



Republic of the Philippines
Department of Education
Region VI – Western Visayas
SCHOOLS DIVISION OF CAPIZ

August 4, 2026

DIVISION MEMORANDUM

No. 354 s. 2026

CAPACITY BUILDING ON SCHOOL MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) AND PROGRAM SUPPORT FUNDS (PSFs) MANAGEMENT FOR NEWLY HIRED SENIOR BOOKEEPERS ASSIGNED TO DIVISION ACCOUNTING OFFICE, DISTRICT OFFICES AND NON-IMPLEMENTING SCHOOLS

To: Assistant Schools Division Superintendent
OIC – Chief Education Supervisors, CID & SGOD
Public Schools District Supervisors
Heads of Public Elementary, Secondary (Non-IUs) and Integrated Schools
All Others Concerned

1. This Office through the Division Accounting Section, will conduct a **Capacity Building on School Maintenance and Other Operating Expenses (MOOE) and Program Support Funds (PSFs) Management for Newly Hired Senior Bookkeepers Assigned to Division Accounting Office, District Offices and Non-Implementing Schools** on **August 18 -19, 2026**. The venue will be announced later.
2. The activity aims to:
 - capacitate the participants on the procedural guidelines of managing School MOOE and PSFs pursuant to COA, DBM, DepED Joint Circular 2019-1;
 - orient the participants on the Checklist System of supporting documents for liquidation of downloaded School MOOE and PSFs; and
 - provide a forum to discuss and resolve school financial management issues and concerns.
3. The following are attached to this memorandum:
 - Enclosure No. 1 – List of Participants
 - Enclosure No. 2 – Program Management Team
 - Enclosure No. 3 – Program Matrix

Attendance is mandatory.



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4. A **registration fee of Two Thousand Six Hundred Pesos (Php 2,600.00)** shall be collected from each participant coming from Non-Implementing Schools to cover expenses for food and accommodation chargeable against downloaded School MOOE, along with their travel and incidental expenses. Meanwhile, expenses for the participants coming from the Division and District Office and the PMT involved in the activity shall be charged to Division MOOE. Both are subject to usual accounting and auditing rules and regulations.
5. This **Memorandum will serve as the Authority to Travel** of the participants as indicated in Enclosure 1.
6. A link for the post evaluation of the activity will be shared to the participants near the end of the activity and will be considered as a basis for issuance of the certificate of participation and appearance.
7. It is understood that in the conduct of this activity, there shall be no discrimination on the account of age, gender, civil status, disability, religion or similar factors, and personal circumstances that run counter to the principles of equal opportunity.
8. Immediate dissemination of and compliance with this Memorandum are desired.


ROEL F. BERMEJO
Schools Division Superintendent

Encl.: As stated
Reference: As stated
To be indicated in the Perpetual Index
under the following subject:

TRAININGS SEMINARS CAPACITY BUILDING



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Enclosure No. 1 – List of Participants

	Name	Position	Station
1.	Faith J. Manguardia	Administrative Assistant III (Senior Bookkeeper)	Division Office
2.	Nicole Ann Billanes	Administrative Assistant III (Senior Bookkeeper)	Division Office
3.	Felorda R. Aguilos	Administrative Assistant III (Senior Bookkeeper)	Division Office
4.	Hernanie V. Neron	Administrative Assistant III (Senior Bookkeeper)	Jamindan District
5.	Karen C. Vergabera	Administrative Assistant III (Senior Bookkeeper)	Mambusao East and West Districts
6.	Philina A. Olano	Administrative Assistant III (Senior Bookkeeper)	Ivisan and Sapien Districts
7.	Mark Joseph M. Mabaquiao	Administrative Assistant III (Senior Bookkeeper)	Panitan and Sigma Districts
8.	Angie B. Magarso	Administrative Assistant III (Senior Bookkeeper)	Maayon District
9.	Elyn B. Aringo	Administrative Assistant III (Senior Bookkeeper)	Cuartero and Dao Districts
10.	Richel G. Aboniawan	Administrative Assistant III (Senior Bookkeeper)	Pilar and President Roxas Districts
11.	Denver Male P. Alberto	Administrative Assistant III (Senior Bookkeeper)	Tapaz East District
12.	Manilyn C. Farillon	Administrative Assistant III (Senior Bookkeeper)	Tapaz Central School
13.	Ma. Nica D. Prevaldos	Administrative Assistant III (Senior Bookkeeper)	Cuartero Central School
14.	John Philip D. Bolanon	Administrative Assistant III (Senior Bookkeeper)	Dao Central School
15.	Angelie B. Asuncion	Administrative Assistant III (Senior Bookkeeper)	Jamindan Central School
16.	Welen H. Tabianan	Administrative Assistant III (Senior Bookkeeper)	Dumalag Central School
17.	Neshiel A. Rodel	Administrative Assistant III (Senior Bookkeeper)	Sigma Central School
18.	Jonavel Barrogo	Administrative Assistant III (Senior Bookkeeper)	Pontevedra Central School
19.	Mae Clezel B. Catalan	Administrative Assistant III (Senior Bookkeeper)	Pilar Central School
20.	Klein O. Abunas	Administrative Assistant III (Senior Bookkeeper)	Ishmael B. Orillos Farm School



