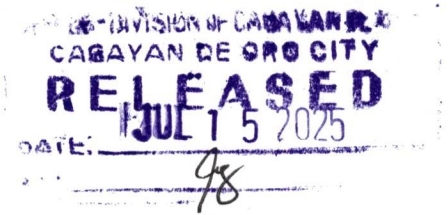




Republic of the Philippines  
Department of Education  
REGION X

DIVISION OF CAGAYAN DE ORO CITY



Office of the Schools Division Superintendent

15 July 2005

DIVISION MEMORANDUM

No. 561 s.2025

**RESOURCE SPEAKER FOR THE ORIENTATION AND WORKSHOP-SEMINAR ON  
THE SCHOOL MOOE WEB-BASED MANAGEMENT SYSTEM**

TO: ARNEL A. CALUBAG, Accountant III  
This Division

1. In line with the commitment of the **Department of Education** to enhance transparency and efficiency in the management of school funds, the Schools Division of Iligan City will be conducting an **Orientation and Workshop-Seminar on the School MOOE Web-Based Management System on July 23-25, 2025**, at **De Luxe Hotel, Cogon, Cagayan de Oro City**.
2. You are hereby directed to attend and serve as **RESOURCE SPEAKER** during this important activity. Your expertise and direct involvement in the development and implementation of the said system are deemed essential in guiding **school heads, bookkeepers, and disbursing officers** through its practical application. Your contribution significantly support the alignment of financial management practices with the objectives of the web-based platform.
3. Your attendance and active participation in this activity is highly appreciated.
4. For your information and compliance.

**ROY ANGELO E. GAZO**  
Schools Division Superintendent

Encl.: As stated  
Reference: None  
To be indicated in the Perpetual Index  
DM-010-OSDS-FIN-ACCTG-(JBD))



Address: Fr. William F. Masterson Ave., Upper Balulang, Cagayan de Oro City  
Telephone: (088) 855-0044, (088) 855-0047, (088) 328-2142  
Email Address: [cagayandeoro.city@depd.gov.ph](mailto:cagayandeoro.city@depd.gov.ph)  
Website: <https://depdcdo.net/>

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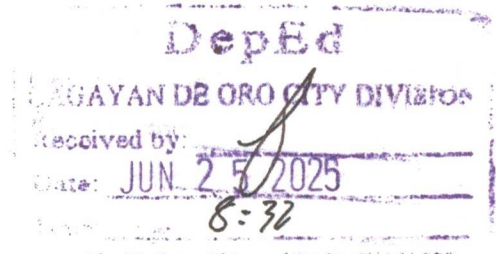
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Republic of the Philippines  
**Department of Education**  
REGION X- NORTHERN MINDANAO  
SCHOOLS DIVISION OF ILIGAN CITY

June 19, 2025

**ROY ANGELO E. GAZO**  
Schools Division Superintendent  
Department of Education  
Cagayan de Oro City Division  
F. Masterson Ave., Upper Balulang  
Cagayan de Oro City



**THRU: ARNEL C. CALUBAG, CPA**  
Accountant III

Dear Sir,

Greetings!

In line with our commitment to enhance transparency and efficiency in the management of school funds, we will be conducting an **Orientation and Workshop-Seminar on the School MOOE Web-Based Management System on July 23-25, 2025, at De Luxe Hotel, Cogon, Cagayan de Oro City.**

In this regard, we are respectfully requesting your good office to allow Mr. ARNEL C. CALUBAG, CPA to be our *Resource Speaker* during this important event. His expertise and direct involvement in the development and implementation of the system would be invaluable to our school heads, school bookkeepers and disbursing officers who will greatly benefit from his insights and practical guidance.

We are confident that his presence will greatly contribute to the success of this training, especially in aligning our practices with the objective of the web-based platform.

We look forward to your favorable response and hope you can share your time and expertise with us for this important endeavor.

Thank you very much for your usual support and commitment to enhancing the competencies of our personnel.

Sincerely,

**JONATHAN S. DELA PEÑA, CESO V**  
Schools Division Superintendent