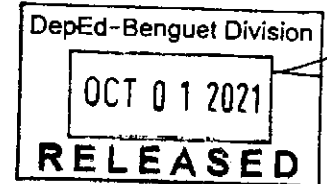




Republic of the Philippines
Department of Education
Cordillera Administrative Region
Schools Division of Benguet

DIVISION MEMORANDUM
NO. 386, s. 2021

TO: Administrative Assistants II (Non-IUs – Finance)
Administrative Assistants III (Non-IUs- Finance)
School Heads (Non-IUs)
All Others Concerned



DATE: September 30, 2021

SUBJECT: RE-CLUSTERING OF NON-IMPLEMENTING UNITS (Non-IUs) HANDLED BY FINANCE PERSONNEL AND RE ASSIGNMENT OF MOBILE/SCHOOL BOOKKEEPERS

Consistent with Regional Memorandum No. 225, s. 2015 and DepEd Memorandum dated March 31, 2014 on the filling up of Financial Staff Positions and to reiterate the job descriptions of Administrative Assistants II and III assigned to DepEd Non-Implementing Units (Non-IUs), the following guidelines are hereby adopted;

1. Mobile/School Bookkeepers will be assigned to a cluster of elementary and secondary schools (Non-IUs) and shall in accordance with planned schedule, report/provide technical assistance to every school assignment at least once a month. They shall directly report to the School Head of their assigned official station. However, consistent with SDO Memo No. 290 s. 2021, the rater will be the Division Accountant.
2. District Bookkeepers will be assigned a cluster of districts and shall in accordance with planned schedule, provide technical assistance to every Mobile Bookkeeper at least once a month. These district bookkeepers shall be directly under the supervision of the Division Accountant.
3. Mobile/School Bookkeepers shall be entitled to reimbursement of travelling expenses in accordance with budgeting, accounting and auditing rules and regulations, chargeable against School MOOE for Mobile Bookkeepers and Division MOOE for District Bookkeepers.
4. Mobile/School Bookkeepers shall coordinate with each other for the smooth transition/turn-over of reports.
5. This Memo supersedes SDO Memo No. 421 s. 2019 and shall take effect immediately upon issuance.
6. **Enclosure No. 1** refers to the Job Descriptions of Mobile Bookkeepers.
7. **Enclosure No. 2** refers to the Job Descriptions of District Bookkeepers.
8. **Enclosure No. 3** refers to the district/school assignments and official stations of the ADAS II and ADAS III.

For the information, guidance and compliance of all concerned.

GLORIA B. BUYA-AO
Schools Division Superintendent



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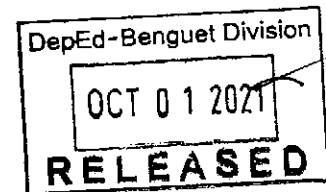


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Enclosure No. 1

JOB DESCRIPTION

MOBILE/SCHOOL BOOKKEEPERS

1. Provide financial management support such as:
 - 1.1 Assists school heads in the preparation of Work and Financial Plan (WFP) for School MOOE, SBFP and other program funds, Monthly School Operating Budget (SOB), Annual Procurement Plan (APP), APP-CSE and Project Procurement Management Plan (PPMP);
 - 1.2 Assist school heads in the processing of changes of signatory (if any) in the bank account of the schools;
 - 1.3 Checks SOB against WFP and ensure that the amount of cash advance each school is requesting is in agreement with the estimated amount of each program and period within which they are intended to be implemented.
 - 1.4 Prepare checks and Disbursement Vouchers for payments for assigned schools. Ensure that DVs have complete attachments and requirements per DepEd Orders and COA rules and regulations.
 - 1.5 Prepares BIR Forms 2306 for taxes withheld and submits Monthly Alpha List (MAP) to District Bookkeeper on or before the 28th of every month;
 - 1.6 Monitors the purchases and issuances of school supplies, maintains Index of Payment (IP) and Supplies Ledger Cards (to be reconciled regularly with Stock Cards maintained by the designated school's Supply Officer) of assigned schools;
 - 1.7 Assists in the preparation of monthly Check Disbursement Journal (CKDJ) or monthly Cash Disbursement Journal (CDJ) together with the Liquidation Reports (LR) and Journal Entry Voucher (JEV) of all cash advances made to all the cluster schools and submits on or before the last working day of the month to the District Bookkeeper.
 - 1.8 Updates school heads on the Status of School Fund Utilization and Balances;
 - 1.9 Prepares monthly Bank Reconciliation Statement of the assigned schools.
 - 1.10 Maintains subsidiary ledgers of school MOOE and other programs funds and reconciles fund balances and with the District Bookkeepers on a monthly basis.
 - 1.11 Reports issues and concerns on fund utilization of assigned schools;
 - 1.12 Perform other related jobs that may be deemed necessary in expediting the services being delivered by the finance unit to all the clientele.
2. Provide administrative support such as:
 - 2.1 Assist School Heads in the application for Fidelity Bond;
 - 2.2 Ensure that MOOE Liquidations are posted on the Transparency Board of the schools.
 - 2.3 Perform administrative functions to assist the school heads of assigned schools;
 - 2.4 Perform other functions assigned by the Schools Division Superintendent.



