



Republic of the Philippines
Department of Education
REGION IX, ZAMBOANGA PENINSULA
SCHOOLS DIVISION OF DAPITAN CITY

Office of the Schools Division
Superintendent

14 April 2026

DIVISION MEMORANDUM

No. 181, s. 2026

**PARTICIPATION IN THE COA COURSE ON “LAWS AND REGULATIONS ON
GOVERNMENT EXPENDITURES (LARGE)”**

To: Assistant Schools Division Superintendent
All Others Concerned
This Division

1. The Schools Division of Dapitan City in partnership with the Commission on Audit, Region IX will hold a COA Course entitled “*Laws and Regulations on Government Expenditures (LARGE)*” which will be conducted on May 4–7, 2026 within Dapitan City, Zamboanga del Norte.
2. The purpose of this training is to enhance the knowledge and competencies of school officials and personnel in the proper application of government accounting rules, auditing standards, and expenditure regulations, thereby ensuring transparency, accountability, and compliance in the utilization of public funds.
3. The training shall be participated in by the School Heads, Administrative Officers, Administrative Assistants, Disbursing Officers, Senior Bookkeepers, and Project Development Officers assigned in the schools (see attached file).
4. The training fee is Eight Thousand Pesos (₱8,000.00) per participant. This amount covers four days of intensive training, inclusive of venue, meals, honoraria for the Training Management Team (TMT), training kit, manual, and other necessary materials. The training fee and other participant-related expenses shall be charged to the school’s MOOE, subject to the usual accounting and auditing rules and regulations.
5. Payment shall be made through cash or a check drawn in the name of “**COA RO IX**”. The check may be brought and tendered on the day of the training.



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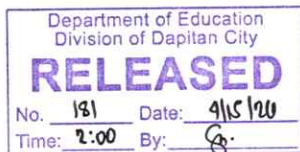




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6. The COA training agreement emphasizes that the list of participants is official and duly recorded in the records of COA. As the venue and catering arrangements have already been pre-booked, all listed participants are required to settle the full training fee. Absences will not exempt participants from payment obligations.
7. Participants may directly coordinate with Mrs. Olga P. Miranda, Accountant III, or with Ms. Chesca Vianca T. Elope, Administrative Assistant III for any clarifications or additional concerns.
8. This memorandum is issued for strict compliance.


JAY S. MONTEALTO, CESO VI
Schools Division Superintendent



LAWS AND REGULATIONS ON GOVERNMENT EXPENDITURES (LARGE)

LIST OF PARTICIPANTS

DATE OF SEMINAR : MAY 4-7, 2026)

NO.	NAME	POSITION/SG	ASSIGNMENT
1	JERRY JERUM B. GALOTA	SCHOOL PRINCIPAL I	BA-AO ELEMENTARY SCHOOL
2	MARY JEAN S. LACAY	HEAD TEACHER VI	BURGOS ELEMENTARY SCHOOL
3	ANISOL M. PATANGAN	HEAD TEACHER II	BARCELONA CENTRAL SCHOOL
4	RUFAR. ELUMBARING	SCHOOL PRINCIPAL IV	OYAN ELEMENTARY SCHOOL
5	GINA C. ELOPRE	HEAD TEACHER II	HILLTOP ELEMENTARY SCHOOL
6	OFELIA A. CABANLIT	SCHOOL PRINCIPAL I	ILAYA ELEMENTARY SCHOOL
7	LYNETTE B. ESPARCIA	SCHOOL PRINCIPAL I	MARIA URAY ELEMENTARY SCHOOL
8	MA. SHELVA L. CARPENTEROS	HEAD TEACHER II	DIWAAN ELEMENTARY SCHOOL
9	FELIX SOLATORIO	HEAD TEACHER III	YABU ELEMENTARY SCHOOL
10	RIZA A. PENASO	SCHOOL PRINCIPAL II	BARCELONA NHS
11	SALIDO, MARENELL CATIAN	ADMINISTRATIVE OFFICER II - 11	BAAO ELEMENTARY SCHOOL
12	AGEAS, LEANNE FAYE GUINCHOMA	ADMINISTRATIVE ASSISTANT II - 08	BARCELONA CENTRAL SCHOOL
13	BULAJAO, JEYREX MAQUILILING	ADMINISTRATIVE ASSISTANT III - 09	BARCELONA CENTRAL SCHOOL
14	CAERMARE, MECHE PACHO	ADMINISTRATIVE OFFICER II - 11	DIWAAN ELEMENTARY SCHOOL
15	GREGORIO, JENNIFER OBORDO	ADMINISTRATIVE OFFICER II - 11	HILLTOP ELEMENTARY SCHOOL
16	ORACION, EIRENE AMPARADO	ADMINISTRATIVE OFFICER II - 11	OYAN ELEMENTARY SCHOOL
17	BAEL, ANNA LEIZEL DAGPIN	ADMINISTRATIVE OFFICER II - 11	BARCELONA NATIONAL HIGH SCHOOL
18	JUN CARLO P. TINIO	HEAD TEACHER I	BACONG ELEMENTARY SCHOOL
19	MENVILLOU A. TINNAE	HEAD TEACHER III	BANBANAN ELEMENTARY SCHOOL
20	JUDYCEL L. ELUMBA	SCHOOL PRINCIPAL IV	CANLUCANI ELEMENTARY SCHOOL
21	LIEZL Y. OMBAY	HEAD TEACHER I	CARANG ELEMENTARY SCHOOL
22	JEZEBEL S. BOQUIDA	SCHOOL PRINCIPAL I	DARO ELEMENTARY SCHOOL
23	MIRASON S. OMILIG	HEAD TEACHER III	BAYLIMANGO CENTRAL SCHOOL

