



City College of Cagayan de Oro

# Financial Management Operations Manual (FMOM)

FY: 2024 - 2025

## I. RATIONALE:

The City College of Cagayan de Oro Finance Services Cluster plays an important role in ensuring the financial stability, accountability, and efficiency of the institution. Each division within the cluster is tasked with specific roles and responsibilities that collectively contribute to the overall financial health of the school. This comprehensive approach ensures that resources are managed effectively, expenditures are controlled, and financial processes are transparent and compliant with regulations.

Our operations are closely aligned with and adhere to the existing Implementing Rules and Regulations (IRRs) as mandated by the **City Budget Office, City Accounting Office, and City Finance Office** under **the Local Government of Cagayan de Oro (CDO)**. This alignment guarantees that our financial practices are consistent with local government standards, promoting uniformity, accountability, and transparency in all financial transactions and management activities.

## II. PURPOSE:

This manual aims to provide a single and definitive source of the policies and procedures governing the utilization and disbursement of General Administrative funds. It encompasses the entire financial process, including the planning, proposal, recording, monitoring, liquidation, and reporting of financial transactions and activities.

By clearly outlining the financial management principles and operational guidelines, this manual ensures that all financial activities are conducted with standard interpretations in all spending units as well as its transparency, accountability, and efficiency. It serves as a comprehensive guide for all stakeholders involved in financial management, helping to standardize practices, prevent mismanagement, and promote the judicious use of financial resources.

Moreover, this manual aligns with the Implementing Rules and Regulations (IRRs) mandated by the Department of Budget and Management (DBM), the Commission on Audit (COA), and the Local Government Unit of Cagayan de Oro (LGU-CDO). It integrates these regulations into the institution's financial practices, ensuring compliance and fostering a culture of financial integrity.

In summary, this manual is designed to:

- Provide clear and consistent guidelines for the utilization and disbursement of General Administrative funds.
- Support effective financial planning, proposal development, recording, monitoring, liquidation, and reporting.
- Ensure compliance with local government financial regulations.
- Promote transparency, accountability, and efficiency in all financial operations.
- Facilitate the judicious and responsible use of financial resources.

### III. KEY FINANCIAL MANAGEMENT PRINCIPLES:

To ensure the financial integrity and sustainability of our institution, we adhere to a set of core financial management principles. These principles guide our decision-making processes, resource allocation, and operational procedures, ensuring that our financial activities are conducted with the utmost responsibility and transparency. By following these principles, we aim to maintain financial stability, uphold accountability, and achieve operational efficiency while complying with all relevant regulations and promoting judicious spending.

- **Financial Stability:** We allocate and utilize financial resources in a manner that supports the long-term financial health of the institution.
- **Accountability:** We uphold strict accountability measures, ensuring that all financial activities are properly documented and auditable.
- **Efficiency:** We streamline financial processes to minimize waste and maximize the efficient use of resources.
- **Compliance:** We rigorously adhere to the financial regulations and standards set forth by local government authorities, ensuring legal and regulatory compliance in all our financial operations.
- **Judicious Spending:** We prioritize careful and responsible spending to ensure that financial resources are used most effectively and efficiently, avoiding unnecessary expenses and optimizing the use of funds.

---

### IV. ORGANIZATIONAL CHART:

(As of 3<sup>rd</sup> Quarter of 2024)

**JESTONI P BABIA, ED.D**  
Interim President

**KARL HEIN M. PIOS, LPT**  
Vice President for Finance Services

**ANJANETTE VICKY MAE D. ESCALONA, LPT**  
*Lead Budget Officer*

**JOHN PATRICK V. JEREZON, LPT**  
*Lead Payroll Officer*

**TITUS E. TORRES**  
*Lead Procurement Officer*

**PETER ST. JHON D. SENCIL**  
*Liaison Officer*

**MARIAN CAIRE A. MONDELO**  
*LEE Staff*

**MARICRIS O. MABAO, LPT**  
*Payroll Officer*

**MARIVIC I. MARTINEZ**  
*Procurement Officer*

**JASON O. HERRERA**  
*Procurement and Canvassing Officer*

**KATE LHINROSE P. ASENJO**  
*Procurement and Canvassing Officer*

## V. BUDGET AND FINANCIAL MANAGEMENT:

It involves the systematic oversight and administration of the school's financial resources to ensure they are allocated and utilized effectively and efficiently. This process is essential for maintaining financial discipline, accountability, and sustainability within the institution.

