



Republic of the Philippines  
**Department of Education**  
REGION X  
**SCHOOLS DIVISION OF MISAMIS ORIENTAL**

Office of the Schools Division Superintendent

29 JULY 2022

**DIVISION UNNUMBERED MEMORANDUM**

To: **Public Schools District Supervisors**  
**Public Elementary School Heads**  
**Public Secondary School Heads**  
**Public Senior High Schools**  
**District Bookkeepers**  
**Administrative Assistants II**  
**Administrative Assistants III**  
**Administrative Officers II**  
**Division Finance Personnel**  
This Division

**SUBMISSION OF MOOE WITHHELD TAXES FOR JUNE 2022**

1. The withholding tax system is a system used to collect tax in advance. The system is used to equal or at least approximate or collect in full the tax due from the payee on certain income payments. It is considered as an effective tool in the collection of taxes because it encourages voluntary compliance; reduces cost of collection effort; prevents delinquencies and revenue loss; and prevents dry spell in the fiscal conditions of the government by providing revenues throughout the taxable year.
2. Based on Revenue Regulation No. 2-98, the Deadline for the Submission of Monthly Withheld Taxes by a Withholding Agent is every 10<sup>th</sup> of the following month after the month when the withholding tax is made.
3. Per National Internal Revenue Code, for *late filing of tax returns with tax due, the following penalties will be imposed upon filing*, in addition to the tax due:
  - a. **Surcharge.**  
*Sec. 248. Civil Penalties.*  
(A) There shall be imposed, in addition to the tax required to be paid, a penalty equivalent to twenty-five percent (25%) of the amount due, in the following cases:



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- (1) Failure to file any return and pay the tax due thereon as required under the provisions of this Code or rules and regulations on the date prescribed; or
- (2) Unless otherwise authorized by the Commissioner, filing a return with an internal revenue officer other than those with whom the return is required to be filed; or
- (3) Failure to pay the deficiency tax within the time prescribed for its payment in the notice of assessment; or
- (4) Failure to pay the full or part of the amount of tax shown on any return required to be filed under the provisions of this Code or rules and regulations, or the full amount of tax due for which no return is required to be filed, on or before the date prescribed for its payment.

b. **Interest.**

*Sec. 249. Interest.*

- (A) In General. - There shall be assessed and collected on any unpaid amount of tax, interest at the rate of twenty percent (20%) per annum, or such higher rate as may be prescribed by rules and regulations, from the date prescribed for payment until the amount is fully paid.

c. **Compromise.**

*Sec. 255. Failure to File Return, Supply Correct and Accurate Information, Pay Tax Withhold and Remit Tax and Refund Excess Taxes Withheld on Compensation.*

Any person required under this Code or by rules and regulations promulgated thereunder to pay any tax make a return, keep any record, or supply correct the accurate information, who willfully fails to pay such tax, make such return, keep such record, or supply correct and accurate information, or withhold or remit taxes withheld, or refund excess taxes withheld on compensation, at the time or times required by law or rules and regulations shall, in addition to other penalties provided by law, upon conviction thereof, be punished by a fine of not less than Ten Thousand Pesos (P 10,000) and suffer imprisonment of not less than one (1) year but not more than ten (10) years.

Any person who attempts to make it appear for any reason that he or another has in fact filed a return or statement, or actually







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files a return or statement and subsequently withdraws the same return or statement after securing the official receiving seal or stamp of receipt of internal revenue office wherein the same was actually filed shall, upon conviction therefor, be punished by a fine of not less than Ten Thousand Pesos (P 10,000) but not more than Twenty Thousand Pesos (P 20,000) and suffer imprisonment of not less than one (1) year but not more than three (3) years.

- d. In addition, **Annex A of Revenue Memorandum Order (RMO) No. 7-2015** provides for the **Revised Consolidated Schedule of Compromise Penalties for Violations of the National Internal Revenue Code (NIRC)**.

From page 5 of Annex A of RMO No. 7-2015:

TAX CODE SEC	NATURE OF VIOLATION	CRIMINAL PENALTY IMPOSED	AMOUNT OF COMPROMISE		
			Exceeds	But does not exceed	Compromise is
255	Failure to file and/or pay any internal revenue tax at the time or times required by law or regulation	Fine of not less than P10,000 and imprisonment of not less than one (1) year but not more than 10 years	If the amount of tax unpaid		
			P x x x	P 5,000	P 1,000
			5,000	10,000	3,000
			10,000	20,000	5,000
			20,000	50,000	10,000
			50,000	100,000	15,000
			100,000	500,000	20,000
			500,000	1,000,000	30,000
			1,000,000	5,000,000	40,000
			5,000,000	x x x	50,000

4. **This Office have instructed all public elementary, secondary, and senior high school heads together with the district bookkeepers, administrative assistants ii, administrative assistants iii, and administrative officers ii** during the Re-Orientation on Guidelines on Cash Advance, Liquidation and Coaching on Withholding Tax on Cash Advance for MOOE (*Please see Division Memorandum No. 011 s. 2020*) last January 2020 and the monthly reminder/announcements during the monthly finance meetings and thru the official finance chat group, **to submit their schools' withheld tax data on the 5<sup>th</sup> day of the subsequent month after the**



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**month when the withholding tax is made** (e.g., Taxes Withheld on June shall be submitted on or before the 5<sup>th</sup> day of July).

5. With this, this Office hereby **reports** the **June 2022 Withheld Taxes Submission Monitoring as of July 29, 2022** (Please see attached enclosure).
6. For compliance and guidance.