24	MERCEDITA B. OBNIMAGA	SCHOOL PRINCIPAL IV	KAUSWAGAN INTEGRATED SCHOOL **
25	KRISTINE B. PON	HEAD TEACHER I	SELINOG INTEGRATED SCHOOL **
26	GENELYN M. DABODABO	SCHOOL PRINCIPAL IV	TAGUILON ELEMENTARY SCHOOL
27	JANET O. CADANO	SCHOOL PRINCIPAL I	TAG-ULO ELEMENTARY SCHOOL
28	WENEY P. AMORES	SCHOOL PRINCIPAL II	BAYLIMANGO NHS
29	GENEVIEVE S. ADIONG	SCHOOL PRINCIPAL I	DAKAK NHS
30	MARILOU B. MONDING	SCHOOL PRINCIPAL I	ORO NHS
31	GLENN L. BETONGGA	HEAD TEACHER I	GUIMPULAN INTEGRATED SCHOOL
32	PARADIANG, MICHELLE CUENCA	ADMINISTRATIVE ASSISTANT II - 08	BAYLIMANGO NATIONAL HIGH SCHOOL
33	LAPUT, ROLEGEN DAGUINOTAS	ADMINISTRATIVE ASSISTANT II - 08	BAYLIMANGO CENTRAL SCHOOL
34	SUMAGANG, AARON JAMES MONA	ADMINISTRATIVE ASSISTANT II - 08	BAYLIMANGO NATIONAL HIGH SCHOOL
35	ACAYLAR, JEDYN BICOY	ADMINISTRATIVE ASSISTANT III - 09	BAYLIMANGO CENTRAL SCHOOL
36	MERCADO, REJINE INSONG	ADMINISTRATIVE ASSISTANT III - 09	BAYLIMANGO NATIONAL HIGH SCHOOL
37	NAONG, RACHELLE DEJARESCO	ADMINISTRATIVE ASSISTANT III - 09	BAYLIMANGO NATIONAL HIGH SCHOOL
38	ADRIATICO, WELGAE REGAÑON	ADMINISTRATIVE OFFICER II - 11	BAYLIMANGO CENTRAL SCHOOL
39	LADISTA, JENELYN IBANEZ	ADMINISTRATIVE OFFICER II - 11	BAYLIMANGO NATIONAL HIGH SCHOOL
40	ANDOS, JENROSE GALLEPOSO	ADMINISTRATIVE OFFICER II - 11	GUIMPULAN INTEGRATED SCHOOL
41	LAPODYE, ERLYN NARVAEZ	ADMINISTRATIVE OFFICER II - 11	KAUSWAGAN INTEGRATED SCHOOL
42	MOLIJON, JOHN MICHAEL MAGSAYO	ADMINISTRATIVE OFFICER II - 11	SELINOG INTEGRATED SCHOOL
43	TORRES, JENNICA ALEXIS B.	ADMINISTRATIVE ASSISTANT II - 08	DAKAK NATIONAL HIGH SCHOOL
44	ELUMBA, CLAIRE PAGE	ADMINISTRATIVE OFFICER II - 11	MASIDLAKON ELEMENTARY SCHOOL
45	LEGERA, DIVINE GRACE	ADMINISTRATIVE ASSISTANT III - 09	DAPITAN CITY DIVISION OFFICE
46	ALEX C. SAPUAN	HEAD TEACHER III	CAPUCAO ELEMENTARY SCHOOL
47	ANNA LEE A. SOLATORIO	SCHOOL PRINCIPAL I	DAPITAN CITY SPED CENTER
48	JOEL Q. RUIZ	HEAD TEACHER V	LAWAAN ELEMENTARY SCHOOL
49	MARIA RONEZA T. HAMOY	HEAD TEACHER III	MA. CRISTINA ELEMENTARY SCHOOL
50	LYRA L. BALLADARES	SCHOOL PRINCIPAL III	POLO ELEMENTARY SCHOOL
51	LEONIDO J. TABILON	SCHOOL PRINCIPAL IV	TALISAY INTEGRATED SCHOOL **
52	JR SIMED JOSEPH B. SAGUIN	SCHOOL PRINCIPAL III	DAPITAN CITY NHS
53	JUMUAD, MARIELLE CALASANG	ADMINISTRATIVE OFFICER II - 11	CAPUCAO ELEMENTARY SCHOOL
54	REDUBLADO, ROSALIE M.	ADMINISTRATIVE ASSISTANT II - 08	DAPITAN CITY NATIONAL HIGH SCHOOL
55	LAGUTAN, JUNE JULIA VELEZ	ADMINISTRATIVE ASSISTANT II - 08	DAPITAN CITY CENTRAL SCHOOL
56	PATANGAN, MARY ANTONETTE DINAPO	ADMINISTRATIVE ASSISTANT II - 08	DAPITAN CITY HIGH SCHOOL