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Enclosure No. 2 – Program Management Team

Roles	Persons Involved
Overall Program Lead	Roel F. Bermejo Schools Division Superintendent Luz U. Banson Assistant Schools Division Superintendent
Training Manager	Denmark L. Llanera Accountant III
Resource Persons	
Denmark L. Llanera Accountant III Keilah Abigail Fuentes Administrative Assistant III Jose Niño Mayo Administrative Assistant III Resyl D. Mirasol Administrative Assistant III Meah Trexie Celino Administrative Assistant III Ginalyn B. De la Cruz Administrative Assistant III	Ronald D. Dile Senior Education Program Specialist May B. Danieles Administrative Assistant III Antonio A. Core Jr. Administrative Assistant III Marinelle Doren Sereneo Administrative Assistant III Cerele A. Villagrancia Administrative Aide VI
Registration	Marjorie A. Bayhon Administrative Officer IV – Cash Mercy Azarcon Administrative Assistant II
Attendance	Resyl D. Mirasol Administrative Assistant III
Food, Venue and Documentation	Ginalyn de la Cruz Administrative Assistant III Marinelle Doren Sereneo Administrative Assistant III
Certificates	Keilah Abegail Fuentes Administrative Assistant III Meah Trexie Celino Administrative Assistant III
Technical and Sounds	Jose Niño Mayo Administrative Assistant III Antonio A. Core Jr. Administrative Assistant III
Program	May B. Danieles Administrative Assistant III Cory Rada Administrative Assistant III



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Enclosure No. 3 – Program Matrix

Day 1 - August 18, 2026

Time	Activities	Persons Involved
8:00 – 8:30	Arrival and Registration	Marjorie A. Bayhon Administrative Officer IV – Cash Resyl D. Mirasol Administrative Assistant III
8:31 – 8:45	Opening Preliminaries National Anthem / Opening Prayer DepED Quality Policy Statement Capiz Hymn	May B. Danieles Administrative Assistant III
8:46 – 9:00	Welcome Remarks/Words of Inspiration	Roel F. Bermejo Schools Division Superintendent
9:01 – 9:15	Energizer and Health Break	Ginalyn B. Dela Cruz Administrative Assistant III
9:16 – 9:45	Technical Session I Implementing Guidelines on the Release and Use of School MOOE and Other Funds	Denmark L. Llanera Accountant III
9:46 – 11:15	Technical Session 2 Eligible Expenses, Checklists, and Supporting Documents	Resyl D. Mirasol Administrative Assistant III
11:16 – 12:00	Technical Session 3 Guidelines for Travel Claims	Cerele A. Villagrancia Administrative Aide VI
12:01 – 1:00	Lunch Break	
1:01 – 1:15	Energizer	Ginalyn B. Dela Cruz Administrative Assistant III
1:16 – 1:45	Technical Session 4 Guidelines for Reimbursement	Keilah Abegail Fuentes Administrative Assistant III
1:46 – 2:46	Technical Session 5 Process Flow and Procurement	Ginalyn B. Dela Cruz Administrative Assistant III
2:46 – 3:00	Health Break	
3:01 – 4:00	Technical Session 6 Bank Reconciliation	Antonio A. Core Jr. Administrative Assistant III
4:01 – 4:30	Technical Session 7 Issuance of Check	May B. Danieles Administrative Assistant III
4:31 – 5:00	Open Forum, Reminders, and Ways Forward	Denmark L. Llanera Accountant III

Keilah Abegail Fuentes
Program Host



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Day 2 – August 19, 2026

Time	Activities	Persons Involved
8:00 – 8:15	Opening Preliminaries Nationalistic Song/Prayer	May B. Danieleles Administrative Assistant III
8:15 – 8:45	Management of Learning	District Based ADAS's
8:46 – 9:30	Technical Session 8 Withholding Taxes	Jose Niño Mayo Administrative Assistant III
9:31 – 9:45	Energizer and Health Break	Ginalyn B. Dela Cruz Administrative Assistant III
9:46 – 10:15	Technical Session 9 LR, CDR, and NORSA	Marinelle Doren Sereneo Administrative Assistant III
10:16 – 12:00	Technical Session 10 Monitoring and Evaluation (Tools, Approach and Best Practices)	Ronald D. Dile Senior Education Program Specialist
12:01 – 1:00	Lunch Break	
1:01 – 1:15	Energizer	Ginalyn B. Dela Cruz Administrative Assistant III
1:16 – 3:15	Technical Session 11 MOOE Web-Based System	Keilah Abegail Fuentes Administrative Assistant III Meah Trexie Celino Administrative Assistant III
3:16 – 3:30	Health Break	
3:31 – 4:30	Open Forum	Denmark L. Llanera Accountant III
4:31 – 5:00	Closing Program	

Cerelo A. Villagrancia
Program Host