



Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OF BULACAN

November 21, 2025

Division Memorandum
No. 572, series 2025

To: Public Schools District Supervisors
Administrative Officer IV – HR Officer
Division Accountant
Budget Officer
Administrative Assistants III
Implementing Units Bookkeepers
Administrative Officers
District Team Leaders
All Others Concerned

**BRIDGING HR, BUDGET, AND ACCOUNTING FOR ORGANIZATIONAL
EXCELLENCE: A UNIFIED APPROACH TO PERSONNEL PROCESSING, APSA
VALIDATION, AND LIQUIDATION COMPLIANCE**

1. In line with the Schools Division Office's continuous efforts to promote accuracy, accountability, and efficient personnel and financial management, the Schools Division Office of Bulacan shall conduct a two-day activity titled "Bridging HR, Budget, and Accounting for Organizational Excellence: A Unified Approach to Personnel Processing, APSA Validation, and Liquidation Compliance."
2. The activity is scheduled on November 24–25, 2025 at Villa Emmanuela Wavepool & Resort - Plaridel Bulacan. Expected participants are as follows:
 - 1 HR Officer (Day 1)
 - 1 Division Accountant (Day 1 & 2)
 - 1 Budget Officer (Day 1)
 - 3 Administrative Assistants III and 1 COS Personnel from Accounting and Budget Units (Day 1 & 2)
 - 62 Implementing Units Bookkeepers (Day 1)
 - 75 Administrative Officers and District Team Leaders (Day 2)
 - 31 Administrative Assistant III – District ADAS (Day 2)
 - 10 TWG (Day 2)
 - 1 Nurse (Day 1 & 2)



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3. This activity supports the Bulakenyo Agenda of uniting internal and external stakeholders in building the Schools of the Future by enhancing coordination across HR, Budget, and Accounting units. It provides a shared platform to clarify procedures, address recurring issues, reinforce standards, and promote accurate and compliant personnel and financial submissions.

2 The seminar aims to achieve the following objectives:

- ✓ Review and validate personnel actions in accordance with CSC and DepEd guidelines
 - ✓ Strengthen monitoring of payment status for newly issued appointments
 - ✓ Conduct annual HR process assessment to identify gaps and recommend improvements
 - ✓ Determine actual remaining Personnel Services (PS) requirements for FY 2026
 - ✓ Validate final APSA requirements for Implementing Units, including allotment and NCA transfers
 - ✓ Identify and address common findings among Non-IUs to enhance accuracy and accountability
 - ✓ Improve liquidation practices through updated guidelines and documentation standards.
4. All participants are required to bring their laptops to facilitate real-time validation, cross-checking of documents, and hands-on review of personnel and financial records.
5. Transportation and other incidental expenses to be incurred by the participants in attendance of these consecutive activities shall be charged against the school's Maintenance and Other Operating Expenses (MOOE) or local school funds subject to the usual accounting and auditing rules and regulations.
6. Participants are enjoined to actively engage in the discussions and collaborative activities to strengthen compliance, promote transparency, and ensure efficient and future-ready personnel and financial operations.
7. This Division Memorandum shall likewise serve as the Travel Order of the participants.



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8. Wide and immediate dissemination on this memorandum is earnestly desired.



CECILIA E. VALDERAMA, PhD ✓
Assistant Schools Division Superintendent
Office In-Charge
Office of the Schools Division Superintendent

HR Unit | Accounting Unit | Budget Unit
November 21, 2025

BUDGING, HR, BUDGET, AND ACCOUNTING FOR ORGANIZATIONAL
EXCELLENCE: A UNITED APPROACH TO PERSONNEL PROCESSING, APSA
VALIDATION, AND LIQUIDATION COMPLIANCE



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Enclosure No.1 of Division Memorandum No. 572, s. 2025