57	REALIZA, ALMA RUDAS	ADMINISTRATIVE ASSISTANT III - 09	DAPITAN CITY CENTRAL SCHOOL
58	BUSTALIÑO, FLORENCIA AGALOT	DISBURSING OFFICER II - 08	DAPITAN CITY HIGH SCHOOL
59	MANGUBAT, ANNA PREEES ABORDO	PROJECT DEVELOPMENT OFFICER I - 11	DAPITAN CENTRAL, EXPERIMENTAL, OWAONES
60	MONTEALTO, JAIME	HEAD TEACHER IV	DAPITAN CITY NATIONAL HIGH SCHOOL
61	DAYMIEL, ERNALYN RUIZ	ADMINISTRATIVE OFFICER II - 11	POLO ELEMENTARY SCHOOL
62	CAGBABANUA, MELISSA BUSICO	ADMINISTRATIVE OFFICER II - 11	SINONOC ELEMENTARY SCHOOL
63	MARILOU S. CAGBABANUA	HEAD TEACHER IV	ASENIERO ELEMENTARY SCHOOL
64	GEMMALYN O. RUIZ	SCHOOL PRINCIPAL I	DAMPALAN ELEMENTARY SCHOOL
65	ELDIE D. ROBARO	SCHOOL PRINCIPAL I	MASIDLAKON ELEMENTARY SCHOOL
66	MARICEL T. GAGAN	HEAD TEACHER I	SAN FRANCISCO ELEMENTARY SCHOOL
67	JOCELYN E. ACORIN	SCHOOL PRINCIPAL IV	SAN NICOLAS ELEMENTARY SCHOOL
68	MACARIA A. MANUTA	HEAD TEACHER VI	SIGAYAN ELEMENTARY SCHOOL
69	JOFFREY B. MALANA	SCHOOL PRINCIPAL III	ASENIERO NHS
70	ANNA ENRILE C. ADRIAS	ASST. SCHOOL PRINCIPAL II	DAMPALAN SECONDARY SCHOOL
71	ALOHA LEAR	ASST. SCHOOL PRINCIPAL II	POTUNGAN NHS
72	GLENDA ACEDO	ASST. SCHOOL PRINCIPAL II	SIGAYAN SECONDARY SCHOOL
73	CABALLERO, DIMNA CARMELOTES	ADMINISTRATIVE OFFICER II - 11	ASENIERO ELEMENTARY SCHOOL
74	CAPATI, MAGNOLIA CALASANG	ADMINISTRATIVE OFFICER II - 11	ASENIERO NATIONAL HIGH SCHOOL
75	OSORIO, ZALENMAY DAJUELA	ADMINISTRATIVE OFFICER II - 11	DAMPALAN SECONDARY SCHOOL
76	ESTOLOGA, JANET CABATCHA	PROJECT DEVELOPMENT OFFICER I - 11	OPAO, DAMPALAN, MASIDLAKONES
77	JARALVE, ZARAH JAY ALVAR	ADMINISTRATIVE ASSISTANT II - 08	POTUNGAN NATIONAL HIGH SCHOOL
78	BANTILAN, CHOSETH DALMAN	ADMINISTRATIVE ASSISTANT II - 08	POTUNGAN CENTRAL SCHOOL
79	HONTORIA, JEFFERSON PRAHINOG	ADMINISTRATIVE ASSISTANT III - 09	POTUNGAN DISTRICT
80	CAYLALUAD, ALIENN DAGPIN	ADMINISTRATIVE OFFICER II - 11	POTUNGAN CENTRAL SCHOOL
81	MENDIOLA, CATHY SALOMON	DISBURSING OFFICER II - 08	POTUNGAN NATIONAL HIGH SCHOOL
82	CALUNSAG, MADELYN ARMODIA	SENIOR BOOKKEEPER - 09	POTUNGAN NATIONAL HIGH SCHOOL
83	DAGUINOTAS, RICHEL TUDARA	ADMINISTRATIVE OFFICER II - 11	SAN FRANCISCO ELEMENTARY SCHOOL
84	EGUIA, VERGIL SAYCON	PROJECT DEVELOPMENT OFFICER I - 11	SAN NICOLAS ES, SAN FRANCISCO, SIGAYAN ES
85	CALIBO, CHARLIE POBADORA	ADMINISTRATIVE OFFICER II - 11	SAN NICOLAS ELEMENTARY SCHOOL
86	PETRAS, MALYN ELUMBA	ADMINISTRATIVE OFFICER II - 11	DAKAK NATIONAL HIGH SCHOOL
87	DIAO, JOMARICH GOLD ONIÑEZA	ADMINISTRATIVE ASSISTANT II - 08	ASENIERO NHS
88	LIBERTY L. ENJAMBRE	HEAD TEACHER III	ALIGUAY INTEGRATED SCHOOL**
89	GLENDA B. PAGUIA	HEAD TEACHER II	ANTIPOLO ELEMENTARY SCHOOL

