



June 21, 2017

Division MemorandumNo. 272 s. 2017**CASH MANAGEMENT & INTERNAL CONTROL SYSTEM: SCHOOL MOOE**

To : **Public Schools District Supervisor / In-Charge**
Full-fledged Elementary School Heads
Select Accounting Personnel
Select SGOD Personnel - HRD and M&E
This Division

1. To ensure proper financial accountability and liability of the School Maintenance, and Other Operating Expenses (MOOE), this Office shall conduct a seminar on **Cash Management & Internal Control System** on **June 29-30, 2017** at a venue to be set.
2. The primary objective of this activity is to strengthen School Head's fiscal management, particularly;
 - a. Maintain the liquidity of the agency
 - b. Maximize the value and use of cash resources
 - c. Regulate, control, and monitor the use of cash resources to protect the agency against financial vulnerability and other risk.
 - d. Promote stronger accountability and;
 - e. Improve ability to address risks to achieve general control.
3. The participants of this activity are Elementary School Heads responsible for cash advance and liquidation in their respective school or cluster schools.
4. The following schedule and clustering shall be observed;

Date/ Time	Districts
June 29, 2017 (Day 1)	Alubijid/Libertad/Laguindingan/Opol/Initao/ Naawan/ Lugait/Manticao/Claveria I and II/ Villanueva/ Jasaan
June 30, 2017 (Day 2)	Magsaysay I and II/ Medina/Talisayan/ Kinoguitan/ Balingasag North and South/ Salay/ Lagonglong/ Tagoloan/ Sugbongcogon



Department of Education
Region X-Northern Mindanao
Division of Misamis Oriental
Del Pilar-Velez St., Cagayan de Oro City
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Contact numbers (08822)724615, (088)8564454



5. Attached to this Division Memorandum is the list of participants and assigned groupings to be strictly followed during the conduct of the activity. (Enclosure No. 1)
6. Travel and other related expenses shall be charged to local funds subject to the usual accounting and auditing rules and regulations.
7. Wide dissemination of this Memorandum is hereby enjoined.


CHERRY MAE L. LIMBACO, Ph.D., CESO V
Schools Division Superintendent

CLL/mlt/ikm

Encl: As stated
To be indicated in the Perpetual Index
under the following subjects:
FINANCE
OPERATIONS
SCHOOLS

Republic of the Philippines
DEPARTMENT OF EDUCATION
 Region X- Northern Mindanao
Division of Misamis Oriental
 Velez St., Cagayan de Oro City

Cash Management and Internal Control System

June 29-30, 2017

June 29, 2017, Thursday

GROUP 1

No	Name	School	District
1	Albaran, Edna	Alubijid CS	Alubijid
2	Magdale, Ely L.	Benigwayan ES/Lonsi ES	Alubijid
3	Magdale, Mary Ann C.	Lourdes ES	Alubijid
4	Ampaled, Nelfa D.	Sungay ES/Tula ES	Alubijid
5	Obsioma, Welia L.	Taparak ES/Sikiton ES	Alubijid
6	Pabualan, Calixto	Sampatulog ES/Tugason ES	Alubijid
7	Magsacay, Venus	Sampatulog ES/Tugason ES	Alubijid
8	Akut, Lisa G.	Calatcat ES/Baybay ES	Alubijid
9	Cairel, Rudy S.	Talaba ES/Lagtang ES	Alubijid
10	Galarrita, Dina M.	Lanao PS/Molocboloc PS	Alubijid
11	Tequillo, Hazel C.	Loguilo ES	Alubijid
12	Resurrecion, Janice Lourdes	Lumbo ES	Alubijid
13	Jamorol, Richard J.	Tangkub ES/Kimalok PS	Libertad
14	Piales, Wilma D.	Matangad ES/Kilangit ES/Tala-o ES	Libertad
15	Ragmac, Marvin E.	Quezon ES/Taytayan ES	Libertad
16	Jumawan, Wayna	Pangayawan ES/CP Garcia ES	Libertad
17	Sabayanan, Lucia	Gitagum CS/Cogon ES	Libertad
18	Libodlibod, Floryn Tubelleja	Ulab ES/G. Pelaez ES	Libertad
19	Lagrosas, Christel Melanie H.	Lubluban ES	Libertad
20	Magsayo, Greg F.	Gimaylan ES/Retablo ES	Libertad
21	Rafols, Ma. Asuncion G.	Libertad CS	Libertad
22	Piales, Rudy A.	Dulong ES	Libertad
23	Jamis, Henry A.	Burnay ES	Libertad
24	Ramos, Wilbur M.	Gasi ES	Laguindingan
25	Cabasan, Limwell L.	Sinai ES	Laguindingan
26	Roxas, Allan	Laguindingan CS	Laguindingan
27	Lomongo, Virginia M.	Lapad ES	Laguindingan
28	Oguis, Alexander B.	Kibaghot ES	Laguindingan
29	Salvador, Tita A.	Aromahon ES	Laguindingan
30	Dagondon, Amy C.	Liberty ES	Laguindingan
31	Abregana, Dolores V.	Tubajon es	Laguindingan
32	Ubaub, Julius N.	Sambulawan ES	Laguindingan
33	Akut, Juliet B.	Mauswagon ES	Laguindingan
34	Fernandez, Miraflor	Moog ES	Laguindingan
35	Salvan, Teonilo	Awang ES	Opol
36	Igloria, Samy T.	Bagochoc ES/Salawaga ES	Opol
37	Bagares, Pio	Opol CS/Cauyonan ES	Opol
38	Baculio, Diana A.	Igpit ES	Opol