Table 1. Attendees for Day 1 Activity, November 24, 2025

NO.	NAME OF PARTICIPANTS	DISTRICT/SCHOOL	Position
1	ALEXIS SANTOS HS	Wilson S. Quizon	Bookkeeper
2	ANGAT NHS	Mary Cris R. Cruz	Bookkeeper
3	BAJET-CASTILLO HS	Ana Liza R. Yabut	Bookkeeper
4	BALAGTAS AGRICULTURAL HS	Pauline Jean E. Del Mundo	Bookkeeper
5	BINAGBAG HIGH SCHOOL	Ileen B. Marquez	Bookkeeper
6	BUNSURAN HS	Maria Teresa J. Dela Cruz	Bookkeeper
7	CALUMPIT HIGH SCHOOL	Digna M. Curigal	Bookkeeper
8	CAMBAOG HS	Mariel C. Iletto	Bookkeeper
9	CANIOGAN HS	Ray Angelo Zalcita	Bookkeeper
10	CARLOS GONZALES HS	Karen Joy V. Cruz	Bookkeeper
11	CATMON NHS	Mary Grace Solano	Bookkeeper
12	DAMPOL 1ST NHS	Lailani A. Pinote	Bookkeeper
13	DAMPOL 2ND HS	Vincent R. Altamerano	Bookkeeper
14	DIOSDADO MACAPAGAL HS / Binagbag High School	Karen P. Sarmiento	Bookkeeper
15	DONA CANDELARIA HS	Marineth S. Salapong	Bookkeeper
16	DONA REMEDIOS TRINIDAD HS	Myrna C. Perez	Bookkeeper
17	DR. FELIPE DE JESUS HS	Emelita M. Gutierrez	Bookkeeper
18	F.C. LIPANA HS	Melody C. Morante	Bookkeeper
19	F.F. HALILI AGRI. HS	Anna Ysabelle G. Perez, CPA	Accountant I
20	F.G. BERNARDINO TRADE SCHOOL	Evelyn L. Banguis	Bookkeeper
21	FRANCES HS	John Ashley V. Martinez	Bookkeeper
22	FVR NHS	Phia Ann H. Agustin	Bookkeeper
23	GUIGUINTO NATIONAL VOC. HS	Marilyn B. Jose	Bookkeeper
24	IBA NATIONAL HS	Karina Rizza G. Manalo	Bookkeeper
25	J.J. MARIANO HS / Bintog NHS	Lovely Kate A. Espiritu	Bookkeeper
26	J.J. RUSSELL HS	Loriann C. Parulan	Bookkeeper
27	JJ. VISTAN HS	Regielyn B. Nava	Bookkeeper
28	LOLOMBOY NATIONAL HS	Carmelita B. Santos	Bookkeeper
29	M.R. TRILLANA HS	Jinnella S. Cruz	Bookkeeper
30	MARONQUILLO NHS	Nerissa SG. Calubayan	Bookkeeper
31	MINUYAN HS	Mardy S. Ignacio	Bookkeeper
32	NHV HS / Norzagaray / Julian B. Simbillo	Jennylyn L. Pinero	Bookkeeper
33	NORZAGARAY HS	Christine Lynnore M. Democrito	Bookkeeper
34	OBANDO NATIONAL HS	Jessika Pulumbarit	Bookkeeper
35	OBANDO SCHOOL OF FISHERIES	Remedios B. Hababag	Bookkeeper
36	PARADA HS	Regina N. Guilalas	Bookkeeper
37	PARTIDA HS	Analyn R. Masil	Bookkeeper
38	PRENZA NATIONAL HS	Ellen M. Marcelo	Bookkeeper
39	PULONG BUHANGIN HS	Representative	
40	SAN ILDEFONSO HS	Elizabeth C. Climaco	Bookkeeper
41	SAN MIGUEL HS	Sheryl DC Diaz	Bookkeeper
42	SAN PEDRO HS	Alexandra M. Bonus	Bookkeeper



