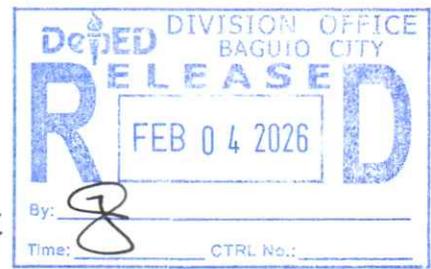




Republic of the Philippines
Department of Education
Cordillera Administrative Region
SCHOOLS DIVISION OF BAGUIO CITY



February 3, 2026

DIVISION MEMORANDUM

No. 093-2026

**CONDUCT OF ORIENTATION ON PROCEDURAL GUIDELINES ON THE
MANAGEMENT OF CASH ADVANCES FOR SCHOOL MAINTENANCE AND
OTHER OPERATING EXPENSES AND PROGRAM FUNDS OF NON-
IMPLEMENTING UNITS PURSUANT TO COA, DBM, AND DEPED JOINT
CIRCULAR NO. 2019-1 TO NEWLY DESIGNATED SCHOOL HEADS**

To: ALL Public Schools District Supervisors
Concerned Public School Heads

1. Please be informed of the conduct of Orientation on Procedural Guidelines on the Management of Cash Advances for School Maintenance and Other Operating Expenses and Program Funds of Non-Implementing Units Pursuant to COA, DBM, and DepEd Joint Circular No. 2019-1 on February 5, 2026 at the Baguio City SPED Center Conference Room, from 9AM to 12NN.
2. The orientation aims to provide adequate capacity-building to develop the skills and knowledge of newly designated School Heads in financial transactions especially on the preparation of liquidation reports
3. Attached is the list of participants for the orientation.
4. Immediate dissemination of this memorandum is desired.

SORAYA T. FACULO, PhD, CESO V
Schools Division Superintendent



Republic of the Philippines
Department of Education
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SCHOOLS DIVISION OF BAGUIO CITY

LIST OF PARTICIPANTS:

NAME	SCHOOL ASSIGNMENT
Joeferino M. Guinumtad	Mil-an National High School
Arlito C. Pecay	Sto. Tomas Elementary School
Dwight B. Milan	Happy Hallow National High School
Myline S. Esteban	Happy Hallow Elementary School
Samuel D. Lachica	Quirino Hill Elementary School