39	Caracho, Jane O.	Malanang ES/Binubongan ES	Opol
40	Simacon, Carnila	Patag ES	Opol
41	Caracho, Jeanie O.	Barra ES/Nangcaon ES	Opol
42	Tejero, Manolito A.	Tingalan IS/ Bayugbayugan ES	Opol

June 29, 2017, Thursday

GROUP 2

No.	Name	School	District
1	Sabornido, Niele B	Luyong Bonbon ES/Limunda ES	Opol
2	Galarroza, Walter S.	Limunda ES	Opol
3	Montecillo, Teresita	Patag ES/Megdaha ES	Opol
4	Caño, Elcris E.	Gimangpang ES	Initao
5	Bessitt, Edna A.	Pagahan ES/Pontacon PS	Initao
6	Magsayo, Dennis F.	San Pedro ES	Initao
7	Galope, Aida G.	Jampason ES/Kanitoan ES	Initao
8	Gabe, Gemma C.	Tubigan ES	Initao
9	Castro, Jimmy U.	Kalacapan ES/Tawantawan ES	Initao
10	Estano, Daniel B.	Kamelon ES	Initao
11	Sofronio Fabrigas (ret	Aluna ES/Casilihon ES	Initao
12	Padero, Jenny E.	Initao CS	Initao
13	Roa, Ritchie P.	Oguis ES	Initao
14	Jimenez, Mark Joseph	Andales ES/Tagpaco ES	Initao
15	Villastique, Aura O.	Naawan CS	Naawan
16	Delos Reyes, Seven M.	Patag ES	Naawan
17	Dampal, Lorie U.	Maputi ES/Tuboran ES	Naawan
18	Sabanal, Elmer	Tuboran ES	Naawan
19	Dela Cruz, Nicanor	Linangkayan ES/Don Pedro ES	Naawan
20	Dela Cruz, Flor S.	Tagbalogo PS/Pasagdihon ES	Naawan
21	Arcenal, Gina G.	Mat-I ES/Macabagla ES	Naawan
22	Caudor, Sandra	Mapulog ES	Naawan
23	Liwagon, Noel A.	Lubilan ES	Naawan
24	Gaid, Esmer L.	Lugait CS	Lugait
25	Villasis, Daisy Mae	Aya-aya ES	Lugait
26	Pagador, Hazel Joy P.	Kalangahan ES	Lugait
27	Villasis, Daisy Mae	Betahon ES	Lugait
28	Moral, Bobby	Betahon ES	Lugait
29	Fabrigas, Solome D.	Biga ES/Kaluknayan ES	Lugait
30	Wahing, Lorna M.	Talacogon ES	Lugait
31	Peñas, Nesipora P.	Pagawan ES/Suminanap PS	Manticao
32	Oco, Erna C.	Manticao CS	Manticao
33	Sabayanan, Alvin A.	Tuod ES/Malibato ES/Dunque ES	Manticao
34	Daohog, Marlon R.	Patag ES	Manticao
35	Bagares, Pio R.	Cabalantian ES	Manticao
36	Bandoy, Lucia L.	San Isidro ES/Camanga ES	Manticao
37	Imelda Baguio	Paniangan ES/Argayoso ES	Manticao
38	Ibarrat, Darwin	Argayoso ES	Manticao
39	Genovia, Felisa T.	Punta Silum ES	Manticao
40	Beniga, Helen T.	Balintad ES/Magpait ES	Manticao
41	Bahian, Joanna	Digkilaan/Mahayahay ES	Manticao

