



Republic of the Philippines  
Department of Education  
CARAGA REGION  
SCHOOLS DIVISION OF SIARGAO



DIVISION MEMORANDUM

No. **05-127**, s. 2026

To: Assistant Schools Division Superintendent  
Senior Bookkeepers Non-IUs  
Bookkeepers Non-IUs  
Disbursing Officers Non-IUs  
Budget Head and Staff  
Cash Head and Staff  
COA Head and Staff  
Records Officer  
PDO II LR  
SEPS - HRD  
All Concerned Personnel

TRAINING/WORKSHOP ON THE FMOM-ACCOUNTING PROCESSES  
AND PROCEDURES FOR NON-IUS BOOKKEEPERS AND  
DISBURSING OFFICERS

1. This Office, through the Finance Division, hereby announces the conduct of **Training/Workshop on the FMOM-Accounting Processes and Procedures for Non-IUs Bookkeepers and Disbursing Officers** on **May 11-13, 2026**. Venue to be announce later.
2. This activity aims to:
  - a. To enhance the understanding of the basic functions and responsibilities of a school senior bookkeeper and disbursing officers in managing MOOE,
  - b. To develop skills in financial planning, budgeting, and reporting to assist the school principal in effective financial management like
    - i. Preparing and maintaining the Cash Disbursements Register (CDR).
    - ii. Facilitating the timely liquidation of MOOE cash advances.
    - iii. Performing monthly Bank Reconciliation Statements.
  - c. To align school operations with the Government Accounting Manual (GAM), Philippine Public Sector Accounting Standards (PPSAS), and the Unified Accounting Code Structure (UACS).
3. Expected participants of this activity are selected Division Office Personnel, Senior Bookkeepers Non-IUs and Disbursing Officers Non-IUs. Bring laptop for the activity. See enclosure for the list of participants.
4. Expenses incurred relative to the conduct of this activity shall be charged to local MOOE Fund subject to existing accounting and auditing rules and regulations.



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5. Immediate dissemination of and strict compliance with this memorandum is directed.

*f* **MANUEL O. CABERTE** *5/6/2026*  
Schools Division Superintendent *du*

Encl.: List of Participants

Reference: None

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

FMOM-ACCOUNTING PROCESSES AND PROCEDURES    ADAS II & III    DISB.OFFICERS

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05/05/2026





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List of Participants on May 11-13, 2026:

No.	Name	Position	District	M	F
1	Eleaquim E. Nogaliza	Disbursing Officer	Burgos	/	
2	Eden O. Cursat	Disbursing Officer	Burgos		/
3	Cindy V. Galolo	Senior Bookkeeper	Burgos		/
4	Albert R. Pomoy	Disbursing Officer	San Benito	/	
5	Genebeth Cervantes	Senior Bookkeeper	San Benito		/
6	Joseph Concha	Senior Bookkeeper	Sapao	/	
7	Joy Planillas	Disbursing Officer	Sapao		/
8	Hilda Escobal	Senior Bookkeeper	Sapao		/
9	Conchita B. Bagaipo	Disbursing Officer	San Isidro		/
10	Janet H. Dugal	Senior Bookkeeper	San Isidro		/
11	Mirasol R. Luspe	Disbursing Officer	San Isidro		/
12	Daisy Ann Monter	Senior Bookkeeper	San Isidro		/
13	Mirasol P. Wenceslao	Senior Bookkeeper	San Isidro		/
14	Alannie Rose H. Concha	Senior Bookkeeper	Pilar		/
15	Gerry B. Micayas	Senior Bookkeeper	Pilar	/	
16	Jojit C. Espiel	Disbursing Officer	Pilar	/	
17	Lyndon E. Buo	Senior Bookkeeper	Pilar	/	
18	Jigz Alle R. Llano	Senior Bookkeeper	Socorro	/	
19	Jesilyn B. Espino	Disbursing Officer	Socorro		/
20	Jorama Dacera	Senior Bookkeeper	Socorro		/
21	Grace D. Galabia	Senior Bookkeeper	Socorro		/
22	Rosefe Capistrano	Disbursing Officer	Socorro		/
23	Mica L. Lustiva	Disbursing Officer	Socorro		/
24	Glenda Longos	Senior Bookkeeper	Socorro		/
25	Maria Liza C. Llorente	Senior Bookkeeper	Del Carmen		/
26	Ivie L. Escobal	Senior Bookkeeper	Del Carmen		/
27	Genia Genese	Senior Bookkeeper	Del Carmen		/
28	Emma S. Dela Pena	Disbursing Officer	Del Carmen		/
29	Johnson Cagula	Disbursing Officer	Del Carmen		/
30	Gemma Tesado	Bookkeeper	Del Carmen		/
31	Je-Ann O. Sulapas	Senior Bookkeeper	Del Carmen		/
32	Ure B. Joaquin	Senior Bookkeeper	Gen Luna		/
33	Irene B. Arcular	Disbursing Officer	Gen Luna		/
34	Maricel S. Yamson	Disbursing Officer	Gen Luna		/
35	Lovely Limato	Senior Bookkeeper	Gen Luna		/
36	Mary Jane P. Gasulas	Senior Bookkeeper	Gen Luna		/
37	Menchie E. Degamon	Senior Bookkeeper	Gen Luna		/
38	Marchelli L. Solana	Disbursing Officer	Dapa		/
39	Bebelita C. Carballo	Senior Bookkeeper	Dapa		/
40	Jesselle S. Tesiorna	Senior Bookkeeper	Dapa		/
41	Angel Birth O. Degamon	Disbursing Officer	Dapa	/	
42	Fernando M. Porpayas	Senior Bookkeeper	Dapa	/	



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43	Gina D. Micayas	Disbursing Officer	Dapa		/
44	Norma F. Subayno	Senior Bookkeeper	Dapa		/
45	Marigold O. Castano	Senior Bookkeeper	Dapa		/
46	Clint Jones G. Libay	Admin Assist II	Division	/	
47	Cherel D. Estrella	Bookkeeper	Division		/
48	Fernadine A. Racho	Senior Bookkeeper	Division		/
49	Kheza Kisea Eroy	Senior Bookkeeper	Division		/
50	Ann Gladys Mae O. Gonzales	Senior Bookkeeper	Division		/
51	Ailene Grace P. Omas-as	Accounting Clerk	Division		/
52	Ellen S. Fernandez	Senior Bookkeeper	Division		/
53	Valentino Ernesto Castrence	Senior Bookkeeper	Division	/	
54	Maricel D. Malacura	Senior Bookkeeper	Division		/
55	Louela G. Villegas	Budget Officer	Division		/
56	Shalami Diadula	ADAS VI	Division		/
57	Genesis A. Arcular	Cashier	Division	/	
58	Reyelle E. Agatep	Records Officer	Division		/
59	Nathaniel Congreso Jr.	PDO II LR	Division	/	
60	Ferosana D. Tesiorna	SEPS-HRD	Division		/
61	Nina Mantua	COA	Division		/
62	Marlyn Gorillo	COA	Division		/
63	Maricris O. Sulapas	Accountant III	Division		/
64	Roel T. Diamante	ASDS	Division	/	
65	Manuel O. Caberte	SDS	Division	/	