**JONATHAN S. DELA PEÑA, PhD, CESO V**  
Schools Division Superintendent

Encls.: As stated

References: National Internal Revenue Code Section 248  
National Internal Revenue Code Section 249  
National Internal Revenue Code Section 255  
BIR Revenue Regulation No. 2-98

To be indicated in the Perpetual Index  
under the following subjects:

COMMUNICATIONS  
POLICY

SCHOOLS  
RULES AND REGULATIONS

REPORTS

FINANCE | mtt



FINANCE | ega | rlc



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Enclosure No. 1 of Division Unnumbered Memorandum, s. 2022

**JUNE 2022 WITHHELD TAXES SUBMISSION MONITORING  
AS OF JULY 29, 2022**

ALUBIJID

No.	District	Name of School	JUNE		
1	Alubijid	Alubijid CS	07/09/2022	1	Early
2	Alubijid	Baybay ES	07/07/2022	3	Early
3	Alubijid	Benigwayan ES	07/07/2022	3	Early
4	Alubijid	Calatcat ES	07/07/2022	3	Early
5	Alubijid	Lagtang PS	07/07/2022	3	Early
6	Alubijid	Lanao ES	07/07/2022	3	Early
7	Alubijid	Loguilo ES	07/07/2022	3	Early
8	Alubijid	Lourdes ES	07/07/2022	3	Early
9	Alubijid	Lumbo ES	07/07/2022	3	Early
10	Alubijid	Sampatulog IS	07/07/2022	3	Early
11	Alubijid	Sikiton PS	07/07/2022	3	Early
12	Alubijid	Sungay IS	07/09/2022	1	Early
13	Alubijid	Talaba ES	07/07/2022	3	Early
14	Alubijid	Taparak IS	07/07/2022	3	Early
15	Alubijid	Tugasnon ES	07/08/2022	2	Early
16	Alubijid	Tula ES	07/08/2022	2	Early
17	Alubijid	Lonsi ES	07/07/2022	3	Early
18	Alubijid	Molocboloc PS	07/08/2022	2	Early
31	Alubijid	Lourdes Alubijid NHS	07/08/2022	2	Early
47	Alubijid	Sampatulog IS	07/09/2022	1	Early
18	Alubijid	Sungay Integrated School	07/09/2022	1	Early
31	Alubijid	Taparak Integrated School	07/08/2022	2	Early
12	Alubijid	Lourdes Alubijid NHS	07/08/2022	2	Early



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BALINGASAG NORTH

No.	District	Name of School	JUNE		
19	Balingasag North	Balingasag CS	07/08/2022	2	Early
20	Balingasag North	Cala-cala ES	07/08/2022	2	Early
21	Balingasag North	Calawag IS	07/10/2022	0	On Time
22	Balingasag North	Cogon ES	07/08/2022	2	Early
23	Balingasag North	Kibalus ES	07/10/2022	0	On Time
24	Balingasag North	Kibanban IS	07/10/2022	0	On Time
25	Balingasag North	Lantad IS	07/10/2022	0	On Time
26	Balingasag North	Mambayaan IS	07/10/2022	0	On Time
27	Balingasag North	Mandangoa ES	07/10/2022	0	On Time
28	Balingasag North	Napaliran ES	07/10/2022	0	On Time
29	Balingasag North	Quezon IS	07/10/2022	0	On Time
30	Balingasag North	San Francisco ES	07/08/2022	2	Early
31	Balingasag North	San Isidro ES	07/10/2022	0	On Time
29	Balingasag North	Lantad IS	07/10/2022	0	On Time
41	Balingasag North	MONHS	07/10/2022	0	On Time
48	Balingasag North	San Isidro NHS	07/10/2022	0	On Time
21	Balingasag North	Kibanban Integrated School	07/10/2022	0	On Time
28	Balingasag North	Quezon Integrated School	07/10/2022	0	On Time
37	Balingasag North	Calawag Integrated School	07/10/2022	0	On Time
45	Balingasag North	Mambayaan Integrated School	07/10/2022	0	On Time
19	Balingasag North	San Isidro NHS	07/10/2022	0	On Time
30	Balingasag North	Balingasag Senior HS	07/10/2022	0	On Time
40	Balingasag North	Lantad IS	07/10/2022	0	On Time



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BALINGASAG SOUTH

No.	District	Name of School	JUNE		
279	Balingasag South	Bagaay ES	07/10/2022	0	On Time
280	Balingasag South	Balagnan IS	07/08/2022	2	Early
281	Balingasag South	Baliwagan CS	07/10/2022	0	On Time
282	Balingasag South	Binifinan ES	07/10/2022	0	On Time
283	Balingasag South	Blanco ES	07/10/2022	0	On Time
284	Balingasag South	Camuayan ES	07/08/2022	2	Early
285	Balingasag South	Dansuli ES	07/08/2022	2	Early
286	Balingasag South	Dumarait ES	07/08/2022	2	Early
287	Balingasag South	Gumpot ES	07/10/2022	0	On Time
288	Balingasag South	Hermano ES	07/10/2022	0	On Time
289	Balingasag South	Lapu-Lapu ES	07/08/2022	2	Early
290	Balingasag South	Linabu IS	07/10/2022	0	On Time
291	Balingasag South	Rosario ES	07/08/2022	2	Early
292	Balingasag South	Samay IS		NO SUBMISSION	
293	Balingasag South	San Juan ES	07/10/2022	0	On Time
294	Balingasag South	Sulo ES	07/10/2022	0	On Time
295	Balingasag South	Talusan ES	07/08/2022	2	Early
296	Balingasag South	Upper Hermano ES	07/10/2022	0	On Time
297	Balingasag South	Waterfall ES	07/08/2022	2	Early
298	Balingasag South	Kinanao Pamalihi Elementary School	07/10/2022	0	On Time
5	Balingasag South	Baliwagan NHS	07/10/2022	0	On Time
46	Balingasag South	Rosario NHS	07/08/2022	2	Early
49	Balingasag South	San Juan NHS	07/10/2022	0	On Time
22	Balingasag South	Linabu Integrated School	07/11/2022	-1	Late
29	Balingasag South	Samay Integrated School		NO SUBMISSION	
39	Balingasag South	Balagnan Integrated School	07/08/2022	2	Early
1	Balingasag South	Baliwagan NHS	07/10/2022	0	On Time
20	Balingasag South	San Juan NHS	07/10/2022	0	On Time
25	Balingasag South	Rosario NHS	07/08/2022	2	Early