June 29, 2017, Thursday

GROUP 3

No	Name	School	District
1	Arances, Nena	Kanangkaan ES/Punong ES	Claveria I
2	Baco, Lilibeth C.	Hinaplanaan ES	Claveria I
3	Mante, Brenda	Bangon-bangon ES/Minsacuba ES	Claveria I
4	Masion, Delma A.	Patrocinio ES/Kalawitan ES	Claveria I
5	Agusan, Grimilen P.	Gumaod ES/Cabacungan ES	Claveria I
6	Valde, Vincent L. Jr.	Ane-I ES	Claveria I
7	Virador, Jocelyn	Lambagohan ES/Plaridel ES	Claveria I
8	Molina, Rubiriza P.	Claveria CS/Mainantang PS	Claveria I
9	Guilaran, Eva	Sta. Cruz ES	Claveria I
10	Birondo, Mary Jane	Tamboboan ES	Claveria II
11	Gadrinab, Flora	Lanise ES/Aposkahoy/Luna	Claveria II
12	Manoop, Gretchen	Panampawan ES	Claveria II
13	Pallo, Bartolome	Minalwang/Mandalawat ES	Claveria II
14	Picot, Pamfilo	Mat-I CS/Man-ibay ES	Claveria II
15	Zulita, Jennifer U.	Malagana ES/Parmbugas ES/Linandang ES	Claveria II
16	Abao, Noel	Malunsagay ES/Impadiding ES	Claveria II
17	Dahilan, Gener A.	Bulahan ES/Tipolohon ES/DG Pelaez ES	Claveria II
18	Amatong, Elvie M.	Nangka ES/Kirahon ES	Villanueva
19	Amparo, Edwin V.	Vicente N. Chaves MCS	Villanueva
20	Agbong, Lorilyn C.	Looc ES/Kalingagan ES/Lukong ES	Villanueva
21	Villanueva, Gemalyn P.	Kalingagan ES/Lukong ES	Villanueva
22	Agbong, Lorilyn C.	Balacanas ES/Kimaya ES	Villanueva
23	Galarrita, Rexan R.	Balacanas ES/Kimaya ES	Villanueva
24	Magallanes, Grace G.	Don Fernando Jacinto ES	Villanueva
25	Cruz, Titus R	Dayawan ES	Villanueva
26	Delegencia, Ma. Theresa L.	San Martin ES	Villanueva
27	Mercado, Hideliza	Danao ES	Jasaan
28	Asis, Robert	IS Cruz ES	Jasaan
29	Almonical, Elpedio S.	Jampason ES	Jasaan
30	Bonior, Samson A.	Kimamaon ES/Kimaya ES	Jasaan
31	Cabingas, Jocelyn A.	Solana ES	Jasaan
32	Tadlas, Nardita E.	Natubo ES	Jasaan
33	Llausas, Victor S.	Bobontugan ES	Jasaan
34	Magan, Reynaldo V.	Aplaya ES/Corrales ES	Jasaan
35	Abroqueña, Lynneth R.	Jasaan CS	Jasaan
36	Sale, Manolito V., Sr.	Luz Banzon ES	Jasaan
37	Cainoy, Necifora E.	San Antonio ES	Jasaan
38	Tadlas, Nardita E.	San Nicolas ES	Jasaan
39	Uba, Lino B., Jr.	San Isidro ES	Jasaan