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In cases wherein the Mobile/School Bookkeeper is on quarantine, maternity leave or any other form of leaves which may take more two (2) weeks and/or the position becomes vacant; the schools handled by the said mobile/school bookkeeper shall be temporarily handled by the other bookkeepers within the district in coordination with the District Bookkeeper and the Division Accountant.

Note that the primary functions of the ADAS III and ADAS II will be for finance to ensure the downloading of funds for school MOOE and other programs is in accordance with the work and financial plan. Hence, they will perform related jobs only after the financial services to the schools have been ensured and done completely.



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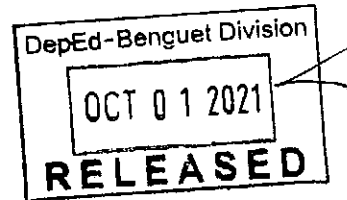
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Enclosure No. 2



JOB DESCRIPTION

DISTRICT BOOKKEEPERS

1. Provide financial management support such as:
 - 1.1 Prepares Disbursements Voucher for the release of School MOOE and other program funds and communicate downloaded funds to accountable officers;
 - 1.2 Ensure that accountable officers are properly bonded;
 - 1.3 Checks Liquidation Reports submitted as to accuracy and completeness of supporting documents and post Journal Entry Vouchers (JEV) thru the Enhanced Financial Reporting System (eFRS);
 - 1.4 Maintains subsidiary ledgers of school MOOE and other programs funds and reconciles fund balances and with the Budget Office;
 - 1.5 Prepare and submit monthly Report on the Status of MOOE Downloading, Liquidation and Balances, Quarterly Status and Ageing of Cash Advances and other reports;
 - 1.6 Consolidates Monthly Alpha List (MAP) submitted by the Mobile Bookkeepers and ensure that taxes withheld are remitted thru the Electronic Filing Payment System (eFPS);
 - 1.7 Checks submission of monthly Bank Reconciliation and counterchecks the accuracy of the Bank Reconciliation Statement;
 - 1.8 Transmits approved Liquidation Reports to the COA office;
 - 1.9 Prepare and issue Notice of Unliquidated Cash Advances and Demand Letters to accountable officers;
 - 1.10 Assist in the implementation of Audit Observation Memoranda (AOMs);
 - 1.11 Reports issues and concerns disbursement and liquidation of school funds;
 - 1.12 Perform other finance related tasks and other functions assigned by the Schools Division Superintendent.



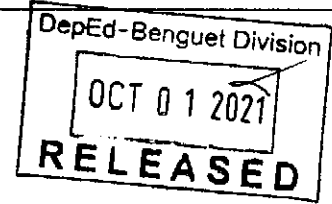
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Enclosure No. 3

**DISTRICT/SCHOOL ASSIGNMENTS AND OFFICIAL STATIONS OF MOBILE
 BOOKEEPERS AND DISTRICT BOOKKEEPERS**

DISTRICT BOOKKEEPERS

- Schools Division Office (*Official Station*)

Catalina A. Lomasok <i>Administrative Assistant III</i>	Buguias District Itogon I District Itogon II District
Juvy K. Langpawen <i>Administrative Assistant III</i>	La Trinidad District Sablan District Tublay District
Febra P. Canuto <i>Administrative Assistant III</i>	Bokod District Kabayan District Tuba District
Julie Ann B. Soriano <i>Administrative Assistant III</i>	Bakun District
Harruel Bryse M. Cawas <i>Administrative Assistant II</i>	Atok District
Jaro Rosal <i>Administrative Officer II</i>	Mankayan District Kapangan District Kibungan District