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43	SAN RAFAEL NTS	Representative	
44	SAN ROQUE HS	Danilo D. Panganiban	Bookkeeper
45	STA LUCIA HS	Maria Xenia A. Garcia	Bookkeeper
46	STA MARIA AGRO HS	Eloisa Joy S. Malaque	Bookkeeper
47	STA PEREGRINA HS	Janice DJ. Casabuena	Bookkeeper
48	STA. MONICA HS	Carry C. Pangan	Bookkeeper
49	TAAL HIGH SCHOOL	Jenette E. Andres	Bookkeeper
50	TALIPTIP NATIONAL NHS	Mark B. Olleras	Bookkeeper
51	TIAONG NHS	Joe Marie R. Lorenzo	Bookkeeper
52	TIBAGAN HS	Cecilia C. Sangalang	Bookkeeper
53	VEDASTO SANTIAGO HS	Merly C. Miranda	Bookkeeper
54	VIRGINIA RAMIREZ CRUZ HS	Carlo Antonio	Bookkeeper
55	BAMBANG NATIONAL HS (ILUMINADA M.R.)	Noemi P. Chua	Bookkeeper
56	BUNSURAN NHS- ANNEX (MASAGANA)	Sahra P. Caparal	Bookkeeper
57	CALAWITAN NATIONAL HS	Aljyne C. Mananguit	Bookkeeper
58	CALAWITAN NATIONAL HS- ANNEX (AKLE HS)	Representative	
59	SALAPUNGAN NATIONAL HS	Mayreen S. Buenaventura	Bookkeeper
60	SAN FRANCISCO XAVIER HS	Eulalia D. Santos	Bookkeeper
61	ENGR. VIRGILIO DIONISIO HS	Maria Shiela R. Angeles	Bookkeeper
62	Norzagaray NHS - FVR HS (NHV)	Maria Theresa I. Funtilla	Bookkeeper
63	SDO Proper	Jonnalyn D. Gonzales, CPA	Accountant IN
64	SDO Proper	Alvin Suriben	Budget Office
65	SDO Proper	Arlene Caparas	ADAS III
66	SDO Proper	Toby Alejandro	COS
67	SDO Proper	Claire De Jesus	ADAS III
68	SDO Proper	TWG	
69	SDO Proper	NURSE	



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Table 2. Attendees for Day 2 Activity, November 25, 2025

NO.	POSITION	NAME OF PARTICIPANTS	DISTRICT/SCHOOL
1	Administrative Assistant III	Darius Sarmiento	ANGAT
2	Administrative Assistant III	Paul John Viri	BALAGTAS
3	Administrative Assistant III	Lailani Castro	BOCAUE
4	Administrative Assistant III	Ronaldo Morelos	BULACAN
5	Administrative Assistant III	Julieta Angeles	BUSTOS
6	Administrative Assistant III	Corazon Galang	CALUMPIT NORTH
7	Administrative Assistant III	Coleen Casimiro	CALUMPIT SOUTH
8	Administrative Assistant III	Louisse Dei B. Sarmiento	DRT
9	Administrative Assistant III	Marcos Manio	GUIGUINTO
10	Administrative Assistant III	Aiann Joy J. Sarmiento	HAGONOY EAST
11	Administrative Assistant III	Juaymah Carpio Bondoc	HAGONOY WEST
12	Administrative Assistant III	Angel Gino Cruz	MARILAO NORTH
13	Administrative Assistant III	Marian Manzo	MARILAO SOUTH
14	Administrative Assistant III	Philip Andrew Santiago Tan	NORZAGARAY EAST
15	Administrative Assistant III	Christopher Legaspi	NORZAGARAY WEST
16	Administrative Assistant III	Reinasol De Armas	OBANDO
17	Administrative Assistant III	Engel Bert Torres	PANDI NORTH
18	Administrative Assistant III	Reynaldo Santos	PANDI SOUTH
19	Administrative Assistant III	Rowena Arizapa	PAOMBONG
20	Administrative Assistant III	Marivic Cerbito	PLARIDEL
21	Administrative Assistant III	Maricel Baltazar	PULILAN
22	Administrative Assistant III	Celesta Ga	SAN ILDEFONSO NORTH
23	Administrative Assistant III	Ivy Jose	SAN ILDEFONSO SOUTH
24	Administrative Assistant III	Kristin S. Mendoza	SAN MIGUEL CENTRAL
25	Administrative Assistant III	Mariz Cullanan	SAN MIGUEL NORTH
26	Administrative Assistant III	Clarrize E. Mainit	SAN MIGUEL SOUTH
27	Administrative Assistant III	Catherine Dela Cruz	SAN RAFAEL EAST
28	Administrative Assistant III	Alma Veronica Garcia	SAN RAFAEL WEST
29	Administrative Assistant III	Marianne Espiridion	STA. MARIA CENTRAL
30	Administrative Assistant III	Ronaldo Mosquera	STA. MARIA EAST
31	Administrative Assistant III	Dory Mendoza Garrido	STA. MARIA WEST
ELEMENTARY			
32	Hagonoy West	Gimelle M. Santos	
33	Calumpit North	Leona Rita B. Cruz	
34	BULAKAN DISTRICT	ENELYN C. AQUINO	
35	PULILAN DISTRICT	AUREA P. COMENDADOR	
36	Guiguinto	Maricel Mailig	
37	Bocaue	Rhodora T. Tiburcio	
38	BUSTOS	REISSE M. SAN ANDRES	
39	PLARIDEL DISTRICT	RONIEL L. BERNARDO	
40	CALUMPIT SOUTH	MA. RITA S. BUFA	