June 30, 2017, Friday

GROUP 1

No	Name	School	District
1	Bescayno, Marven D.	San Isidro ES	Magsaysay I
2	Uba, Lucena T.	Cabalawan ES	Magsaysay I
3	Abregana, Emma E.	San Vicente ES	Magsaysay I
4	Bagaporo, Maria Chastity	Mindulao ES	Magsaysay I
5	Cabano, Juanalita P.	Cabantian ES/Cadena De Amor ES	Magsaysay I
6	Lago, Ma. Teresita P.	Tibon-tibon ES/Villa Felipa ES	Magsaysay I
7	Salarda, Grace	Tibon-tibon ES	Magsaysay I
8	Abregana, Willie B.	Cabubuhan ES/Kauswagan ES	Magsaysay I
9	Ranara, Florentino O. Jr.	Damayohan ES	Magsaysay I
10	Salon, Germis G.	Magsaysay CS	Magsaysay II
11	Pahalla, Betty R.	Consuelo ES	Magsaysay II
12	Flores, Yasmin B.	Sta. Cruz ES	Magsaysay II
13	Suazo, Mario P.	Mahayahay ES/Katipunan ES	Magsaysay II
14	Salon, Heidee	Katipunan ES	Magsaysay II
15	Caculba, Marife Leonora R.	Kandiis ES/San Vicente ES	Magsaysay II
16	Mercado, Marites A.	Bonifacio Aquino ES	Magsaysay II
17	Bagnol, Gemma J.	Kibungsod CS	Magsaysay II
18	Yting, Marla Ruby Paz G.	Artadi ES	Magsaysay II
19	Odtohan, Gregorio T.	Kimaya ES	Magsaysay II
20	Bagnol, Ceriaco	Pag asa ES	Magsaysay II
21	Vallespin, Rolando Y.	Tama ES/Gumabon ES	Magsaysay II
22	Egnalig, Mary Cherry	Abunda ES/Tinaan ES	Magsaysay II
23	Relova, Susan V.	Medina CS	Medina
24	Lagria, Clavel C.	Maanas ES/Tup-on ES	Medina
25	Omahoy, Arlyn A.	Gov. Pelaez ES	Medina
26	Ipanag, Victor A.	Digaguyan ES/Mananum Daan ES	Medina
27	Marte, Raul C.	Palaopao ES/Mananum Bag-o ES	Medina
28	Ipanag, Marcelino E.	Bulwa ES	Medina
29	Uy, Manuel T.	San Jose ES	Medina
30	Curacho, Teofila N.	Duka ES	Medina
31	Durban, Jonathan S.	Pahindong ES/San Roque ES	Medina
32	Abe-abe, Rodrigo	Tambagan ES/Labas Pagsama ES	Medina
33	Abao, Ricky B.	Portulin ES/Gasa ES	Medina
34	Mutia, Glenn S.	Tup-on ES	Medina
35	Babanto, Allan T.	Bangbang ES/Sidlakan ES	Medina
36	Molina, Beberlie	Kibugahan/ Mananum Daan ES	Medina
37	Sabuero, Alma P.	San Vicente ES	Medina
38	Gipulao, Rochelle B.	Saray ES/Mimbuli ES	Talisayan
39	Dabon, Aileen F	Talisayan CS	Talisayan
40	Bacarra, Eden	Punta Santiago ES/Carmen ES	Talisayan
41	Libago, Ruel O.	Putting Balas ES	Talisayan

June 30, 2017, Friday

GROUP 2

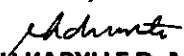
No	Name	School	District
1	Abueva, Justiniano B.	Sta. Ines ES/Luyong Baybayon ES	Talisayan
2	Tingabngab, Cristina S.	Mandahilag ES/Macopa ES	Talisayan
3	Ladera, Marilou B.	Pook ES	Talisayan
4	Talipan, Carmelito A.	Babanlagan ES/Sindangan ES	Talisayan
5	Cabanada, Dulce T.	Mintabon ES/Bugdang ES	Talisayan
6	Tosloc, Anthony S.	Pangpangon ES	Talisayan
7	Dabon, Aileen F	Sibantang/Magkarila ES	Talisayan
8	Pupos, Ma. Cecilia	Taghocboc ES/Kalamkam ES	Talisayan
9	Ordinan, Angie C.	Kinoguitan CS	Kinoguitan
10	Flores, Rolly G.	Mantangale ES/Kauswagan ES	Kinoguitan
11	Salacinas, Oscar G.	Buko ES	Kinoguitan
12	Elago, Victor K.	Baukbauk ES/Dahilig ES	Kinoguitan
13	Talipan, Flordeliza A.	San Alonzo ES/Kabulakan ES	Kinoguitan
14	Lumindas, Bonifacio B.	Esperanza ES/Bolisong ES	Kinoguitan
15	Zarate, Yonilita	Bolisong ES	Kinoguitan
16	Labiano, Hermes Joymar T.	Mapua ES/Kabangasan ES	Kinoguitan
17	Atchedillo, Rodolfo Jr.	Biray ES/Suarez ES	Kinoguitan
18	Acenas, Joventina	Panabol ES/Kalitian ES/Sumalag ES	Kinoguitan
19	Caputol, Jasmin	Balingoan CS	Kinoguitan
20	Ubalde, Cecilia L.	Napaliran ES	Balingasag North
21	Daamo, Necelinda A.	Cogon ES	Balingasag North
22	Ybañez, Susan P.	Mandangoa ES	Balingasag North
23	Cartilla, Emigdio	Lantad ES	Balingasag North
24	Salan, Lilian	San Francisco ES	Balingasag North
25	Sabuga-a, Oscar R.	Cala-cala ES	Balingasag North
26	Trapal, Marylen D.	Balingasag CS	Balingasag North
27	Gomez, Dominador	Quezon	Balingasag North
28	Singsing, Lilia C.	Hermano ES/Upper Hermano ES	Balingasag North
29	Ocate, Franklin O.	San Isidro ES/Kibalu ES	Balingasag North
30	Galarang, Garlandino	Kibanban ES	Balingasag North
31	Tabid, Roel A.	Calawag ES	Balingasag North
32	Tagarda, Beverly	Mambayaan ES	Balingasag North
33	Acenas, Riza P.	Inobulan ES	Salay
34	Canoy, Jeancent C.	Iliilihon ES	Salay
35	Bagolbol, Efren D.	Tinagaan ES/Bunal ES	Salay
36	Gallogo, Evangeline D.	Guinalaban ES/Matampa ES	Salay
37	Jenesin, Emere C.	Salay CS	Salay
38	Vallar, Danilo S.	Salay River ES	Salay
39	Zaportiza, Edgar R.	Ampenican ES/Salagsag ES	Salay
40	Sumastre, Rico V.	Looc ES/Yungod ES	Salay
41	Cartilla, Maria Sheila	Guinalaban ES/Matampa ES	Salay