### Key Functions includes:

- Regulates the budget appropriations as indicated in the approved Annual Budget and/or Supplemental Budget
- Collects, finalizes, and files Program of Work as submitted by offices with budgetary requirements
- Obligates and processes charges based on the approved budgetary lines
- Maintains a record on all charges and obligations as well as budget balances on all budgetary lines
- Prepare the Work and Financial Plan for Personal Services and Maintenance and Other Operating Expenses
- Prepare all the necessary documents to be attached to the Annual Investment Program and input to the Financial Management System

### Budgetary Preparations:

- Conduct of Strategic and/or Operational Planning which includes the ff:
  - Office Mandate
  - Office Performance Commitment and Review (OPCR)
  - Individual Performance Commitment and Review (IPCR)
  - Targets and Deliverables
- Identification of the ff:
  - Programs/ Projects/ Activities (PPAs)
  - Schedule of Implementation
  - Budgetary requirements with attachments
- Drafting of Program of Work (POW)
  - Submission of POW soft copy
  - Review by the Budget Officer
  - Final review by VP for Finance
- NOTE: ***SUBMISSION MUST BE at least a MONTH before the start of each QUARTER***

## VI. PAYROLL and REIMBURSEMENT MANAGEMENT:

Ensures timely and accurate payroll processing, travel, and training expense reimbursements, and cash advance settlements, contributing to employee satisfaction and financial transparency.

### Key Functions includes:

- Manages the documents and attachments necessary for processing payroll for regular employees, job orders, and honorariums.
- Handles the processing of honorariums.
- Processes travel and training expenses.
- Processes cash advances.

### Documentary Requirements:

- **Accomplishment Report** (for Job orders/ Honoraria)

- **Daily Time Record (DTR)** - fully accomplished employee's signature with attachments of the following
- Attestation/Justification (If needed)
- Certificate of Appearance/Travel Order/Memorandum/Office Order

Job Order	Permanent (New)	Permanent (LGU-Transfer)
<ul style="list-style-type: none"> <li>• Request for Employment (RE)</li> <li>• Pag-Ibig</li> <li>• PhilHealth</li> <li>• SSS</li> <li>• DBP</li> <li>• BIR</li> </ul>	<ul style="list-style-type: none"> <li>• Transmittal</li> <li>• Pag-Ibig</li> <li>• PhilHealth</li> <li>• GSIS</li> <li>• LBP</li> <li>• BIR</li> <li>• Doc Stamp (1pc)</li> </ul>	<ul style="list-style-type: none"> <li>• Transmittal</li> <li>• Pag-Ibig</li> <li>• PhilHealth</li> <li>• GSIS</li> <li>• LBP</li> <li>• BIR</li> <li>• Doc Stamp (1pc)</li> <li>• Clearance (From previous agency)</li> <li>• Certificate of Salary Received</li> <li>• Latest Pay Slip</li> </ul>

#### Honoraria for Professional Fee/ Speakership:

- Accomplishment Report
- PDS
- Attendance
- Program of Works (event)
- Computation based on DBM guidelines
- Airfare / Landfare are **NOT COVERED** by our budget, Honorarium based fee is P1,000.00 - 1,800.00, Payslip are required for more than the base fee.

#### VII. PROCUREMENT SERVICES:

Ensures efficient and cost-effective procurement of goods and services, supporting the operational needs of the school while adhering to procurement policies and regulations.

Key Functions includes:

- Manages the purchase of goods and services for the school.
- Conducts canvassing for the best prices.
- Prepares Project Procurement Management Plan (PPMP).
- Handles technical documents including Purchase Requests (PRs) and Purchase Orders (POs).

#### Procurement Services Main Categories:

- Common General Supplies:** The acquisition of routine, essential items used by the institution on a regular basis, such as office supplies, maintenance materials, and other general necessities.
- Activity Based:** The procurement of specialized goods and services needed for specific events, projects, or activities, ensuring that all requirements are met to support the institution's various operational needs.
- Pre Works:** Pre-Works involve the initial stages of any procurement or financial transaction within the Finance Services. This phase focuses on the preparation and verification of necessary documents, identifying the specific needs of the College, and ensuring that all requirements are clearly defined before proceeding with the procurement process.
  - Item Specifications** - refers to the detailed description and requirements of goods, services, or equipment which needs to be procured. This includes defining the quantity, quality, and specific features of the items needed

- b. **Pre-Canvassing** – is the process of gathering preliminary information and price quotes from potential suppliers. This stage involves reaching out to various vendors (atleast 3) to compare prices, quality, and availability of the required items or services.

