



Republic of the Philippines  
**Department of Education**  
**REGION XI**  
**SCHOOLS DIVISION OF PANABO CITY**

NW - 09/25/2025

**Office of the Schools Division Superintendent**

**DIVISION MEMORANDUM**

OSDS-2025-0152

To : **BASILIO P. MANA-AY, JR., CESO VI**  
 Assistant Schools Division Superintendent  
**AILENE B. AÑONUEVO, PH.D.,**  
 Chief ES - Schools Governance and Operations Division  
**JANWARIO E. YAMOTA,**  
 Chief ES - Curriculum Implementation Division  
 Selected Junior High School and Elementary School Principals  
 Division Accountant  
 Accounting Section Personnel  
 All Others Concerned

**Subject: SCHOOL VISIT CUM TECHNICAL ASSISTANCE TO THE SELECTED JUNIOR HIGH SCHOOLS AND ELEMENTARY SCHOOLS**

Date: September 23, 2025

Please be informed that the Accounting Section will be providing technical assistance on the **preparation of bank reconciliation reports, liquidation of downloaded School Maintenance and Other Operating Expenses (MOOE) Funds and other financial reports** to the following elementary and junior high schools to wit:

<b>School</b>	<b>Time</b>	<b>Date</b>	<b>Principal</b>
Salvacion ES	8:30am – 10:30am	Sept. 24, 2025	Mylene Castillo
Kasilak NHS	10:45am – 12:00nn	Sept. 24, 2025	Chindy Bitoy
Malativas ES	1:00pm – 2:30pm	Sept. 24, 2025	Alfredo Ogue Jr.
Buenavista ES	2:45pm – 4:00pm	Sept. 24, 2025	Lovely Melencion
Cagangohan NHS	8:30am – 9:30am	Sept. 25, 2025	Rustico P. Hernandez Jr.
Manay NHS	8:30am – 11:00am	Sept. 29, 2025	Jayson B. Juen

Anent to this, School Principals are hereby advised to be in their respective schools during the school visit and set all relative documents for the preparation of liquidation report.

Travel expenses shall be charged against the Division MOOE Funds subject to the usual accounting and auditing rules and regulations.

For your strict compliance.

*For and in the absence of the Schools Division Superintendent:*

**JANWARIO E. YAMOTA**  
 Chief ES – Curriculum Implementation Division

**RELEASED**

**SEP 24 2025**