



Republic of the Philippines  
**Department of Education**  
REGION XI  
SCHOOLS DIVISION OF DAVAO DEL NORTE

Office of the Schools Division Superintendent

March 12, 2026

**DIVISION MEMORANDUM**

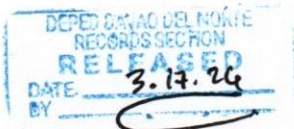
No. 0107 s. 2026

**RECONCILIATION OF NEGATIVE BALANCES FOR ACCOUNTS ON DUE FROM OPERATING EXPENSES (MOOE) AND ADVANCES TO SPECIAL DISBURSING OFFICER (SBFP)**

To: Chief Education Supervisor, Curriculum Implementation Division  
Chief Education Supervisor, School Governance and Operations Division  
Administrative Officer V- Administrative Services  
Public Elementary and Secondary School Heads  
All Others Concerned

1. Attached is the list of schools that have negative balances on cash advances 2025 re school MOOE and other funds (Enclosure 1), and School Based Feeding Program (SBFP) (Enclosure 2). School heads must determine the reason this occurred and make the required adjustments by preparing the appropriate Journal Entry Voucher (JEV) to reconcile the records. Submit the JEV along with the bank statement reflecting the remaining balance of ₱500.00 (initial deposit) before the first-quarter MOOE is downloaded.
2. This is also to remind all concerned that liquidation report for the First Quarter MOOE downloading will be submitted on or before **April 6, 2026**, together with the attached bank reconciliation report for March 2026.
2. Everyone is enjoined to continually support and recognize the value of equality and diversity in adherence to the Equal Opportunity Principle (EOP) of the organization.
3. For strict compliance.

**REBONFAMIL R. BAGUIO**  
Assistant Regional Director  
Concurrent, Officer-in-Charge  
Office of the Schools Division Superintendent



Encl.: As stated,  
Accntng/mlmq  
FN: memo reconciliation of negative balances  
for accounts on due from operating expenses  
(mooe) and advances to special disbursing  
officer (sbfp)



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Office of the Schools Division Superintendent  
 Enclosure 1 to D.M.

**List of Schools Who Have Negative Balances on Their Cash Advances  
 For The Year 2025 re School MOOE and Other Funds.**

<b>MOOE SUMMARY (NEGATIVE BALANCES)</b>			
<b>SCHOOL</b>	<b>DISTRICT</b>	<b>SCHOOL HEAD</b>	<b>AMOUNT</b>
1 Cabaywa ES	Asuncion	DAISY JANE C. ALINSUB	(5.00)
2 Cabaywa Upper ES	Asuncion	LIZA C. MONTEROSO	(814.14)
3 Camansa ES	Asuncion	RIC MICHAEL B. MORALES	(4,857.15)
4 Camoning ES	Asuncion	GRACE A. DESONIA	(2,657.78)
5 Canatan ES	Asuncion	ARNULFO P. PACANA	(0.01)
6 Katipunan ES	Asuncion	RESTITUTO A. DIGAL JR.	(2,060.59)
7 Magatos IS	Asuncion	FELIZA P. PLAYDA	(500.00)
8 Magatos IS-JHS	Asuncion	FELIZA P. PLAYDA	(193.66)
9 Magatos IS-SHS	Asuncion	FELIZA P. PLAYDA	(2.00)
10 New Loon ES	Asuncion	OPHELIA ROCA	(9,948.95)
11 New Santiago ES	Asuncion	ROSE ANNE A. PATAYON	(570.00)
12 Alejal ES	Carmen	ALBERTO V. ALVILLAR	(6,958.30)
13 Anibongan ES	Carmen	EMALINDA A. TERONA	(25,029.80)
14 Anibongan NHS-JHS	Carmen	OLIVER P. PONSADES	(7,580.76)
15 Carmen CES SPED CENTER	Carmen	ROCHELLE R. CAPON	(11.00)
16 Cebulano ES	Carmen	RIZALINA L. ARCENA	(3,661.92)
17 Magsaysay ES	Carmen	NOEL D. APOSTOL	(169.00)
18 Pinta Sabarat ES	Carmen	JULIET B. ALBARICO	(0.01)
19 Salvacion ES	Carmen	LEOMAR C. DORIAS	(2,812.69)
20 San Isidro ES	Carmen	NARISA G. BARADIA	(5,224.40)
21 Sto. Nino ES	Carmen	MARITES D. FERNANDEZ	(4,616.49)
22 Tibulao ES	Carmen	EMILY M. WYLIE	(2,089.72)
23 Cabayanan ES	Dujali	RUTH M. VENUS	(25.06)
24 Dapecol ES	Dujali	EVELYN G. YBANEZ	(40.04)
25 New Casay IS- JHS	Dujali	CECILE ANN L. PAMPLONA	(1,847.45)
26 Tanglaw 3A ES	Dujali	RUTCHELYN B. MUGA	(2.01)
27 Tanglaw NHS-SHS	Dujali	JOCELYN J. JAROMAHUM	(993.20)
28 Dugayan ES	Langilan	RHIZA MAY E. ALILAYA	(145.40)
29 Kapogi ES	Langilan	JHORBEN DAVE T. GENOVIA	(1,761.42)
30 Kim-isog ES	Langilan	SURIEL R. BUTIHEN	(4,302.16)