**D. PPMP Entry:**

- a. PPMP Encoding (Budget officer and VP Finance)
- b. Posting (for Approval by TWG – BAC office)
- c. Obligation Request (OBR)
- d. Purchase Request (PR)

**E. Routing of Documents:**

- a. City Legal/CMO > City Budget > City Finance > City Legal/CMO > CGSO
- b. Purchase Order (PO)

**F. Post Works:**

- a. Meals Request
  - i. **Attendance Sheet** – A record of all participants who attended the event, including their signatures as proof of presence.
  - ii. **Narrative Report** – A detailed written report summarizing the event's objectives, activities, outcomes, and any challenges encountered.
  - iii. **Photo Documentation** – A collection of photographs capturing key moments and activities during the event.
- b. Awards / Prizes/ Tokens
  - i. **Photo Docu (showing the awards/prize)** – Photographs specifically showing the distribution of awards, prizes, or tokens to the recipients.
  - ii. **List of winners with signatures (Payroll)** – A signed list of all winners, confirming receipt of their awards or prizes, to be used for payroll or disbursement purposes.

**VIII. CASHIERING AND ACCOUNTABLE FORMS:**

Ensures proper collection, monitoring, and recording of payments, contributing to the financial stability and accountability of the institution. This includes supporting the income-generating activities as mandated for the Local Economic Enterprise (LEE) and ensuring all accountable forms are timely submitted and updated through the City Finance Office.

Key Functions includes:

- Collect payments from students and trainees
- Issue official receipts for all transactions (Official Receipt – LGU of CDO)
- Ensures timely and accurate recording of all payments received
- Manages the deposit of collected funds into the appropriate accounts
- Ensure all transactions comply with relevant laws and standards
- Secure storage of accountable forms to prevent theft or unauthorized access
- Reconcile issued forms with transaction records
- Conduct regular audits to ensure all forms are accounted for
- Ensure accountable forms comply with organizational and regulatory requirements
- Generate reports on the usage and status of accountable forms

**IX. LOCAL ECONOMIC ENTERPRISE (LEE) MANAGEMENT**

Provides oversight and reporting on the school's income-generating activities, ensuring transparency and accountability in the management of trust funds and other financial resources. This oversight includes detailed monitoring and analysis of various income sources such as scholarships, grants, and research aids.

Key Functions includes:

- **Income Generation and Resource Optimization:**
  - **Develop and Implement Revenue Streams:** Establish and manage various income-generating activities, including partnerships, grants, tuition fees, training fees, assessment fees, scholarships, and innovative projects, to ensure a steady flow of revenue.
  - **Optimize Resource Utilization:** Efficiently allocate and use resources to maximize financial returns while supporting the institution's educational and operational goals
- **Innovation and Technology Development:**
  - **RISE HUB Tech Products and Solutions:** Lead the development and commercialization of cutting-edge technologies such as Artificial Intelligence, Internet of Things, 3D Animation, Drone Technology, and Data Science and Engineering to position the institution at the forefront of technological advancement.
  - **Foster Research and Innovation:** Encourage and support research initiatives and the development of new technologies that can be monetized and integrated into the local economy.
- **Community and Partnership Engagement:**
  - **Build Strategic Partnerships:** Collaborate with government agencies, private sector entities, and international organizations to enhance funding opportunities and support for local economic initiatives.
  - **Engage with the Community:** Involve the local community in economic activities, fostering a sense of ownership and partnership that contributes to the success and sustainability of the enterprise

## X. TRAVELING EXPENSE:

- **Eligibility:**
  - All CCCDO regular/plantilla positions are eligible for official travel and training as long as the travel or training aligns with their job responsibilities and contributes to institutional goals.
  - Existing Job Order personnel are subject for **approval** by the City Budget Office with **justification** from the Department Manager/Office of the President
  - This applies to both educational and administrative personnel, ensuring that all travel is essential to the fulfillment of their roles and responsibilities within the institution.
- **Authorized Official Travel: (Based on Executive Order # 77, Section 3)**
  - Official local or foreign travels and assignments under this Order shall cover only those which meet the following criteria:
    - it is essential to the effective performance of an official or employee's mandate or functions
    - it is required to meet the needs of the department, agency, bureau or office, or there is substantial benefit to be derived by the State
    - the presence of the official or employee is critical to the outcome of the meeting, conference, seminar, consultation or any official activity to be attended
    - the projected expenses are not excessive or involve minimum expenditure