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CLAVERIA I

No.	District	Name of School	JUNE		
32	Claveria 1	Ane-I ES	07/10/2022	0	On Time
33	Claveria 1	Bangonbangon ES	07/10/2022	0	On Time
34	Claveria 1	Cabacungan ES	07/10/2022	0	On Time
35	Claveria 1	Claveria CS	07/10/2022	0	On Time
36	Claveria 1	Gumaod IS	07/10/2022	0	On Time
37	Claveria 1	Hinaplanan ES	07/10/2022	0	On Time
38	Claveria 1	Kalawitan ES	07/10/2022	0	On Time
39	Claveria 1	Kanangkaan ES	07/10/2022	0	On Time
40	Claveria 1	Lambagohon ES	07/10/2022	0	On Time
41	Claveria 1	Minsacuba ES	07/10/2022	0	On Time
42	Claveria 1	Patrocinio ES	07/10/2022	0	On Time
43	Claveria 1	Plaridel ES	07/10/2022	0	On Time
44	Claveria 1	Punong ES	07/10/2022	0	On Time
45	Claveria 1	Sta. Cruz ES	07/10/2022	0	On Time
46	Claveria 1	Mainantang ES	07/10/2022	0	On Time
17	Claveria 1	DG Sabal MNHS	07/10/2022	0	On Time
20	Claveria 1	Hinaplanan NHS	07/10/2022	0	On Time
43	Claveria 1	Patrocinio NHS	07/10/2022	0	On Time
46	Claveria 1	Gumaod Integrated School	07/10/2022	0	On Time
5	Claveria 1	Dr. Gerardo Sabal MNHS	07/10/2022	0	On Time
6	Claveria 1	Hinaplanan NHS	07/10/2022	0	On Time



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CLAVERIA II

No.	District	Name of School	JUNE		
330	Claveria 2	Aposkahoy I ES	07/10/2022	0	On Time
331	Claveria 2	Aposkahoy II ES	07/10/2022	0	On Time
332	Claveria 2	Bulahan IS	07/10/2022	0	On Time
333	Claveria 2	Don Gregorio Pelaez ES	07/10/2022	0	On Time
334	Claveria 2	Impadiding ES	07/09/2022	1	Early
335	Claveria 2	Lanise ES	07/10/2022	0	On Time
336	Claveria 2	Linandang ES	07/10/2022	0	On Time
337	Claveria 2	Luna IS	07/10/2022	0	On Time
338	Claveria 2	Madaguing ES	07/10/2022	0	On Time
339	Claveria 2	Malagana ES	07/10/2022	0	On Time
340	Claveria 2	Malunsagay IS	07/09/2022	1	Early
341	Claveria 2	Mandalawat ES		NO SUBMISSION	
342	Claveria 2	Man-Ibay ES	07/10/2022	0	On Time
343	Claveria 2	Mat-i CS	07/10/2022	0	On Time
344	Claveria 2	Minalwang IS		NO SUBMISSION	
345	Claveria 2	Panampawan ES	07/10/2022	0	On Time
346	Claveria 2	Parmbugas ES	07/10/2022	0	On Time
347	Claveria 2	Rizal ES	07/10/2022	0	On Time
348	Claveria 2	Tamboboan ES	07/10/2022	0	On Time
349	Claveria 2	Tipolohon ES	07/10/2022	0	On Time
350	Claveria 2	Lakbangan ES	07/09/2022	1	Early
351	Claveria 2	Aliqodon Higaonon Tulogan Nauhanan	07/10/2022	0	On Time
3	Claveria 2	Aposkahoy NHS		NO SUBMISSION	
34	Claveria 2	Malagana NHS	07/15/2022	-5	Late
39	Claveria 2	Mat-i NHS, Claveria	07/10/2022	0	On Time
45	Claveria 2	Rizal NHS		NO SUBMISSION	
2	Claveria 2	Bulahan Integrated School	07/10/2022	0	On Time
8	Claveria 2	Minalwang Integrated School	07/09/2022	1	Early
35	Claveria 2	Luna Integrated School	07/10/2022	0	On Time
36	Claveria 2	Malunsagay Integrated School	07/09/2022	1	Early
13	Claveria 2	Malagana NHS	07/15/2022	-5	Late
15	Claveria 2	Mat-i (Claveria) NHS	07/10/2022	0	On Time
27	Claveria 2	Aposkahoy NHS		NO SUBMISSION	