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41	San Rafael West	Danica N. Rodriguez	
42	SAN MIGUEL NORTH DISTRICT	Shaira Mae C. Ariz	
43	SAN MIGUEL SOUTH DISTRICT	Marlon Pengson	
44	SAN MIGUEL CENTRAL DISTRICT	Cherry Queen O. Pascual	
45	SAN RAFAEL EAST	Rachelle Ann M. Taguam	
46	DRT Distrist	LAILANIE C. PASCUAL	
47	BALAGTAS DISTRICT	JILLIEN MARIELLE D. SANTIAGO	
48	MARILAO NORTH	SHERYLL T. BRIONES	
49	MARILAO SOUTH	ISSA MARIE T. CABARLE	
50	PAOMBONG	REGINE D. TAN	
51	OBANDO	GENEVIEVE A. AGUILAR	
52	Pandi South	Aura A. Espinas	
53	SAN ILDEFONSO NORTH	ARLENE G. RIVERA	
54	SAN ILDEFONSO SOUTH	MARILYN F. LEUTERIO	
55	NORZAGARAY EAST	BEVERLUZ D. DIZON	
56	NORZAGARAY WEST	LEILANI C. BERNABE	
57	STA. MARIA EAST DISTRICT	ROMEO Y. DAQUIZ JR	
58	STA. MARIA WEST DISTRICT	CATHERINE L. DE GUZMAN	
59	STA. MARIA CENTRAL DISTRICT	LYN CHING C. PASCUAL	
60	HAGONOY EAST DISTRICT	CHRISTIAN ALEXANDER T. SOLIS	
61	PANDI NORTH	DEVY C. CORONEL	
62	Hagonoy West	CYRIL ALEXANDRIA DA MANANSALA	
63	PULILAN DISTRICT	RONALD F. SANTOS	
64	Bocaue	Raymond R. Cruz	
65	BUSTOS	GIA RICHELIN R. ALHAMBRA	
66	PLARIDEL DISTRICT	MARICEL A. MAGPAYO	
67	CALUMPIT SOUTH	COLEEN JOYCE C. CASIMIRO - ADAS3	
68	San Rafael West	Alma Veronica R. Garcia	
69	SAN MIGUEL NORTH DISTRICT	Mariz SP. Cullanan	
70	SAN MIGUEL CENTRAL DISTRICT	Jikkie C. Trinidad	
71	DRT Distrist	JAMES DOMINIC P. BORJA-ADAS 3	
72	MARILAO NORTH	ANGELITO R. GINO CRUZ	
73	MARILAO SOUTH	MARIAN P. MANZO	
74	OBANDO	REINASOLA. DE ARMAS	
75	Pandi South	Reynaldo R. Santos	
76	NORZAGARAY WEST	CHRISTOPHER LEGASPI - ADAS3	
77	STA. MARIA WEST DISTRICT	TEODORA M. GARRIDO - ADAS 3	
78	HAGONOY EAST DISTRICT	AIANN JOY J. SARMIENTO - ADAS III	
79	PANDI NORTH	LYKA STEPHANIE R. SANTOS - ADAS 3	