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31	Luno-Luno PS	Langilan	RHACIEL M. PABLO	(108.89)
32	Domingo B. Hain ES	Kapalong East	CHARY C. COMAR	(910.40)
33	Mabantao NHS-JHS	Kapalong East	MARTIN C. MANERA	(20,437.92)
34	New Boholano ES	Kapalong East	LARRY A. UCOL	(12,723.66)
35	Rogelio P. Macadangdang	Kapalong East	EFREN V. JABINES	(2,660.00)
36	Sua-on ES	Kapalong East	DIOVENEL Q. POLESTICO	(20.11)
37	Doña C. Soriano ES	Kapalong West	ALMA A. CONSECINO	(1,567.86)
38	Gabuyan NHS- Junior High School	Kapalong West	MA. MARILYN C. NINIEL	(0.75)
39	Mangulibas ES	Kapalong West	JOE ART R. CERVERA	(3,956.87)
40	Pedro G. Colita Sr. ES	Kapalong West	AGUSTIN R. TAMAYO JR.	(0.01)
41	Carcor ES	New Corella	JUDITH Q. ASENJO	(0.01)
42	Dasing ES	New Corella	FE R. TORREFRANCA	(0.80)
43	Lataban ES	New Corella	ULYSIS P. VITO	(0.01)
44	Limbaan NHS-JUNIOR	New Corella	RONYR B. RAMOS	(2,901.66)
45	Limbaan NHS-SENIOR	New Corella	RONYR B. RAMOS	(2,031.47)
46	Macgum IS	New Corella	URBANO Q. JUMAMIL	(1,974.34)
47	Manguangan IS	New Corella	GLEND J. BUCTUANON	(66.56)
48	Manguangan IS- JHS	New Corella	GLEND J. BUCTUANON	(1,872.22)
49	Sta. Fe NHS- SENIOR	New Corella	TOMOTEO T. CAPADNGAN	(38.07)
50	Datu Balong ES	San Isidro	JO-AN A. CASTRO	(454.89)
51	Igangon IS	San Isidro	RICHARD L. CIA	(5,398.09)
52	Igangon IS- JUNIOR	San Isidro	RICHARD L. CIA	(3.30)
53	Linao NHS- JHS	San Isidro	CARLITO G. MALIGRO	(578.44)
54	Linao NHS- SHS	San Isidro	CARLITO G. MALIGRO	(12,805.11)
55	Sabangan ES	San Isidro	NIMFA G. ALFAR	(32,591.96)
56	Balisong ES	Sto. Tomas East	WENDELL M. MAGLENTE	(600.00)
57	Jesus Lumain ES	Sto. Tomas East	ELDEN A. DERUTAS	(20,844.50)
58	Kinamayan IS- SHS	Sto. Tomas East	CANDELARIA A. BRUCAL	(0.01)
59	La Libertad ES	Sto. Tomas East	JULIE JR. M. FAMISARAN	(500.00)
60	Salvacion NHS-SHS	Sto. Tomas East	RAMIL M. TORSINO	(1,004.09)