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GITAGUM & LIBERTAD

No.	District	Name of School	JUNE		
110	Libertad	Burnay ES		NO SUBMISSION	
111	Libertad	C.P. Garcia ES	07/07/2022	3	Early
112	Libertad	Cogon ES	07/07/2022	3	Early
113	Libertad	Dulong ES	07/29/2022	-19	Late
114	Libertad	G. Pelaez IS	07/11/2022	-1	Late
115	Libertad	Gimaylan ES	07/09/2022	1	Early
116	Libertad	Gitagum CS	07/11/2022	-1	Late
117	Libertad	Kilangit ES		NO SUBMISSION	
118	Libertad	Libertad CS	07/09/2022	1	Early
119	Libertad	Lubluban IS		NO SUBMISSION	
120	Libertad	Matangad ES	07/07/2022	3	Early
	Libertad	Natalio ES	07/11/2022	-1	Late
121	Libertad	Pangayawan ES		NO SUBMISSION	
122	Libertad	Quezon ES	07/09/2022	1	Early
123	Libertad	Retablo PS		NO SUBMISSION	
124	Libertad	Talao ES	07/07/2022	3	Early
125	Libertad	Tangkub ES	07/09/2022	1	Early
126	Libertad	Taytayan ES	07/09/2022	1	Early
127	Libertad	Ulab ES	07/11/2022	-1	Late
128	Libertad	Kimalok PS	07/29/2022	-19	Late
38	Gitagum	Matangad NHS	07/07/2022	3	Early
15	Gitagum	G. Pelaez Integrated School	07/11/2022	-1	Late
47	Libertad	Lubluban Integrated School		NO SUBMISSION	
14	Gitagum	Matangad NHS	07/07/2022	3	Early



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INITAO

No.	District	Name of School	JUNE		
47	Initao	Aluna ES			
48	Initao	Andales IS			
49	Initao	Casilihon ES			
50	Initao	Gimangpang IS			
51	Initao	Initao CS			
52	Initao	Jampason ES			
53	Initao	Kalacapan ES			
54	Initao	Kamelon ES			
55	Initao	Kanifoan ES			
57	Initao	Pagahan ES			
56	Initao	Oguis ES			
58	Initao	Pontacon PS			
59	Initao	San Pedro ES	07/19/2022	-9	Late
60	Initao	Sinalac ES			
61	Initao	Tagpaco ES			
62	Initao	Tawantawan IS			
63	Initao	Tubigan ES	07/19/2022	-9	Late
23	Initao	Kalacapan NHS			
1	Initao	Andales Integrated School			
11	Initao	Tawantawan Integrated School			
38	Initao	Gimangpang Integrated School			
29	Initao	Kalacapan NHS			



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JASAAN

No.	District	Name of School	JUNE		
64	Jasaan	Aplaya ES	07/05/2022	5	Early
65	Jasaan	Bobontugan ES	07/05/2022	5	Early
66	Jasaan	Corrales IS	07/05/2022	5	Early
67	Jasaan	Danao ES	07/08/2022	2	Early
68	Jasaan	Ignacio S. Cruz ES	07/12/2022	-2	Late
69	Jasaan	Jampason ES	07/25/2022	-15	Late
70	Jasaan	Jasaan CS	07/05/2022	5	Early
71	Jasaan	Kimamaon ES	07/12/2022	-2	Late
72	Jasaan	Kimaya ES	07/25/2022	-15	Late
73	Jasaan	Luz Banzon IS	07/12/2022	-2	Late
74	Jasaan	Natubo IS	07/08/2022	2	Early
75	Jasaan	San Antonio ES	07/05/2022	5	Early
76	Jasaan	San Isidro ES	07/08/2022	2	Early
77	Jasaan	San Nicolas ES	07/05/2022	5	Early
78	Jasaan	Solana ES	07/12/2022	-2	Late
2	Jasaan	Aplaya NHS	07/07/2022	3	Early
7	Jasaan	Bobontugan NHS	07/05/2022	5	Early
15	Jasaan	Danao NHS	07/07/2022	3	Early
22	Jasaan	Jasaan NHS	07/05/2022	5	Early
40	Jasaan	Luz Banzon Integrated School	07/07/2022	3	Early
42	Jasaan	Corrales Integrated School	07/06/2022	4	Early
43	Jasaan	Natubo Integrated School	07/06/2022	4	Early
7	Jasaan	Jasaan NHS	07/07/2022	3	Early
23	Jasaan	Danao NHS	07/07/2022	3	Early
41	Jasaan	Bobontugan NHS	07/05/2022	5	Early



