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Republic of the Philippines  
Province of Cagayan  
TUGUEGARAO CITY

OFFICE OF THE S.P. SEI  
TUGUEGARAO CITY, C/

RECEIVED  
Date: 09/23/25  
Time: 4:48 PM  
By: MYLINE P.N.

Phone number: 0953-588-3721 | email address: [cmotuguegaracity@gmail.com](mailto:cmotuguegaracity@gmail.com)

**OFFICE OF THE CITY MAYOR**

23 September 2025

**THE HONORABLE MEMBERS**

Sangguniang Panlungsod  
This City



**Thru: HON. ROSAURO RODRIGO G. RESUELLO**  
Vice Mayor and Presiding Officer

Dear *Honorable Members of the Sanggunian*:

Herewith is the Memorandum of Agreement between the Tuguegarao City Government and St. Paul University of the Philippines relative to the Internship/Practicum Program of the latter's BS Management Accounting students, for your information and appropriate action.

Thank you!

In the name of public service,

  
**MAILA ROSARIO S. TING-QUE**  
City Mayor 

*Copy furnished:*

- SPUP
- LYDO



**School of Business Accountancy and Hospitality Management**

September 18, 2025

**HON. MAILA TING-QUE**  
**City Mayor**  
**City Government Unit of Tuguegarao**  
**Carig, Tuguegarao City, Cagayan**

OFFICE OF THE CITY MAYOR  
Date: SEP 23 2025  
Time: 1:25 PM  
By: [Signature]

Dear Madam:

*Greetings of Peace!*

The fourth-year students in the Accountancy, Business and Hospitality Management Programs are scheduled to undergo the Internship/Practicum Program this First Semester, 2025-2026. This is in compliance to the requirements of the Commission on Higher Education that college students are to be exposed to the real work scenario through their immersion in the industry.

Anent this, we seek your support and partnership in the implementation of this program by accepting students from our school to join your agency's Student Internship Program and subsequently complete the prescribed practicum hours.

We hereby request the following BS Management Accounting 4 students to join in your Student Practicum Program.

Eloysa Mabborang	Gleizl Vendiola	Janny Faye Ralleca
Chrisbert Angoluan	Glenn Gutierrez	Simangan, Verna

If they will be accepted, they are going to start on September 30, 2025 until such time that they will finish the required Five Hundred Twenty (520) hours of practicum.

In support to this collaboration, and to enable the students to maximize their time and learning with your firm and ensure their safety as well, may we request that the students:

- be assigned to areas or given work assignments that are meaningful and will make use of their competencies and skills in the discipline;
- be dealt with in a professional manner and all office transactions and interactions between the student and the Company's employees be strictly confined to professional work dealings and engagements.

Attached are their resume, application letter and schedule of classes.



St. Paul University Philippines

Tuguegarao City, 3500

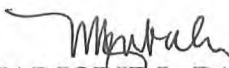
Tel: (+632)396-1987 to 1994

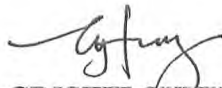
Fax: 078-846-4305 Website: [www.spup.edu.ph](http://www.spup.edu.ph)

We look forward to our continuing partnership in the development of our students and soon-to-be professionals.

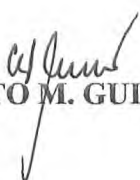
Thank you.

Very truly yours,

  
**DR. MARJORIE L. BAMBALAN, CPA**  
Practicum Adviser  
0926862062  
[mbambalan@spup.edu.ph](mailto:mbambalan@spup.edu.ph)

  
**MS. CRISTIE SUYU, MBA**  
Program Coordinator, Business and Entrepreneurship  
09175118856  
[csuyu@spup.edu.ph](mailto:csuyu@spup.edu.ph)

Noted:

  
**DR. CHARITO M. GUILLERMO, CPA**  
Dean



Management  
System  
ISO 9001:2008  
[www.tuv.com](http://www.tuv.com)  
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MAKING A DIFFERENCE  
GLOBALLY



St Paul University Philippines  
Tuguegarao City, Cagayan North 3500

School of Business Accountancy and Hospitality Management

MEMORANDUM OF AGREEMENT

KNOW ALL MEN BY THESE PRESENTS:

This MEMORANDUM OF AGREEMENT made and entered into by and between:

**ST. PAUL UNIVERSITY PHILIPPINES**, a catholic, private, educational institution with the official address at Mabini Street, Tuguegarao City, Cagayan, represented by the School of Business, Accountancy and Hospitality Management Dean, **DR. CHARITO M. GUILLERMO, CPA** hereinafter referred to as **SPUP**:

And

**CITY GOVERNMENT OF TUGUEGARAO** with the official address at Carig Sur, Tuguegarao City, Cagayan represented herein by **HON. MAYOR MAILA TING-QUE**.

WITNESSETH-That

WHEREAS, St. Paul University Philippines is an internationally recognized institution dedicated to the formation of competent leaders and responsible citizens of their communities, countries, and the world and its mission animated by the gospel and guided by the teachings of the Church, it helps to uplift the quality of life and to effect social transformation through: quality, Catholic, Paulinian formation, academic excellence, research and community services through:

- (1) optimum access to Paulinian education and service in an atmosphere of compassionate caring; and
- (2) responsive and innovative management processes.