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61	Maguintalunan ES	Sto. Tomas West	VICKY RUTH P. COSTELO	(3,562.29)
62	Tulalian Elementary	Sto. Tomas West	ELIZABETH S. DIESCA	(3,429.64)
63	Banaog ES	Talaingod	RODEL E. FERNANDEZ	(16,034.85)
64	Cabadiangan IS	Talaingod	ZENAIDA C. AGALAO	(15,402.17)
65	Cabadiangan IS- JHS	Talaingod	ZENAIDA C. AGALAO	(3,612.81)
66	Dagohoy ES	Talaingod	ELSIE P. LUCINO	(6,021.04)
67	Ibuyag Lamburan ES	Talaingod	ROWELL B. FLORES	(6,827.31)
68	Kamingawan ES	Talaingod	GERIMY A. GORNES	(352.11)
69	KM. 31 PS	Talaingod	JESSIE O. FORTUNA	(8,169.56)
70	Malapanit PS	Talaingod	MARJORIE O. ABELLA	(940.24)
71	Naseco IS	Talaingod	GERIC BRYLE B. LASCUÑA	(2,037.50)
72	Natulinan NHS-JHS	Talaingod	HERRICK O. AGUSTIN	(18,489.60)
73	Pongpong ES	Talaingod	CORNELIO F. BANGOY	(1,275.17)
74	Sambolungan ES	Talaingod	LEOPOLDO JR. A. ROBLES	(0.01)
75	Tibi-Tibi ES	Talaingod	AMIE GLEE P. DUCLAYAN	(2,575.04)
76	DDN Sports Academy- JHS	Asuncion	ARIES A. GAMINO	(0.20)
77	Dujali NHS	Dujali	LOURDES ALVAREZ	(0.01)
78	Kimamon NHS	Sto. Tomas East	LEOMAR A. LIBOON	(2,416.72)
79	LORELYN BUYO	Carmen	RAPID MATHEMATICS	(2.01)
80	Sto. Niño NHS	Talaingod	RHODA ROSETE	(12,094.92)
	<b>TOTAL</b>			<b>(318,175.31)</b>





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**List of Schools Who Have Negative Balances on Their Cash Advances  
For The Year 2025 re School Based Feeding Program (SBFP)**

<b>SBFP SUMMARY (NEGATIVE BALANCES)</b>				
	<b>SCHOOL</b>	<b>DISTRICT</b>	<b>SCHOOL HEAD</b>	<b>AMOUNT</b>
1	Alejal ES	Carmen	ALBERTO V. ALVILLAR	(2,464.69)
2	Dugayan ES	Langilan	RHIZA MAY E. ALILAYA	(122.17)
3	San Jose ES	New Corella	MARRY ANN AGONIA	(327.41)
4	Igangon IS- Elem	San Isidro	RICHARD L. CIA	(139.32)
5	La Libertad ES	Sto. Tomas East	JULIE JR. M. FAMISARAN	(0.01)
6	Naseco IS- Elem	Talaingod	GERIC BRYLE B. LASCUÑA	(2,596.20)
7	Paiton IS- Elem	Talaingod	ERLYN P. MALDO	(1,671.04)
8	Pongpong ES	Talaingod	CORNELIO F. BANGOY	(162.80)
	<b>TOTAL</b>			<b>(7,483.64)</b>



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