MOBILE/SCHOOL BOOKKEEPERS

ATOK DSITRICT	
Vacant Position (7 schools) <i>Administrative Assistant II</i>	Celo Haight ES (<i>Official Station</i>) Beckes Pol-oc PS Bosleng ES Calasipan ES Rufino Alawas ES Oyusan PS Pasdong ES
Gretchen Simeon (8 schools) <i>Administrative Assistant III</i>	Camp 30 ES (<i>Official Station</i>) Filomena P. Cating ES Naguey ES Sabdjat PS Topdac ES Ja'pa ES Englandad ES Bonglo ES



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Larian Sagayo (7 schools) Administrative Assistant II	Cagui-ing ES (<i>Official Station</i>) Adoyunan ES Bilis ES Boneng Integrated School Busoc PS Dalmacio Miguel PS Mauro P. Laruan ES
Delailah Tawa (2 schools) Administrative Assistant II- Senior High	Camp 30 NHS (<i>Official Station</i>) Balansi Arenos ES
BAKUN DISTRICT	
Deshel Wayan (7 schools) Administrative Assistant III	Ampusongan NHS (<i>Official Station</i>) Labinio Mariano ES Yugo Bantaes ES Cabutotan ES Tanas ES Labinio Acquisio ES Tingbaoen Galisen ES
Kezel Joy Pulquiso (7 schools) Administrative Assistant III	Palidan ES (<i>Official Station</i>) Cocopit ES Guing-oy ES Ketagan Cabatan ES Masalin PS Talbino ES Bakun CS
Leonida Del-amen (6 schools) Administrative Assistant II	Kayapa ES (<i>Official Station</i>) Kayapa National High School Bulisay ES Cadsi Amoy ES-Main Cadsi Amoy ES-Poway Annex Nagawa ES
Leona Laita (6 schools) Administrative Assistant II	Ampusongan ES (<i>Official Station</i>) Bagtangan ES Batanes PS Tap-ayao Abiyang ES Bakun NHS-Main Legab ES
Lynn Ann Cabatan (7 schools) Administrative Assistant III	Sinacbat ES (<i>Official Station</i>) Alicay Segundo ES Bagu ES Dio-alan ES Barbarit PS Lamew ES Sinacbat NHS



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BOKOD DISTRICT	
Avelina Pepoa (8 schools) <i>Administrative Assistant III</i>	Daklan ES (<i>Official Station</i>) Ambuklao ES Adonot ES Alfredo L. Chanao ES Wakal ES Bawempeta ES Nawal Integrated School Banao ES
Mark Christian Mackay (8 schools) <i>Administrative Assistant III</i>	Bokod CS (<i>Official Station</i>) Bantas Sounding ES Bulo ES Ambayec ES Pilpiok ES Galsa ES Akbot-Alicnas ES Karao ES
Gemma Basatan (8 schools) <i>Administrative Assistant III</i>	Bila ES Line 10 PS Palansa ES Alberto Cuilan MS Karao Tribe ES Pidile ES Ekip ES Naswak ES
Juliet Casemero (7 schools) <i>Administrative Assistant II</i>	Ambangeg ES (<i>Official Station</i>) Camanggaan ES Liboong ES Tikey ES Poodan ES Bakian Guiniawan ES Bunagan ES
Jenethz De Los Santos (7 schools) <i>Administrative Assistant II</i>	Bangao ES (<i>Official Station</i>) Kiweng ES Bangen ES Bisal ES Kawal ES Otbong ES Celo Doni PS
Freddie Cuidno <i>Administrative Assistant II- Senior High</i>	Daklan NHS
Ermelinda Pablo <i>Administrative Assistant II- Senior High</i>	Ambuklao NHS
BUGUIAS DISTRICT	
Vacant Position (7 schools) <i>Administrative Assistant III</i>	Bekes ES Sagandoy ES Bayoyo-Lukingan Awal ES Saclalan-Sagandoy ES Laduan ES Lengaoan-Waking Integrated School Tonglo-Carino ES