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KINOGUITAN

No.	District	Name of School	JUNE		
79	Kinoguitan	Biray ES	07/15/2022	-5	Late
80	Kinoguitan	Bolisong PS		NO SUBMISSION	
81	Kinoguitan	Buko ES		NO SUBMISSION	
82	Kinoguitan	Calubo IS		NO SUBMISSION	
83	Kinoguitan	Campo ES		NO SUBMISSION	
84	Kinoguitan	Esperanza ES	07/15/2022	-5	Late
85	Kinoguitan	Kinoguitan CS	07/15/2022	-5	Late
86	Kinoguitan	Panabol ES	07/15/2022	-5	Late
87	Kinoguitan	Suarez ES	07/15/2022	-5	Late
88	Kinoguitan	Sumalag ES	07/15/2022	-5	Late
89	Kinoguitan	Balingoan CS	07/15/2022	-5	Late
90	Kinoguitan	Kabangasan ES	07/15/2022	-5	Late
91	Kinoguitan	Kabulakan IS		NO SUBMISSION	
92	Kinoguitan	Kauswagan ES	07/15/2022	-5	Late
93	Kinoguitan	Mantangale ES	07/29/2022	-19	Late
94	Kinoguitan	Mapua ES	07/15/2022	-5	Late
95	Kinoguitan	San Alonzo ES	07/15/2022	-5	Late
96	Kinoguitan	Bauk-Bauk PS	07/15/2022	-5	Late
97	Kinoguitan	Kalitian ES	07/15/2022	-5	Late
98	Kinoguitan	Dahilig ES		NO SUBMISSION	
9	Kinoguitan	Calubo IS		NO SUBMISSION	
18	Kinoguitan	Esperanza NHS		NO SUBMISSION	
28	Kinoguitan	Kinoguitan NAHS		NO SUBMISSION	
36	Kinoguitan	Mantangale NHS	07/29/2022	-19	Late
5	Kinoguitan	Kabulakan Integrated School		NO SUBMISSION	
10	Kinoguitan	Kinoguitan Nat'l Agricultural HS		NO SUBMISSION	
31	Kinoguitan	Mantangale Senior HS	07/29/2022	-19	Late
35	Kinoguitan	Kinoguitan Senior HS	07/15/2022	-5	Late
39	Kinoguitan	Esperanza Senior HS		NO SUBMISSION	



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LAGONGLONG

No.	District	Name of School	JUNE		
99	Lagonglong	C. Gadrinab ES	07/06/2022	4	Early
100	Lagonglong	Dampil ES	07/06/2022	4	Early
101	Lagonglong	Gaston ES	07/06/2022	4	Early
102	Lagonglong	Kabulawan ES	07/06/2022	4	Early
103	Lagonglong	Kamansi ES	07/06/2022	4	Early
104	Lagonglong	Kauswagan ES	07/06/2022	4	Early
105	Lagonglong	Lagonglong CS	07/06/2022	4	Early
106	Lagonglong	Lumbo ES	07/06/2022	4	Early
107	Lagonglong	Manaol ES	07/06/2022	4	Early
108	Lagonglong	Tabok ES	07/06/2022	4	Early
109	Lagonglong	Umagos ES	07/06/2022	4	Early
14	Lagonglong	Dampil NHS	07/06/2022	4	Early
33	Lagonglong	Lumbo NHS	07/06/2022	4	Early
24	Lagonglong	Lumbo NHS	07/06/2022	4	Early
36	Lagonglong	Lagonglong Senior HS	07/06/2022	4	Early



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LAGUINDINGAN

No.	District	Name of School	JUNE
249	Laguindingan	Aromahon ES	NO SUBMISSION
250	Laguindingan	Gasi ES	NO SUBMISSION
251	Laguindingan	Kibaghot ES	NO SUBMISSION
252	Laguindingan	Laguindingan CS	NO SUBMISSION
253	Laguindingan	Lapad ES	NO SUBMISSION
254	Laguindingan	Liberty ES	NO SUBMISSION
255	Laguindingan	Mauswagon IS	NO SUBMISSION
256	Laguindingan	Moog ES	NO SUBMISSION
257	Laguindingan	Sambulawan ES	NO SUBMISSION
258	Laguindingan	Sinai ES	NO SUBMISSION
259	Laguindingan	Tubajon IS	NO SUBMISSION
25	Laguindingan	Kibaghot NHS	NO SUBMISSION
49	Laguindingan	Tubajon Integrated School	NO SUBMISSION
50	Laguindingan	Mauswagon Integrated School	NO SUBMISSION



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LUGAIT

No.	District	Name of School	JUNE		
260	Lugait	Aya-Aya ES			
261	Lugait	Biga ES			
262	Lugait	Betahon ES			
263	Lugait	Kalangahan ES			
264	Lugait	Kaluknayan ES			
265	Lugait	Lugait CS			
266	Lugait	Talacogon IS			
32	Lugait	Lugait NHS	07/07/2022	3	Early
30	Lugait	Talacogon Integrated School			
38	Lugait	Lugait Senior HS			



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MAGSAYSAY 1

No.	District	Name of School	JUNE		
129	Magsaysay 1	Cabalawan IS		NO SUBMISSION	
130	Magsaysay 1	Cabantian ES		NO SUBMISSION	
131	Magsaysay 1	Cabubuhan ES		NO SUBMISSION	
132	Magsaysay 1	Cadena De Amor ES		NO SUBMISSION	
133	Magsaysay 1	Damayohan ES	07/28/2022	-18	Late
134	Magsaysay 1	Kauswagan ES		NO SUBMISSION	
135	Magsaysay 1	Magsaysay CS		NO SUBMISSION	
136	Magsaysay 1	Mindulao ES	07/04/2022	6	Early
137	Magsaysay 1	San Isidro ES		NO SUBMISSION	
138	Magsaysay 1	San Vicente ES		NO SUBMISSION	
139	Magsaysay 1	Tibon-Tibon ES		NO SUBMISSION	
140	Magsaysay 1	Villa Felipa ES	07/05/2022	5	Early
12	Magsaysay 1	Damayohan NHS		NO SUBMISSION	
3	Magsaysay 1	Cabalawan Integrated School	07/20/2022	-10	Late