- **The following individuals shall not be issued local or foreign travel authorities and shall not be entitled to government funding for such trips:**
  - Private individuals;
  - Consultants of, and/or those engaged by way of contract of service by, government agencies, except in highly meritorious circumstances (e.g., unavailability of qualified employees in highly technical or specialized fields), and upon written justification submitted to the authorized approving officials; and
  - Spouses or children of government officials
  
- **Travel Beyond 50-Kilometer Radius from the Permanent Official Station.**
  - Official local travel to destinations beyond the 50-kilometer radius from the permanent official station shall be allowed the following expenses:
    - **Transportation Expenses and Miscellaneous Expenses.** The allowable transportation expenses and reasonable miscellaneous expenses (e.g., terminal fees, parking fees, road tolls, etc.) from the permanent official station to the destination or place of assignment shall cover the following areas:
      - From the office or residence to the point of embarkation, and vice versa;
      - From the point of embarkation to the point of disembarkation in the place of destination, and vice versa; and
      - From the point of disembarkation to the office of destination or place of assignment in the field, and vice versa.
    - Personnel concerned shall not be entitled to transportation expenses for the entire trip or portion of such trip where a government vehicle was used.
    - If a private vehicle is used, no reimbursement of the cost of gasoline and fuel shall be allowed.
    - The official or employee concerned, however, is entitled to the equivalent cost of the customary mode of transportation.
  
- **Entitlements:**

This section details the benefits, allowances, and reimbursements that staff members are entitled to when undertaking approved local travel and training. Entitlements include transportation expenses, daily allowances, and registration fees. Travel reimbursements will be disbursed via checks, which can be collected by the employee or staff member whose name appears on the approved travel order at Window 2 of the City Finance Office.

  - **Transportation Expenses:**
    - Reimbursement for actual transportation costs incurred, including airfare, bus fare, sea fare, and taxi fare.
    - Must be supported by valid official receipts.
  - **Daily Travel Expenses (DTE):**

The maximum allowable DTE of government personnel, regardless of rank and position, shall be at the following rates:



Destination		Maximum DTE
Cluster I	Region I Region II Region III Region V Region VIII Region IX Region XII Region XIII ARMM	₱1,500
Cluster II	Cordillera Administrative Region Region VI Region VII Region X Region XI	₱1,800
Cluster III	National Capital Region Region IV-A Region IV-B	₱2,200

- Claims for payment of DTE as provided under Section 5 (b)(i) hereof shall not require presentation of bills and receipts.
  - The DTE will take care of all costs related to meals and accommodation during the travel period.
- **Registration Fees:**
  - Any fees paid for attending conferences, workshops, or training programs, as mandated by the organization or relevant authorities, will be covered.
  - To receive reimbursement or financial support for these fees, the payment must be documented with valid official receipts as proof of the transaction.
- **Scope of Training:**
  - **Workshops, Seminars, and Conferences:** These are organized events relevant to the functions of both academic and administrative staff. They provide opportunities for staff to gain new insights, stay updated on industry trends, and network with professionals in their field. Such events are designed to enhance knowledge, improve skills, and foster professional development.
  - **Specialized Training Programs:** These programs are tailored to enhance job performance by focusing on specific skills or knowledge areas required for staff roles. Specialized training may include technical skills development, leadership training, compliance and regulatory updates, IT proficiency, and other targeted programs designed to address the unique needs of different departments and positions within the institution.
  - **In-House Training Sessions:** Internally organized training sessions that leverage the expertise of senior staff or external consultants. These sessions focus on institution-specific practices, policies, and procedures, ensuring staff are well-versed in internal operations and standards.