90	LOVE J. ABELO	SCHOOL PRINCIPAL II	LARAYAN ELEMENTARY SCHOOL
91	MARILYN C. SARABIA	HEAD TEACHER V	LIYANG ELEMENTARY SCHOOL
92	CAROLINE D. OSORIO	HEAD TEACHER II	OWAON ELEMENTARY SCHOOL
93	PACITA E. BALLADARES	SCHOOL PRINCIPAL I	SAN PEDRO INTEGRATED SCHOOL*
94	ELBERT A. PON	SCHOOL PRINCIPAL II	SAN VICENTE ELEMENTARY SCHOOL
95	ISAGANI M. RECAMARA	HEAD TEACHER III	SICAYAB ELEMENTARY SCHOOL
96	ERNA C. GASATAN	SCHOOL PRINCIPAL IV	SULANGON CENTRAL SCHOOL
97	ALLAN D. BENDAÑO	SCHOOL PRINCIPAL I	SULANGON NHS
98	VALDEZ, JEMARK PARAÑES	ADMINISTRATIVE ASSISTANT II - 08	SULANGON NATIONAL HIGH SCHOOL
99	RACHO, EDILBERTO RICABLANCA	ADMINISTRATIVE ASSISTANT II - 08	SULANGON CENTRAL SCHOOL
100	ARBULE, MYEN ALINGAL	DISBURSING OFFICER II - 08	SULANGON NATIONAL HIGH SCHOOL
101	ROJO, LEOPOLDO JR JUBAHIB	SENIOR BOOKKEEPER - 09	SULANGON NATIONAL HIGH SCHOOL
102	DIZON, CHERRY FALCONETE	ADMINISTRATIVE ASSISTANT II - 08	ILAYA NATIONAL HIGH SCHOOL
103	NARVAEZ, RUTCHELL QUIAMJOT	ADMINISTRATIVE ASSISTANT III - 09	ILAYA NATIONAL HIGH SCHOOL
104	BORBON, BEVERLY ANN ISIDRO	ADMINISTRATIVE ASSISTANT II - 08	ILAYA NATIONAL HIGH SCHOOL
105	MAGTUBA, RANIL LABISIG	ADMINISTRATIVE ASSISTANT II - 08	ILAYA NATIONAL HIGH SCHOOL
106	ELNAS, U BAIT-IT	ADMINISTRATIVE ASSISTANT II - 08	BARCELONA NATIONAL HIGH SCHOOL