



Republic of the Philippines  
**DEPARTMENT OF EDUCATION**  
Region X  
**DIVISION OF MISAMIS ORIENTAL**  
Cagayan de Oro City



MEMORANDUM

TO:     1. Fe Arancon                                 21. Dick Pajaron                                 41. Adelina Japona  
          2. Marilyn Aban                                 22. Alma Inzo                                 42. Gina Cagang  
          3. Mary Joy Agcopra                                 23. Abdon Bacayanan                                 43. Ma. Lealou Fabria  
          4. Pedro Estaño                                 24. Santos Galamiton                                 44. Zela Isabel Malapad  
          5. Jodilyn Pama                                 25. Faustino Badilla                                 45. Nieva Bitonga  
          6. Rolly Labis                                 26. Teofilo Artiaga                                 46. Arlyn Omahoy  
          7. Feliculo Japona                                 27. Nieva Abarrientos                                 47. Cecilia Ubalde  
          8. Corazon Blazo                                 28. Severa Go                                 48. Manuelita Capito  
          9. Beverly Hazel Saligumba                                 29. Ma. Teresa Tolentino                                 49. Elly Lofranco  
          10. Lourdes Jimenez                                 30. Resurrecion Padon                                 50. Teofilo Babanto  
          11. Nelson Absin                                 31. Rico Sumastre                                 51. Clavel Lagria  
          12. Jose Bactong                                 32. Aura Villastique                                 52. Eva Guilaran  
          13. Ronnie Uba                                 33. Edna Albaran                                 53. Ricky Abao  
          14. Wendelina Yamo                                 34. Genes Lesaca                                 54. Germis Salon  
          15. Wilfreda Palasan                                 35. Virginia Mariano                                 55. Felicitas Ranis  
          16. Edward Jarales                                 36. Susan Emata                                 56. Elpedio Ajero  
          17. Gloria Daba                                 37. Rufina Gonzales                                 57. Gemma Bagnol  
          18. Luzviminda Labis                                 38. Timoteo Mugot                                 58. Carmelito Talipan  
          19. Glenn Yana                                 39. Esmer Gaid                                 59. Justiniano Abueva  
          20. Rexan Galarrita                                 40. Marylen Trapal                                 60. Aileen Dabon

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

SUBJECT:   COA Live-out Seminar – Cash Management and Control System

DATE:     October 24, 2013

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You are hereby directed to attend the COA live-out seminar on Cash Management and Control System at the COA Regional Office 10 Training Hall, Cagayan de Oro City on November 19 -21, 2013.

Registration fee of Three thousand pesos (P3,000.00) and travelling expenses shall be charged against downloaded school MOOE subject to accounting/auditing rules and regulations.

For compliance.



Republic of the Philippines  
**DEPARTMENT OF EDUCATION**  
Region X  
**DIVISION OF MISAMIS ORIENTAL**  
Cagayan de Oro City



MEMORANDUM

TO:

1	Grace Magallanes	21	Annalyn Salcedo	41	Lucia Sabayanan
2	Manolito Sale Sr.	22	Celieta Magsayo	42	Ma. Asuncion Rafols
3	Ma. Theresa Delegencia	23	Jeannie Caracho	43	Niele Sabornido
4	Edwin Amparo	24	Imelda Emano	44	Emere Jenisan
5	Titus Cruz	25	Marilyn Abrio	45	Chinita Lapad
6	Divina Nacasabog	26	Djhonnale Aleria	46	Jasmin Caputol
7	Flora Gadrinab	27	Julius Ubaub	47	Marife Leonora Caculba
8	Jennifer Zulita	28	Framar Tacbobo	48	Riza Acenas
9	Oscar Salacinas	29	Victor Llausas	49	Oscar Sabuga-a
10	Flordeliza Talipan	30	Francisca Adlaon	50	Susan Relova
11	Joventina Acenas	31	Samson Bonior	51	Lilia Singsing
12	Marven Bescayno	32	Manolito Sale	52	Franklin Ocate
13	Emma Abregana	33	Jocelyn Cabingas	53	Rubiriza Molina
14	Florentino Ranara	34	Juliet Akut	54	Fidel Dadang
15	Betty Pahalla	35	Alexander Oguis	55	Elsa Damlani
16	Lorilyn Agbong	36	Floresita Bongalos	56	Felipe Labial
17	Lilibeth Baco	37	Jenny Padero	57	Editha Dahilan
18	Evie Amatong	38	Solome Fabrigas	58	Ferdinand Ubalde
19	Roie Ubay-ubay	39	Lorna Wahing	59	Necelinda Daamo
20	Erna Oco	40	Alvin Sabayanan	60	Leonor Cagalawan

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

SUBJECT: COA Live-out Seminar – Cash Management and Control System

DATE: October 24, 2013

You are hereby directed to attend the COA live-out seminar on Cash Management and Control System at the COA Regional Office 10 Training Hall, Cagayan de Oro City on November 26 -28, 2013.

Registration fee of Three thousand pesos (P3,000.00) and travelling expenses shall be charged against downloaded school MOOE subject to accounting/auditing rules and regulations.

For compliance.



Republic of the Philippines  
**DEPARTMENT OF EDUCATION**  
Region X  
**DIVISION OF MISAMIS ORIENTAL**  
Cagayan de Oro City



**MEMORANDUM**

**TO:**

1. Derren Gaylo	16. Marian Rose Buhion
2. Lorena B. Jamias	17. Vivian Namata
3. Earl Larren Valmoria	18. Nami S. Batalla
4. Eva Dela Peña	19. Joselito Molina
5. Ma. Alma B. Tolentino	20. Janit A. Llanita
6. Harold May Capito	21. Teresita Y. Pangilinan
7. Grace Labajan	22. Marietta Gabe
8. Danilo Casiño	23. Edna Opena
9. Ophelia J. Abecia	24. Lourdes C. Villadores
10. Michael Lesaca	25. Erlinda Valerio
11. Leizl Macalisang	26. Cheryl Ubalde
12. Luzminda Maula	27. Axel Maestrado
13. Dan wray Dagumol	28. Ma. Cecilia D. Acedo
14. Maria Lourdes Ebiola	29. Marito Doloriel
15. Yolanda Laurente	30. Noreen Mortola

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

**SUBJECT:** COA Live-out Seminar – Accounting for Non- Accountants

**DATE:** October 23, 2013

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You are hereby directed to attend the COA live-out seminar Accounting for Non-Accountants at the COA Regional Office 10 Training Hall on November 5 -8, 2013.

Registration fee of Four thousand pesos (P4,000.00) and travelling expenses shall be charged against downloaded school MOOE subject to accounting/auditing rules and regulations

For compliance.