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	SENIOR HIGH SCHOOL	
80	STA. PEREGRINA HIGH SCHOOL	CRISTOPHER M. PLAMENCO
81	STA. LUCIA NATIONAL HIGH SCHOOL	CHARMINE D. SARMIENTO
82	CALUMPIT NATIONAL HIGH SCHOOL	JESSICA T. VIVAR
83	MINUYAN NATIONAL HIGH SCHOOL	MA. CONCEPCION C. SUMBILLO
84	BAJET-CASTILLO HIGH SCHOOL	PAULO MARI C. CRUZ
85	BUNSURAN NATIONAL HIGH SCHOOL	LUZ I. SERRANO
86	DAMPOL 1ST NATIONAL HIGH SCHOOL	ROELITA D. MATEO
87	PULONG BUHANGIN NATIONAL HIGH SCHOOL	OLIVETTE D. SAMBO
88	VEDASTO R. SANTIAGO HIGH SCHOOL	JERINE DR. DE LARA
89	FELIZARDO C. LIPANA NATIONAL HIGH SCHOOL	MA. CHRISTINA B. HILARIO
90	PRENZA NATIONAL HIGH SCHOOL	CHRISTINE JOY V. SANTOS
91	Sta Monica NHS	Catherine A. Perez
92	IBA NATIONAL HIGH SCHOOL	ROWENA V. SANCHEZ
93	PRES. DIOSDADO P. MACAPAGAL MHS	ANJONETH G. CRISTOBAL
94	SAN ILDEFONSO NATIONAL HIGH SCHOOL	LIZZETH JURIS E. GANTALA
95	SAN MIGUEL NHS	MARIVIC P. DE GUZMAN
96	SAN PEDRO NATIONAL HIGH SCHOOL	PERLITA I. QUILAO
97	PARTIDA NATIONAL HIGH SCHOOL	LORAIN ANNE SM. CRUZ
98	LOLOMBOY NATIONAL HIGH SCHOOL	JOSE CERI C. MANGARAN
99	NORZAGARAY NATIONAL HIGH SCHOOL	CHRISTINE LYNNORE M. DEMOCRITO
100	DAMPOL 2ND NATIONAL HIGH SCHOOL	JANELLE B. ROSETE
101	CARLOS F. GONZALES HIGH SCHOOL	MA. TERESITA G. DALANON
102	ALEXIS G. SANTOS NATIONAL HIGH SCHOOL	JACQUELINE B. FONTANILLA
103	BALAGTAS NATIONAL AGRICULTURAL HIGH SCHOOL	ELLEN M. SUATENGCO
104	SAN RAFAEL NATIONAL TRADE SCHOOL	JHON MICHAEL DA. ALIVIA
105	SAN ROQUE NATIONAL HIGH SCHOOL	MARIA IVY ANTONIO M. CRUZ
106	AGUINALDO J. SANTOS NATIONAL HIGH SCHOOL	LORIE V. SAMPILO
107	CAMBAOG NATIONAL HIGH SCHOOL	ALVIN S. CRUZ
108	AFG BERNARDINO MTS	RIZZA A. PEDROCHE
109	TAAL HS	ROWENA MARTIN



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JUNIOR HIGH SCHOOL			
110	DULONG MALABON INTEGRATED SCHOOL	PAOLO JOSON SUAREZ	
111	GEN. GREGORIO DEL PILAR INTEGRATED SCHOOL	SUSANA MORELOS	
112	BATIA HIGH SCHOOL	JEREMY JANE L. NICOLAS	
113	Bulihan High School	JOHN T. SANTIAGO	
114	Romeo Acuna Santos MHS	ERCELYN S. SAN MIGUEL	
115	GUIGUINTO NATIONAL VOCATIONAL HIGH SCHOOL - ANNEX	MARIA DIANA O. VILLANUEVA	
116	KAPITANGAN NATIONAL HIGH SCHOOL	MA. SALVACION L. BAUTISTA	
117	SAN GABRIEL NATIONAL HIGH SCHOOL	MARIVIC S. VITTO	
SDO PROPER			
118	Division Accountant	Jonnalyn D. Gonzales, CPA	SDO
119	HR Officer	Loredel Pasco	SDO
120	Administrative Assistant III	Claire C. de Jesus	SDO
121	Administrative Staff	Toby Alejandro	SDO
122	TWG	Russell De Jesus	SDO
123	TWG	Hamed Geron	SDO
124		Nurse	SDO