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MAGSAYSAY 2

No.	District	Name of School	JUNE		
316	Magsaysay 2	Abunda IS	NO SUBMISSION		
317	Magsaysay 2	Artadi IS	NO SUBMISSION		
318	Magsaysay 2	Bonifacio Aquino ES	NO SUBMISSION		
319	Magsaysay 2	Consuelo ES	NO SUBMISSION		
320	Magsaysay 2	Gumabon ES	NO SUBMISSION		
321	Magsaysay 2	Kandiis IS	NO SUBMISSION		
322	Magsaysay 2	Katipunan ES	NO SUBMISSION		
323	Magsaysay 2	Kibungsod CS	NO SUBMISSION		
324	Magsaysay 2	Kimaya ES	NO SUBMISSION		
325	Magsaysay 2	Mahayahay ES	NO SUBMISSION		
326	Magsaysay 2	Pag-Asa ES	NO SUBMISSION		
327	Magsaysay 2	Sta. Cruz ES	NO SUBMISSION		
328	Magsaysay 2	Tama IS	NO SUBMISSION		
329	Magsaysay 2	Tinaan ES	NO SUBMISSION		
11	Magsaysay 2	Consuelo NHS	07/20/2022	-10	Late
19	Magsaysay 2	Gumabon NHS	07/20/2022	-10	Late
26	Magsaysay 2	Kibungsod NHS	07/20/2022	-10	Late
10	Magsaysay 2	Tama Integrated School	NO SUBMISSION		
19	Magsaysay 2	Abunda Integrated School	07/20/2022	-10	Late
20	Magsaysay 2	Artadi Integrated School	NO SUBMISSION		
32	Magsaysay 2	Kandiis Integrated School	07/20/2022	-10	Late
4	Magsaysay 2	Consuelo NHS	07/20/2022	-10	Late
9	Magsaysay 2	Kibungsod NHS	07/20/2022	-10	Late



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MANTICAO

No.	District	Name of School	JUNE		
141	Manticao	Argayoso ES		NO SUBMISSION	
142	Manticao	Balintad ES		NO SUBMISSION	
143	Manticao	Cabalantian ES	07/15/2022	-5	Late
144	Manticao	Camanga ES	07/15/2022	-5	Late
145	Manticao	Digkilaan ES	07/15/2022	-5	Late
146	Manticao	Dunque ES	07/15/2022	-5	Late
147	Manticao	Magpait ES		NO SUBMISSION	
148	Manticao	Mahayahay ES	07/15/2022	-5	Late
149	Manticao	Malibato IS	07/29/2022	-19	Late
150	Manticao	Manticao CS	07/15/2022	-5	Late
151	Manticao	Pagawan ES		NO SUBMISSION	
152	Manticao	Paniangan ES		NO SUBMISSION	
153	Manticao	Patag ES	07/15/2022	-5	Late
154	Manticao	Punta Silum IS	07/15/2022	-5	Late
155	Manticao	San Isidro ES	07/15/2022	-5	Late
156	Manticao	Suminanap PS		NO SUBMISSION	
157	Manticao	Tuod IS	07/15/2022	-5	Late
8	Manticao	Cabalantian NHS	07/15/2022	-5	Late
37	Manticao	Manticao NHS	07/15/2022	-5	Late
7	Manticao	Mahayahay Integrated School	07/15/2022	-5	Late
24	Manticao	Malibato Integrated School		NO SUBMISSION	
27	Manticao	Punta Silum Integrated School	07/15/2022	-5	Late
33	Manticao	Tuod Integrated School	07/15/2022	-5	Late
3	Manticao	Cabalantian NHS	07/15/2022	-5	Late
26	Manticao	Manticao NHS	07/15/2022	-5	Late



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MEDINA

No.	District	Name of School	JUNE		
158	Medina	Bangbang ES	07/09/2022	1	Early
159	Medina	Bulwa ES		NO SUBMISSION	
160	Medina	Dig-Aguyan ES		NO SUBMISSION	
161	Medina	Duka ES	07/09/2022	1	Early
162	Medina	Gov. Pelaez ES	07/09/2022	1	Early
163	Medina	Gasa ES	07/09/2022	1	Early
164	Medina	Kibugahan ES	07/09/2022	1	Early
165	Medina	Labas-Pagsama ES	07/09/2022	1	Early
166	Medina	Maanas ES	07/09/2022	1	Early
167	Medina	Mananum Bag-o ES	07/09/2022	1	Early
168	Medina	Medina CS	07/09/2022	1	Early
169	Medina	Pahindong ES	07/09/2022	1	Early
170	Medina	Palaopao ES	07/09/2022	1	Early
171	Medina	Portulin ES	07/09/2022	1	Early
172	Medina	San Jose ES	07/09/2022	1	Early
173	Medina	San Roque ES	07/09/2022	1	Early
174	Medina	San Vicente ES	07/09/2022	1	Early
175	Medina	Sidlakan ES	07/09/2022	1	Early
176	Medina	Tambagan ES (Tambagan Mananum Daan ES)	07/09/2022	1	Early
177	Medina	Tup-on ES		NO SUBMISSION	
178	Medina	Mananum Daan ES	07/09/2022	1	Early
16	Medina	DG Pelaez MNHS	07/09/2022	1	Early
44	Medina	Portulin NHS	07/09/2022	1	Early
18	Medina	Portulin NHS	07/09/2022	1	Early
43	Medina	Palaopao Elementary School		NO SUBMISSION	



