



Republic of the Philippines
Department of Education
REGION X – NORTHERN MINDANAO
SCHOOLS DIVISION OF MISAMIS ORIENTAL

Office of the Schools Division
Superintendent

OCTOBER 13, 2023

DIVISION MEMORANDUM

No. **619** s. 2023

REINSTATEMENT OF DUTY OF THE DIVISION ACCOUNTANT III

To: All SDO and Field Personnel
All Others Concerned

1. This division is hereby informed of the reinstatement of duty of Mr. Elmar G. Anoc, CPA, Accountant III of the Division of Misamis Oriental.
2. He shall return to service after having taken a Study Leave with pay. Furthermore, he shall assume and perform duties and responsibilities of the Division Accountant III effective October 16, 2023. All accountable forms, accounting reports, documents and communications shall now be signed by:

ELMAR G. ANOC, CPA
Accountant III

3. Immediate and wide dissemination of this Memorandum is desired.

EDILBERTO L. OPLENARIA, EdD, CESO V
Schools Division Superintendent

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