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Vacant Position (2 schools) <i>Administrative Assistant II- Senior High</i>	Sinipsip NHS- Natubleng Ext. (<i>Official Station</i>) Natubleng ES
Rose Marie Payangdo (5 schools) <i>Administrative Assistant III</i>	Sinipsip NHS (<i>Official Station</i>) Amgaleyguey ES Sinipsip ES Cabuguisan Kigangan ES Nabalicong Saltin ES
Bernadith A. Sabo (6 schools) <i>Administrative Assistant II</i>	Abatan ES (<i>Official Station</i>) Calamagan ES Cotcot-Talabis ES Lam-ayan IS Tindo-Bosania ES Tin-apan ES
Esther Douglas (2 schools) <i>Administrative Assistant II- Senior High</i>	Catlubong NHS (<i>Official Station</i>) Bot-oan ES
Marylou Magsiano (2 schools) <i>Administrative Assistant II- Senior High</i>	Bangao NHS (<i>Official Station</i>) Bangao-Moreno ES
Gretchen Lepi (6 schools) <i>Administrative Assistant II</i>	Loo ES (<i>Official Station</i>) Bano-oy ES Orlani-Telitel ES Pugo-James Mocate ES Taba-ao- Marcos ES Bad-ayan ES
Manilyn O. Laoyan (9 schools) <i>Administrative Assistant III</i>	Buyacaoan ES (<i>Official Station</i>) Alapang ES Ambanglo ES Amlimay ES Bacasen-Wakit ES Bangsalan-Daganos PS Guioeng ES Kimpit ES Pan-ayaoan ES
Rhea Dianne Damilo (8 schools) <i>Administrative Assistant III</i>	Naytokyab ES (<i>Official Station</i>) Buguias CS Catlubong-Adiston ES Cayapas IS Deccan ES Enggay-Willie Bay-an ES Paing ES Pasbol-Belino ES
ITOGON I DISTRICT	
Carmel Siong (6 schools) <i>Administrative Assistant III</i>	Jose F. Opiles ES (<i>Official Station</i>) Luneta ES Liang PS Saybuan ES Lusod CS Domolpos CS



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Vacant Position (5 schools) <i>Administrative Assistant II</i>	Gumatdang Integrated School Ucab ES Gold Creek ES Midas Esc cc Botic ES
Joan Padopad (6 schools) <i>Administrative Assistant III</i>	Tuding ES (<i>Official Station</i>) Baguio Gold ES Labilab ES Maximino Lopes ES Tocmo ES Pacalso ES
Crizalyn Mae S. Asiong (2 schools) <i>Administrative Assistant II- Senior High</i>	Loacan NHS (<i>Official Station</i>) Loacan ES
Jermilyn Sab-it (2 schools) <i>Administrative Assistant II- Senior High</i>	Binga NHS (<i>Official Station</i>) Binga ES
Charish Waclin (2 schools) <i>Administrative Assistant II- Senior High</i>	Fianza Mem. NHS (<i>Official Station</i>) Tinongdan ES
ITOGON II DISTRICT	
Vivian Kidange (7 schools) <i>Administrative Assistant III</i>	Tabu ES (<i>Official Station</i>) Itogon CS Lawiguen ES Oling ES Sayo PS Solomon Solano ES Laurencio Fianza Mem. NHS-Bantic Annex
Dyesebel Mocyat (6 schools) <i>Administrative Assistant III</i>	Ampucao ES (<i>Official Station</i>) Banget ES Lab-ang CS Manganese Integrated School Alejandro L. Altiga Sr. ES Tapsan ES
Glenda Domegay (6 schools) <i>Administrative Assistant III</i>	Virac ES (<i>Official Station</i>) Acupan ES Balatoc ES Dalicno ES Daynet ES Goldfield ES
Joana Bayeng (2 schools) <i>Administrative Assistant II- Senior High</i>	Laurencio Fianza NHS (<i>Official Station</i>) Fianza ES
Marites B. Olanos <i>Administrative Assistant II- Senior High</i>	Ampucao National High School

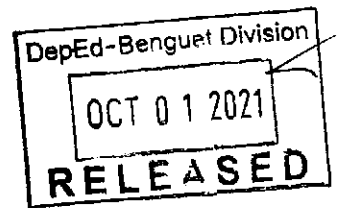


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KABAYAN DISTRICT	
Ewald Agustin (8 schools) <i>Administrative Assistant III</i>	Kabayan CS (<i>Official Station</i>) Bashoy ES Awing ES Batan ES Asokong Pacso ES- Annex Lusod ES Chapides ES Tamang ES
Narcisa Diaus (7 schools) <i>Administrative Assistant III</i>	Kabayan Barrio ES (<i>Official Station</i>) Asokong Pacso ES-Main Bio B. Modol ES Ballay Integrated School Tinaleb ES Tawangan ES Tawangan Lusod NHS
Heidi Alvarez (8 schools) <i>Administrative Assistant III</i>	Adaoay ES (<i>Official Station</i>) Adaoay NHS-Main Anchukey ES Duacan PS Lebeng ES Eddet ES Mt. Pulag ES Mongoto ES
Vacant Position <i>Administrative Assistant II- Senior High</i>	Abucot Integrated School
KAPANGAN DISTRICT	
Armacita Honorio (8 schools) <i>Administrative Assistant III</i>	Sagubo ES (<i>Official Station</i>) Arrpongot ES Gadang ES Liblibeng ES Lao-angan BS Pudong ES Tadayan BS Toplac BS
Jamilla Morris (7 schools) <i>Administrative Assistant III</i>	Kapangan CS (<i>Official Station</i>) Balakbak ES Beleng Belis Tawang BS Boklaoan BS Cayapes ES Paykek ES
Jigie Basilio (7 schools) <i>Administrative Assistant II</i>	Lomon ES (<i>Official Station</i>) Longboy ES Datakan IS Cuba BS Pakawan BS Pongayan BS Ubod BS