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NAAWAN

No.	District	Name of School	JUNE		
267	Naawan	Don Pedro ES	07/10/2022	0	On Time
268	Naawan	Linangkayan ES	07/10/2022	0	On Time
269	Naawan	Lubilan IS	07/10/2022	0	On Time
270	Naawan	Macabagla PS	07/10/2022	0	On Time
271	Naawan	Mapulog ES	07/10/2022	0	On Time
272	Naawan	Maputi ES	07/10/2022	0	On Time
273	Naawan	Mat-I ES	07/10/2022	0	On Time
274	Naawan	Naawan CS	07/10/2022	0	On Time
275	Naawan	Pasagdihon PS	07/10/2022	0	On Time
276	Naawan	Patag ES	07/10/2022	0	On Time
277	Naawan	Tagbalogo ES	07/10/2022	0	On Time
278	Naawan	Tuboran ES	07/10/2022	0	On Time
40	Naawan	Mat-i NHS, Naawan	07/10/202	0	On Time
42	Naawan	Naawan NHS	07/10/2022	0	On Time
34	Naawan	Lubilan Integrated School	07/10/2022	0	On Time
16	Naawan	Mat-i (Naawan) NHS	07/10/2022	0	On Time
32	Naawan	Maputi Senior HS	07/10/2022	0	On Time



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OPOL

No.	District	Name of School	JUNE		
179	Opol	Awang ES	07/22/2022	-12	Late
180	Opol	Bagocboc ES	07/22/2022	-12	Late
181	Opol	Barra ES	07/19/2022	-9	Late
182	Opol	Bayugbayogan IS	07/22/2022	-12	Late
183	Opol	Binubongan ES	07/19/2022	-9	Late
184	Opol	Cauyonan IS	07/19/2022	-9	Late
185	Opol	Igpit ES		NO SUBMISSION	
186	Opol	Limunda IS	07/22/2022	-12	Late
187	Opol	Luyong Bonbon ES	07/22/2022	-12	Late
188	Opol	Malanang ES	07/19/2022	-9	Late
189	Opol	Megdaha ES	07/22/2022	-12	Late
190	Opol	Nangcaon IS		NO SUBMISSION	
191	Opol	Opol CS	07/22/2022	-12	Late
192	Opol	Patag ES	07/22/2022	-12	Late
193	Opol	Salawaga IS	07/22/2022	-12	Late
194	Opol	Tingalan IS	07/22/2022	-12	Late
4	Opol	Bagocboc NHS		NO SUBMISSION	
4	Opol	Cauyonan Integrated School		NO SUBMISSION	
6	Opol	Limunda Integrated School	07/22/2022	-12	Late
13	Opol	Tingalan Integrated School	07/22/2022	-12	Late
26	Opol	Nangcaon Integrated School		NO SUBMISSION	
44	Opol	Bayugbayogan Integrated School	07/22/2022	-12	Late
48	Opol	Salawaga Integrated School	07/22/2022	-12	Late
51	Opol	Malanang Integrated School	07/19/2022	-9	Late
22	Opol	Bagocboc NHS		NO SUBMISSION	
42	Opol	Tingalan IS	07/22/2022	-12	Late



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SALAY

No.	District	Name of School	JUNE		
195	Salay	Alipuaton IS	07/10/2022	0	On Time
196	Salay	Ampenican ES	07/10/2022	0	On Time
197	Salay	Bunai ES	07/10/2022	0	On Time
198	Salay	Guinalaban ES	07/10/2022	0	On Time
199	Salay	Ili-ilihon ES	07/10/2022	0	On Time
200	Salay	Inobulan ES	07/10/2022	0	On Time
201	Salay	Looc ES	07/10/2022	0	On Time
202	Salay	Matampa ES	07/10/2022	0	On Time
203	Salay	Mimbuli ES	07/10/2022	0	On Time
204	Salay	Salagsag ES	07/10/2022	0	On Time
205	Salay	Salay CS	07/10/2022	0	On Time
206	Salay	Salay River ES	07/10/2022	0	On Time
207	Salay	Saray ES	07/10/2022	0	On Time
208	Salay	Tinagaan IS	07/10/2022	0	On Time
209	Salay	Yungod ES	07/10/2022	0	On Time
1	Salay	Alipuaton IS	07/10/2022	0	On Time
21	Salay	Inobulan (Hunga Gue) NHS	07/10/2022	0	On Time
30	Salay	Looc NHS	07/10/2022	0	On Time
12	Salay	Tinagaan Integrated School	07/10/2022	0	On Time
11	Salay	Looc NHS	07/10/2022	0	On Time



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SUGBONGCOGON

No.	District	Name of School	JUNE		
299	Sugbongcogon	Alicomohan ES	07/08/2022	2	Early
300	Sugbongcogon	Ampianga ES	07/08/2022	2	Early
301	Sugbongcogon	Binuangan CS	07/08/2022	2	Early
302	Sugbongcogon	Dampias ES		NO SUBMISSION	
303	Sugbongcogon	Kaulayanan ES		NO SUBMISSION	
304	Sugbongcogon	Kidampas IS		NO SUBMISSION	
305	Sugbongcogon	Kiraging PS	07/08/2022	2	Early
306	Sugbongcogon	Kitamban PS	07/08/2022	2	Early
307	Sugbongcogon	Kitambis ES		NO SUBMISSION	
308	Sugbongcogon	Mabini ES	07/08/2022	2	Early
309	Sugbongcogon	Mangga ES	07/08/2022	2	Early
310	Sugbongcogon	Mimbuahan PS	07/08/2022	2	Early
311	Sugbongcogon	Mosangot ES	07/08/2022	2	Early
312	Sugbongcogon	Nabataan PS	07/08/2022	2	Early
313	Sugbongcogon	Silad PS	07/08/2022	2	Early
314	Sugbongcogon	Sugbongcogon CS	07/08/2022	2	Early
315	Sugbongcogon	Valdeconcha ES	07/08/2022	2	Early
6	Sugbongcogon	Binuangan NHS	07/08/2022	2	Early
13	Sugbongcogon	Dampias NHS	07/08/2022	2	Early
27	Sugbongcogon	Kidampas IS		NO SUBMISSION	
2	Sugbongcogon	Binuangan NHS	07/08/2022	2	Early



