



Republic of the Philippines  
**Department of Education**  
REGION VII – CENTRAL VISAYAS  
Schools Division Office of negros oriental

**Office of the Schools Division  
Superintendent**

MEMORANDUM

MLA-2023- 141

TO

**IRYLL MAE S. MACAHIG**- SEPS-HRDS  
**DR. CARMELITA A. ALCALA**- DEPS  
**DR. DAN P. ALAR**- DEPS  
**MS. ROSELA R. ABIERA**- DEPS  
**LYDIA D. CACAS**- Budget Officer III  
**DR. ANDREA LUZ S. ENGLIS**- PSDS  
**DR. LUISITO R. DIVINAGRACIA**- Principal II, Sibulan NHS  
**TEOFAN C. GALLOSA**- EPS II-M &E  
**DR. GERALDINE B. OLMILLO**- EPS II- HRDS  
**STEPHANIE MARIE A. ALCALA**- Division Office  
**GEEVIE A. BARO**- Division Office

(Through the District Supervisors/ School Heads)

**ROSYL GERALDINE M. PARTOSA, RGC**- Guidance Specialist II  
CORNHS, San Jose District

FROM

  
: **SENEN PRISCILLO P. PAULIN, CESO V**  
Schools Division Superintendent

SUBJECT

: **Finalization of the Learning and Development (L&D) Manual**

DATE

: March 7, 2023

1. This office informs the above-mentioned personnel of their participation during the **Finalization of Learning and Development Manual** on March 9, 2023 at Division Office, Capitol Area, Dumaguete City.
2. Travelling and other incidental expenses incurred during the conduct of the activity shall be charged to school MOOE and other funds, subject to the usual accounting and auditing rules and regulations.
3. For your guidance and compliance.



SPP/JMA-MKP-NLR/SGOD/EBR/imsu

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