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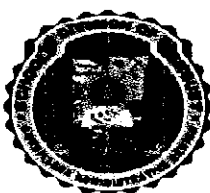




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Jenalyn Cura <i>Administrative Assistant II- Senior High</i>	Kapangan CNHS
Ellyn Begawen <i>Administrative Assistant II- Senior High</i>	Kapangan NHS
Jonna Owao <i>Administrative Assistant II- Senior High</i>	Taba-ao Integrated School
KIBUNGAN DISTRICT	
Hazel Kitongan (9 schools) <i>Administrative Assistant III</i>	Saddle ES (<i>Official Station</i>) Badeo Bo. Sch. Bekes Elementary School Lanipew Bo. Sch. Mocgao Integrated School Tableo Barrio School Ewa-Bokes Elementary School Enrique Jose ES Tonguey-Nalusbo BS
Jonalyn Gapad (7 schools) <i>Administrative Assistant III</i>	Kibungan CS (<i>Official Station</i>) Legleg Bo. Sch. Palina ES Polis Barrio School Es-Esa Soblino Alodos ES Tabbac Bo. School Tacadang Integrated School
Shania Atiwen (8 schools) <i>Administrative Assistant III</i>	Sagpat ES (<i>Official Station</i>) Batangan Elementary School Lubo Integrated School Gasal Barrio School Pakpakitan Elementary School Les-eng Primary School Napsong Bo. Sch. Sapdaan Primary School
Joan S. Tungpalan (2 schools) <i>Administrative Assistant II- Senior High</i>	Madaymen NHS (<i>Official Station</i>) Camilo Lucaben ES
LA TRINIDAD DISTRICT	
Elsa Baglao (6 schools) <i>Administrative Assistant III</i>	La Trinidad CS (<i>Official Station</i>) Bahong ES Don Pulas ES Pagal ES Tacdian ES Tawang ES
Liezl Eustaquio (7 schools) <i>Administrative Assistant III</i>	Benguet SPED Center (<i>Official Station</i>) Ambiong ES Lamtang ES Lubas ES Pico ES Talinguoy ES Ambiong NHS



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Jonielyn Tayaban (5 schools) <i>Administrative Assistant II</i>	Bineng NHS (<i>Official Station</i>) Bineng ES Balukas ES Bodiweng ES Lamut ES
Joana Durante (5 schools) <i>Administrative Assistant II</i>	Buyagan ES (<i>Official Station</i>) Balili ES Longlong ES Puguis ES Wangal ES
Angelica P. Wakat <i>Administrative Assistant II- Senior High</i>	Alno National High School
Emily D. Bekseng <i>Administrative Assistant II- Senior High</i>	Puguis National High School
Dave N. Bagta <i>Administrative Assistant II- Senior High</i>	Cordillera Regional Science HS
Araceli P. Galasgas <i>Administrative Assistant II- Senior High</i>	Eastern La Trinidad NHS (<i>Official Station</i>) Bekkel ES
MANKAYAN DISTRICT	
Lilian Carpio (7 schools) <i>Administrative Assistant III</i>	Cabacab ES (<i>Official Station</i>) Cabacab NHS Dagadag ES Ayosep ES Cotcot ES Am-am ES Bedbed ES
Edrine Jae Del-isen (9 schools) <i>Administrative Assistant III</i>	Colalo ES (<i>Official Station</i>) Bato ES Kema ES Sapid ES Ampuntoc ES Baguyos ES Mogao Integrated School Sayapot ES Paco ES
Christian Keith Soriano (8 schools) <i>Administrative Assistant III</i>	Guinaoang ES (<i>Official Station</i>) Taneg ES Taneg PS Suyoc ES Pacda ES Lap-angan ES Payeo ES Ca-ew ES
Geraldine Concepcion (8 schools) <i>Administrative Assistant III</i>	Mankayan CS (<i>Official Station</i>) Bedbed NHS Marvic ES Guiweng ES Camanpaguey ES Cabitin ES Las-igan ES Lepanto ES