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TAGOLOAN

No.	District	Name of School	JUNE		
210	Tagoloan	Baluarte ES	07/22/2022	-12	Late
211	Tagoloan	Casinglot ES	07/22/2022	-12	Late
212	Tagoloan	Gracia ES	07/22/2022	-12	Late
213	Tagoloan	Maribojoc ES	07/22/2022	-12	Late
214	Tagoloan	Natumolan ES	07/22/2022	-12	Late
215	Tagoloan	Rosario ES	07/22/2022	-12	Late
216	Tagoloan	Sta. Ana ES	07/22/2022	-12	Late
217	Tagoloan	Sta. Cruz ES	07/22/2022	-12	Late
218	Tagoloan	Tagoloan CS	07/22/2022	-12	Late
219	Tagoloan	Mohon ES	07/22/2022	-12	Late
10	Tagoloan	Casinglot NHS	07/22/2022	-12	Late
50	Tagoloan	Sta. Ana NHS	07/22/2022	-12	Late
52	Tagoloan	Tagoloan NHS	07/22/2022	-12	Late
9	Tagoloan	Rosario National High School of Tagoloan	07/22/2022	-12	Late
25	Tagoloan	Maribojoc Integrated School	07/22/2022	-12	Late
21	Tagoloan	Sta. Ana SHS	07/22/2022	-12	Late
33	Tagoloan	Tagoloan Senior HS	07/22/2022	-12	Late



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Republic of the Philippines  
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REGION X  
**SCHOOLS DIVISION OF MISAMIS ORIENTAL**

TALISAYAN

No.	District	Name of School	JUNE		
220	Talisayan	Babanlagan ES	07/21/2022	-11	Late
221	Talisayan	Bugdang ES	07/21/2022	-11	Late
222	Talisayan	Carmen ES		NO SUBMISSION	
223	Talisayan	Kalamkam ES		NO SUBMISSION	
224	Talisayan	Luyong Baybayon ES		NO SUBMISSION	
225	Talisayan	Macopa IS		NO SUBMISSION	
226	Talisayan	Magkarila ES	07/21/2022	-11	Late
227	Talisayan	Mandahilag ES	07/21/2022	-11	Late
228	Talisayan	Mintabon ES	07/21/2022	-11	Late
229	Talisayan	Pangpangon ES	07/21/2022	-11	Late
230	Talisayan	Pook ES	07/21/2022	-11	Late
231	Talisayan	Punta Santiago ES		NO SUBMISSION	
232	Talisayan	Puting Balas ES		NO SUBMISSION	
233	Talisayan	Sibantang IS	07/21/2022	-11	Late
234	Talisayan	Sindangan ES	07/21/2022	-11	Late
235	Talisayan	Sta. Ines ES	07/21/2022	-11	Late
236	Talisayan	Tagbochoc ES	07/21/2022	-11	Late
237	Talisayan	Talisayan CS	07/21/2022	-11	Late
35	Talisayan	Mandahilag NHS		NO SUBMISSION	
51	Talisayan	Sta. Ines NHS	07/21/2022	-11	Late
53	Talisayan	Talisayan NHS	07/21/2022	-11	Late
14	Talisayan	Sibantang Integrated School	07/21/2022	-11	Late
23	Talisayan	Macopa Integrated School		NO SUBMISSION	
17	Talisayan	Talisayan NHS	07/21/2022	-11	Late
37	Talisayan	Sta. Ines Senior HS	07/21/2022	-11	Late



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VILLANUEVA

No.	District	Name of School	JUNE		
238	Villanueva	Balacanas ES	07/10/2022	0	On Time
239	Villanueva	Dayawan ES	07/10/2022	0	On Time
240	Villanueva	Don F. Jacinto ES	07/10/2022	0	On Time
241	Villanueva	Kalingagan ES	07/10/2022	0	On Time
242	Villanueva	Kimaya IS	07/10/2022	0	On Time
243	Villanueva	Kirahon ES	07/10/2022	0	On Time
244	Villanueva	Looc ES	07/10/2022	0	On Time
245	Villanueva	Lukong IS	07/10/2022	0	On Time
246	Villanueva	Nangka ES	07/10/2022	0	On Time
247	Villanueva	San Martin IS	07/10/2022	0	On Time
248	Villanueva	Vn Chaves MCS	07/10/2022	0	On Time
24	Villanueva	Kalingagan NHS	07/10/2022	0	On Time
54	Villanueva	Tambobong Balacanas NHS	07/10/2022	0	On Time
55	Villanueva	Villanueva NHS	07/10/2022	0	On Time
16	Villanueva	Kimaya Integrated School	07/10/2022	0	On Time
17	Villanueva	Lukong Integrated School	07/10/2022	0	On Time
41	Villanueva	San Martin Integrated School	07/10/2022	0	On Time
8	Villanueva	Kalingagan NHS	07/10/2022	0	On Time
28	Villanueva	Tambobong-Balacanas NHS	07/10/2022	0	On Time
34	Villanueva	Villanueva Senior HS	07/10/2022	0	On Time



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