WHEREAS, **SPUP** has requested for an on-the-job training of the **BS Management Accounting** students herein below. **To wit:**

Date	Name of Student		Required Number of Hours
September 30, 2025	Eloysa Mabborang	Glenno Gutierrez	520 hours
	Chrisbert Angoluan	Janny Faye Ralleca	
	Gleizl Vendiola	Simangan, Verna	

WHEREAS, **CITY GOVERNMENT OF TUGUEGARAO** has granted the request of the on-the job training of the students.

WHEREAS, to ensure the success of this joint undertaking, it is necessary to extend to each other the much needed support and cooperation to accomplish this noble objectives.

I. **SPUP students shall:**

- 1. submit a certificate of parental consent waiving any responsibility for **SPUP** and the office for any incident caused by circumstances beyond control of **CITY GOVERNMENT OF TUGUEGARAO** and **SPUP** in the performance of their functions while under training;
- 2. abide by all the **CITY GOVERNMENT OF TUGUEGARAO** and **SPUP** office rules and regulations;
- 3. at all times wear their uniform and **SPUP** ID when on duty;
- 4. sign in entry to and departure from the post on their individual service records that they have to provide;
- 5. not ask or receive any allowance, remuneration or benefit from **CITY GOVERNMENT OF TUGUEGARAO** and **SPUP** and shoulder all expenses necessary and incidental to the conduct of the on-the-job training;
- 6. submit a weekly report of his activities to her teacher;
- 7. render a total of **520 practicum hours starting September 30, 2025;**
- 8. report to the **CITY GOVERNMENT OF TUGUEGARAO** office from **8:00-5:00 P.M. from Monday to Friday** except for the day when they have regular classes; and
- 9. submit to the Dean's office at the end of the semester an individual comprehensive report of all activities undertaken and learning experiences acquired from the practicum, including the individual service records used.

**4. CITY GOVERNMENT OF TUGUEGARAO shall:**

1. provide work experiences that will help develop and refine competencies that are compatible with the academic goals and provide hands-on opportunities for the students to interact with professionals in the field of specialization. The students shall not be considered as employees of the office;
2. orient the students with the office and/ may consider the student as possible future employee if he/she qualifies;
3. assist/mentor the students in developing the skills needed in the proper work ethics and see to it that the student is properly guided in accordance with the expectation of **SPUP** and **CITY GOVERNMENT OF TUGUEGARAO**;
4. strictly monitor the attendance and the student's progress and submit a written evaluation on the students' progress at the end of their duty;
5. report and contact the Dean if there are problems regarding the student assigned in the **CITY GOVERNMENT OF TUGUEGARAO**;
6. take responsibility for evaluating the student's progress by submitting the sealed evaluation form and certificate of completion;
7. assist and guide the **SPUP** student in enhancing his/her capabilities in his/her assigned tasks
8. enhance the self esteem, self confidence and maturity of the **SPUP** students under **CITY GOVERNMENT OF TUGUEGARAO's** care.

**Both parties:**

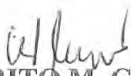
**SPUP** and **CITY GOVERNMENT OF TUGUEGARAO** coordinate with each other, through the instructor concerned, in the discharge of their respective functions by holding regular consultation.

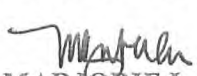
This Memorandum of Agreement shall take effect immediately upon signing by both parties and shall remain enforce until on-the-job training shall have been completed.

IN WITNESS WHEREOF, the parties have hereupon affixed their signature this 30<sup>th</sup> of September 2025.

**ST. PAUL UNIVERSITY PHILIPPINES**

By:

  
**DR. CHARITO M. GUILLERMO, CPA**  
Dean, School of Business, Accountancy and Hospitality Mgmt.  
St. Paul University Philippines  
Contact Number: 0977-1144-893

  
**DR. MARJORIE L. BAMBALAN, CPA**  
Practicum Adviser  
Contact Number: 09268620162

**CITY GOVERNMENT OF TUGUEGARAO**

By:

**HON. MAILA TING-QUE**  
City Mayor  
City Government of Tuguegarao  
Tuguegarao City, Cagayan

ACKNOWLEDGMENT

Republic of the Philippines )  
Tuguegarao City, Cagayan ) S.S.x  
----- x

BEFORE ME, a Notary Public, for and in the City of Tuguegarao, Province of Cagayan this  
\_\_\_\_\_ personally appeared:

	Proof Identity	Issued at/on
Marjorie L. Bambalan	PRC	Tuguegarao City, Cagayan 6/4/2002

Known to me to be the same persons who executed this instrument and acknowledged the same to me as their free and voluntary act and deed.

This document consists of three (3) pages including the page where this Acknowledgment is written, and the parties signed at the left margin of each and every page hereof.

WITNESS MY HAND AND SEAL, on the place and date first above written.

Doc. No. \_\_\_\_; Page  
No.\_\_\_\_; Book No.\_\_\_\_;  
Series of 2022.