- **Process for Request:**
    - **Pre-Travel Request:**
      - Fill-out Request to Travel Form
      - Secure your invitation (addressed personally or the school/institution)
      - Submit to City College HRMO for review and approval
      - Submit to City College Finance office for approval and issuance of Certificate of Availability of Funds (CAF)
      - If the travel is for or connected to Research Purposes, submit and secure approval from the office of the Vice President for Research.
      - Submit to the Office of the President for Final Approval
      - The Office of the President (OP) will issue a memorandum or an office order formally authorizing and detailing your travel arrangements.
      - Finance Office will process the request for Authority to Travel address to the City Administrator's Office
    - **Post-Travel Requirements:** to be submitted to the Finance Office
      - Submit all hard copies of Original Receipts to Finance Office (OR)
        - Tickets (air, land/bus, sea, etc.)
        - Taxi Receipt
        - Travel Time
        - Registration fee/ Training fee
      - Submit a copy of Certificate of Appearance/ Participation/ Recognition etc.
      - Submit fully accomplished Back to Office Report (Annex D)
- 
- **Reimbursement Process:**
  - **Timely Request:** Any travel and/or training requests submitted/ processed in less than 60 days prior to the actual travel date will be automatically subject to reimbursement. This means the employee/ staff will be responsible for covering all expenses upfront and will process reimbursement upon their return.
  - **Timeline:** Reimbursement will be processed according to the institution's financial policies and timelines, ensuring that staff are reimbursed promptly once all documentation is verified, submitted, and approved.
- 
- **Funding Guidelines:**

In accordance with the Implementing Rules and Regulations (IRR) of the Local Government Unit (LGU) of Cagayan de Oro, the following guidelines apply to the funding of travel and training activities for employees:

  - **Non-Mandated Travel or Training:** Any travel or training activities undertaken by employee/ staff members that are not part of their official mandate or job description will not be eligible for funding. This ensures that resources are allocated efficiently and aligned with the schools' mission, vision, goals, and responsibilities as outlined in the OPCR/IPCR.
  - **Compensated Engagements:** Invitations for any City College employee to serve as speakers, facilitators, or in any similar capacity, where they will receive compensation, will also not qualify for travel funding. This provision prevents the misuse of public funds and ensures that financial support is reserved for activities that directly benefit the LGU and align with the employees' official duties.

- **Leave of Absence Requirement:** In instances where an employee participates in compensated engagements, they must file a leave of absence. This measure is in place to avoid double compensation, ensuring transparency and accountability in the use of both public funds and the employee's time.

## XI. SPECIAL TRUST FUND

- Scholarship Proceeds (TESDA Scholarship and Partnership)  
The proceeds for the scholarship are sourced from TESDA Scholarship and Partnership Program from different agencies from public to private to ensure that financial support is effectively provided to students pursuing technical and vocational education. These funds are crucial for enhancing access to quality education, particularly for those who might otherwise be unable to afford it.
  - TESDA Scholarship Programs:
    - TWSP / STEP / UAQTEA
  - Can be utilized by Requesting a Certificate of Availability of Funds (CAF) thru City Accounting Office

XII. APPENDICES:

- Annex A - Program of Work




Republic of the Philippines  
 City of Cagayan de Oro  
**CITY COLLEGE OF CAGAYAN DE ORO**



**PROGRAM OF WORK**

<b>I. PROGRAM TITLE</b>	
<b>II. RATIONALE</b>	
<b>III. RISE AGENDA</b>	<p>These initiatives correspond with the guiding principles of the city's goals and targets in accordance with the new administration's governance strategy, dubbed as "Kanunay Nag Alagad," also branded as RISE Cagayan de Oro City: R – Regional Leadership: <del>Metropolization</del>, Accessibility, and Connectivity; I – Institutional Development and Participatory Governance; S – Safety, Security, and Social Development; and E – Economic Recovery</p> <p>City College of CDO is an institution that realizes this administration's goal for education and skills development. Scholarship programs that allow medical courses, Market-driven NCII skills training; development of other Basic Education institutions (Safety, Security, and Social Development Section 2.4.3.3)</p>
<b>IV. OBJECTIVES</b>	
<b>V. METHOD/ ACTIVITY FLOW &amp; PARTICIPANTS</b>	
<b>VI. EXPECTED OUTPUT</b>	
<b>VII. BUDGETARY REQUIREMENTS</b>	
<b>VIII. SOURCE OF FUNDS</b>	FINANCE OFFICE
<b>IX. POST-EVENT ACTIVITIES</b>	

- Annex B- Travel Order (Sample Format)

 Republic of the Philippines  
City of Cagayan de Oro  
**OFFICE OF THE CITY MAYOR**

