Tayabas East Central School
43.	Joy Liwayway O. Aguila	Administrative Officer-II	Kalumpang Elementary School
44.	Ma. Zarina A. Bagangan	Administrative Officer-II	Katigan-Alupay Elementary School & Talolong Integrated School
45.	Jeanette F. Evangelista	Administrative Officer-II	Lakawan Elementary School
46.	Ma. Angelica T. Villalba	Administrative Officer-II	Lawigue Elementary School & Tayabas West Central School-IV
47.	Ferex O. Zafranco	Administrative Officer-II	Tayabas West Central School-III & Malao-A Calantas Elementary

			School
48.	Claribel C. Rada	Administrative Officer-II	Masin Elementary School & South Palale Elementary School
49.	Juanito D. Domirez	Administrative Officer-II	Mayuwi Integrated School
50.	Adrian R. Aguirre	Administrative Officer-II	Pandakake Integrated School & Mate Integrated School
51.	Donnabelle F. Caagbay	Administrative Officer-II	Tayabas East Central School
52.	Loveday Alyssa O. Oabel	Administrative Officer-II	Tayabas West Central School-I
53.	Nathaniel G. Balbarosa	Administrative Officer-II	Tayabas West Central School-II
54.	Rosemarie E. Morales	Administrative Officer-II	Valencia Elementary & West Palale Elementary School
55.	Desiree Carla C. Andanza	Administrative Officer-II	Cipriano J. Querubin Elementary School
56.	Joselito R. Anareta	Administrative Officer-II	Bueaventura Alandy National High School
57.	Marilou C. Cuaterno	Administrative Officer-II	Rosario Quesada National High School
58.	Frederick M. Bulandos	Administrative Officer-II	West Palale National High School
59.	Feliza M. Nanez	Administrative Assistant-III	Ipilan-Alitao Elementary School
60.	Celedonio B. Balderas, Jr.	Schools Division Superintendent	SDO-OSDS
61.	Dexter C. Cabuyao	Administrative Aide-IV	SDO-OSDS
62.	Benjamin A. Millares	Budget Officer-III	SDO-Budget
63.	Johanne Mae J. Razon	Administrative Assistant-III	SDO-Budget
64.	Natalio A. Panganiban, Jr.	Administrative Assistant-I	SDO-Budget
65.	Dianah G. Tan	Cashier-III	SDO-Cash
66.	Aeryll Z. Saberola	Administrative Assistant-III	SDO-Cash
67.	Montano L. Agudilla, Jr.	Senior Education Program Specialist	SDO-SGOD
68.	Krizia Faye C. Dayapan	Administrative Assistant-III	SDO-Accounting
DAY 1	La Trisha R. Dalit	Senior Education Program Specialist	SDO-SGOD
DAY 1	Agnes M. Luzadas	Accountant	SDO-Accounting
DAY 1	Marife R. Lagar	Planning Officer	SDO-SGOD
DAY 1	Joyce Anne P. Limbo	Supply Officer	SDO-Supply
DAY 1	Leslie T. Valdeavilla	Administrative Assistant-III	SDO-HR