June 30, 2017, Friday

GROUP 3

No	Name	School	District
1	Ubalde, Ferdinand F.	Tabok ES	Lagonglong
2	Lapad, Chinita S.	Kauswagan ES	Lagonglong
3	Comodas, Marilou E	C. Gadrinab ES/Gaston ES	Lagonglong
4	Lubi, Grethel R.	Dampil ES	Lagonglong
5	Capito, Manuelita P.	Kabulawan ES	Lagonglong
6	Cagang, Gina I.	Lagonglong/Kamansi ES	Lagonglong
7	Dahilan, Editha V.	Lumbo ES/Manaol ES	Lagonglong
8	Opaon, Joselito M.	Umagos ES	Lagonglong
9	Labial, Felipe Z.	Waterfall ES	Balingasag South
10	Llacuna, Charito C.	Talusan ES	Balingasag South
11	Talanda, Margie C.	Blanco ES	Balingasag South
12	Cagape, Maripaz Maureen S.	Rosario ES	Balingasag South
13	Gorres, Jovencio Jr.	Dumarait ES/Balagnan ES/Dansuli ES	Balingasag South
14	Loquias, Elsa	Bagaay ES	Balingasag South
15	Japona, Adelina C.	Binitinan ES	Balingasag South
16	Abut, Rosalita	Linabu ES/Gumpot ES	Balingasag South
17	Gomez, Joneil A.	Camuayan ES/Lapu-lapu ES	Balingasag South
18	Bana, Relson G.	Samay ES	Balingasag South
19	Sayson, Norman	San Juan ES/Sulo ES	Balingasag South
20	Salvador, Maria Fidela C.	Baliwagan CS	Balingasag South
21	Talanda, Margie C.	Blanco ES	Balingasag South
22	Nacasabog, Divina	Tagoloan CS	Tagoloan
23	Abrio, Marilyn E.	Natumolan ES/Maribojoc ES	Tagoloan
24	Emata, Susan A.	Baluarte ES	Tagoloan
25	Albaran, Edna N.	Tagoloan CS	Tagoloan
26	Emano, Imelda	Sta. Cruz ES	Tagoloan
27	Mariano, Virginia J.	Sta. Ana ES	Tagoloan
28	Lesaca, Genes P.	Casinglot ES	Tagoloan
29	Banac, Gladys	Gracia ES	Tagoloan
30	Denque, Jenefer	Rosario ES/Looc ES	Tagoloan
31	Simacon, Carnila	Mohon ES	Tagoloan
32	Adlaon, Francisca G.	Sugbongcogon CS/Kiraging ES	Sugbongcogon
33	Zapico, Dante R.	Calubo ES/Campo ES	Sugbongcogon
34	Gipulao, Rochelle	Mangga ES/Mimbuaan PS/Silad PS/Kandiis ES	Sugbongcogon
35	Aleria, Djhonnale	Binuangan CS/Nabataan PS	Sugbongcogon
36	Bayhon, Ma. Concepcion	Mosangot ES/Valdeconcha ES	Sugbongcogon
37	Yamut, Ann Marie	Mabini ES/Kitamban ES	Sugbongcogon
38	Bentuzal, Remenildo R.	Alicomhan ES/Kaulayanan ES	Sugbongcogon
39	Salacinas, Iva S.	Dampias ES/Kitambis ES	Sugbongcogon
40	Jimenez, Emma	Kidampas ES/Ampianga ES	Sugbongcogon

Prepared by


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