**cagayan deOro**  
city of golden friendship

**MEMORANDUM**  
NO. MM 1566-2024

To **Mr. KARL HEIN M. PIOS**  
Assistant Department Manager

**Ms. MARIVIC MARTINEZ**  
Administrative Assistant V

Both of the City College of Cagayan de Oro

Re **AUTHORITY TO TRAVEL**

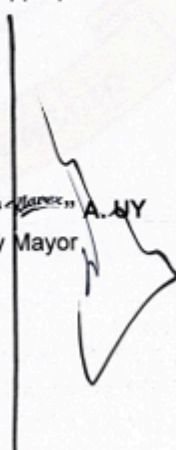
Date \_\_\_\_\_

Upon the invitation of **Dr. RUNVI V. MANGUERRA**, Executive Director II, Teacher Education Council Secretariat, and the request of **Dr. JESTONI P. BABIA**, Interim President, City College of Cagayan de Oro, you are hereby authorized to travel on 24-27 September 2024 for the "Cornerstone: A Policy Dialogue for Teacher Education across SEAMEO Member Countries" at The Manila Hotel, 1 Rizal Park, Ermita, Manila.

As such, you are entitled to claim per diem, travel allowances and other allowable expenses, to be charged against appropriate funds of your office, subject to accounting and auditing rules.

Be guided accordingly.

**ROLANDO "Rolando" A. NY**  
City Mayor



- Annex C - Back to Office report



Republic of the Philippines  
 City of Cagayan de Oro  
**CITY COLLEGE OF CAGAYAN DE ORO**  
**Finance Services Office**



**BACK TO OFFICE REPORT**

Employee Name:	
Position:	
Cluster / Division / Section / Unit:	
Seminar/ Orientation / Event: (TITLE)	
Location/ Venue of the event:	

**1. Introduction:**

*(Provide a brief introduction about the seminar/orientation/event. Include the purpose and objectives of attending)*

**2. Summary of Activities:**

*(Describe the activities conducted during the seminar/orientation/event. Mention any key speakers, workshops, or sessions attended)*

**3. Key Learnings and Insights:**

*(Detail the key takeaways, new skills acquired, and insights gained from the seminar/orientation/event. How will these be applied to your current role?)*

**4. Networking and Contacts:**

*(Mention any significant contacts made or networking opportunities. Include Institution/ Names, positions, and potential benefits of these new connections.)*

**5. Recommendations and Action Plan:**

*(Provide recommendations for the organization based on what was learned. Outline an action plan to implement these recommendations or apply new knowledge)*

**6. Conclusion:**

*(Summarize the overall experience and the potential impact on your role and the organization)*

\_\_\_\_\_  
 Name and Signature of Employee

*(Please complete the Back to Office report template within 7 days after your training or travel duration. Each staff member involved in the travel must individually submit their completed report to the Finance Office as an attachment for the liquidation and/or reimbursement process)*



Zone-2 Brgy. Agusan, Cagayan de Oro City  
 academicaffairs.cdoto@gmail.com  
 Contact No. +63 965 103 9035  
<https://www.facebook.com/cdotvi>





- Annex D - Request to Travel Form



Republic of the Philippines  
 City of Cagayan de Oro  
**CITY COLLEGE OF CAGAYAN DE ORO**  
**Finance Services Cluster**



**Request to Travel Form (RTF)**

NOTE: Any travel and/or training requests submitted/ processed in less than 60 days prior to the actual travel date will be automatically subject to reimbursement. This means the employee/ staff will be responsible for covering all expenses upfront and will process reimbursement upon their return.

1. Personal Information	
Name:	
Cluster/Division:	
Position/Title :	
Employee ID :	
Residence Address :	
2. Travel Details	
Purpose of Travel / Title of the event:	
Destination :	
Departure Date:	
Return Date:	
Mode of Transportation :	
Mode of Participation :	
3. Expense Cover	
Registration Fee:	
Air / Land / Sea Fare Fee:	
Per diem:	
Taxi Fare:	
<b>Total Estimated Cost:</b>	

Prepared by:

Approval:

\_\_\_\_\_  
 Employee's Name and Signature

\_\_\_\_\_  
 Division Head

\_\_\_\_\_  
 Cluster Vice President

Remarks: \_\_\_\_\_

**RIO HILLARY P. DALMAN**  
 Director for Human Resource Division

**JONATHAN A. MADRONERO**  
 VP for Research, Publication, Creative Works

**KARL HEIN M. PIOS**  
 VP for Finance Services

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Approved by:

**JESTONI P. BABIA, ED.D**  
 College President