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Jordan Mendoza (2 schools) <i>Administrative Assistant II- Senior High</i>	Cabiten NHS (<i>Official Station</i>) Mantiyeng ES
Agustina J. Estalin (2 schools) <i>Administrative Assistant II- Senior High</i>	Bulalacao NHS (<i>Official Station</i>) Bulalacao ES
Julia Domanas (2 schools) <i>Administrative Assistant II- Senior High</i>	Guinaoang NHS (<i>Official Station</i>) Ulsino ES
Mary Grace Paat (2 schools) <i>Administrative Assistant II- Senior High</i>	Tabio NHS (<i>Official Station</i>) Palatong ES
Erfinia Tolawan (2 schools) <i>Administrative Assistant II- Senior High</i>	Balili NHS (<i>Official Station</i>) Balili ES
SABLAN DISTRICT	
Monalie P. Cacatian (8 schools) <i>Administrative Assistant II</i>	Palali ES (<i>Official Station</i>) Bayabas MGS Mating Mang-osan ES Michael G. Angel ES Pappa MGS Sablan CS Talete MGS Taya MGS
Shirlyne Gay Joseph (7 schools) <i>Administrative Assistant II</i>	Aino-Kadoorie ES (<i>Official Station</i>) Amsalsal PS Ebbes ES Jose Gonzales ES Omas Ampaguey ES Yabyabuan MG School Sablan NHS - Balluay Extension
Elrodiza M. Bautista <i>Administrative Assistant II- Senior High</i>	Sablan NHS - Main
TUBA DISTRICT	
Caiver Olay (8 schools) <i>Administrative Assistant III</i>	Camp 6 ES (<i>Official Station</i>) Gavino Palaoag ES Klondykes ES Miguel Palispis ES Paran Laruan Elementary School Besong-Saddle PS Saguitlang ES Andolor ES
Wilma Atos Cariño (5 schools) <i>Administrative Assistant III</i>	Tuba Central School (<i>Official Station</i>) Marcelo Marquez NHS (EJNHS-Annex) Taloy Sur ES Ligay ES Indaoac ES



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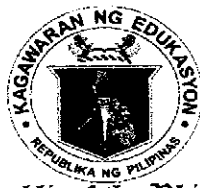
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Gwen Pocdihon (8 schools) <i>Administrative Assistant III</i>	Gilbert Semon ES (Official Station) Kiwis ES Tagadi ES Nangalisan ES Asin ES San Pascual ES Batuan ES Lubas ES
Charine Abuan (6 schools) <i>Administrative Assistant III</i>	Evelio Javier NHS-Main (Official Station) Camp 4 ES Camp 3 ES Pimangan ES Torre ES Sioco Carino ES
Elma Pulquiso (8 schools) <i>Administrative Assistant III</i>	Poyopoy ES (Official Station) Kabuyao ES Labney PS Yagyagan ES Mariano Sabarino ES Salpang ES Toybongan ES Talay Norte ES
Daisy Dionisio <i>Administrative Assistant II- Senior High</i>	Talay Sur NHS
Jenny Kymberly Lee <i>Administrative Assistant II- Senior High</i>	Twin Peaks NHS
Denny S. Mataan <i>Administrative Assistant II- Senior High</i>	Tuba Central NHS
TUBLAY DISTRICT	
Eufraelyn B. Celino (7 schools) <i>Administrative Assistant III</i>	Pontino ES (Official Station) Ambongdolan Baayan ES Basil ES Dackias ES Luisa Becka ES Sto. Nino ES



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Julius Dig-o (8 schools) <i>Administrative Assistant III</i>	Tublay Palew ES (<i>Official Station</i>) Albis ES Moran ES Gaswiling ES Kapangan Catiaoan ES Kaliwaga ES Baguionas BS Mamuyod ES
Karen Omalio (7 schools) <i>Administrative Assistant III</i>	Paoad ES (<i>Official Station</i>) Becday Chasoras Lamsis ES Balangabang ES Ciriaco Magno ES Dorencio ES Langbis ES Pangablan ES
Cherrylyn B. Embes (2 schools) <i>Administrative Assistant II- Senior High</i>	Tublay National Trade HS (<i>Official Station</i>) Tublay Central School



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