



Republic of the Philippines
Department of Education
REGION IX - ZAMBOANGA PENINSULA
SCHOOLS DIVISION OF DIPOLOG CITY



Office of the Schools Division Superintendent

June 28, 2024

Division Memorandum
No. 252, s. 2024

**TRAINING ON LAWS AND REGULATIONS ON GOVERNMENT EXPENDITURES
(LARGE)**

TO: **School Heads Elementary/Secondary
Senior Bookkeeper (ADAS-III)
Disbursing Officer (ADAS-II)
Selected SDO Personnel**
This Division

1. For information and guidance of all concerned, this Division issues a memorandum relative to the division's letter request approved by the Commission on Audit (COA) organizing exclusive seminar to the Division of Dipolog City's School Heads and Financial Staffs entitled "**Laws and Regulations on Government Expenditures (LARGE)**" will be scheduled on **August 13-16, 2024** at a venue which will be announced later after the procurement process shall be done by COA.
2. Attached is the list of participants to this activity. Said participants are to fill up this google link <https://forms.gle/PSoPgWvEyuSQutny7> as one of the requirements needed by the COA IX-Training Services **on or before July 30, 2024**.
3. Training fees amounting to P2,000.00/pax per day which includes meals and snacks, honorarium of resource persons, training materials (e.g. notebooks, training bags, pens, manuals and e-softcopies of slide presentations) shall be chargeable against DOP-Training for SDO participants, Local School Funds/School MOOE for School Participants (IU and Non-IU) subject to the usual accounting and auditing rules and regulations.
4. The Division Office will facilitate the payment of the training fee for selected SDO participants and non-IU participants subject to the statement of undertaking meanwhile IU Schools will facilitate their own payment thru LDDAP-ADA or thru check under the name of "**COA RO IX**" thru **LBP account number 01920-168-60**. Upon payment, IU schools will provide a



Address: Purok Farmers, Olingan, Dipolog City
Telephone No.: (065) 908-2583
Email Address: dipolog.city@deped.gov.ph
Website: dipologcitydivision.net
FB Page: <https://www.facebook.com/depeddipologcity>



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copy on the proof of payment to SDO-Accounting unit **on or before the conduct of training.**

5. Immediate and widest dissemination of this memorandum is desired.


MA. LIZA R. TABILON, EdD, CESO V
Schools Division Superintendent



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Laws, Rules, & Regulations on Government Expenditures (LARGE) Training

August 13 -16, 2024

LIST OF PARTICIPANTS

#	NAME OF SCHOOL HEAD	SCHOOL	POSITION	CHARGEABLE AGAINST	AMOUNT
NON - IUS (ELEMENTARY)					
1	BARRA ES	SHARIKA D. JUMAWAN	SCHOOL HEAD	BARRA ES	8,000.00
2	BIASONG ES	NORA A. LLORITO	SCHOOL HEAD	BIASONG ES	8,000.00
3	CAYASAN ES	RICARDO A. DAGPIN	SCHOOL HEAD	CAYASAN ES	8,000.00
4	COGON ES	JAZELDA D. SY	SCHOOL HEAD	COGON ES	8,000.00
5	DICAYAS ES	ELMER M. OMANDAM	SCHOOL HEAD	DICAYAS ES	8,000.00
6	DIWAN ES	VENUS J. CATIPAY	SCHOOL HEAD	DIWAN ES	8,000.00
7	DPDS ES	REMEGIO D. GABONADA	SCHOOL HEAD	DPDS ES	8,000.00
8	NORTH DISTRICT - DPDS	VINCENT A. FUDOLIN	ADAS III - SB	DPDS ES (NORTH A)	8,000.00
9	ESTAKA CS	LYN A. CARPIO	SCHOOL HEAD	ESTAKA CS	8,000.00
10	EAST DISTRICT - ESTAKA	GENILYN M. MACAPILIT	ADAS III - SB	ESTAKA CS (EAST A)	8,000.00
11	GALAS ES	GEORGINA G. CIELO	SCHOOL HEAD	GALAS ES	8,000.00
12	WEST DISTRICT - MECS	ROLOU G. SOLIS	ADAS III - SB	GALAS ES (WEST B)	8,000.00
13	GUINSANGAAN ES	GRANIFER A. JAUCULAN	SCHOOL HEAD	GUINSANGAAN ES	8,000.00
14	GULAYON IS -ES	MARIA RIZA Z. LAGROMA	SCHOOL HEAD	GULAYON IS -ES	8,000.00
15	LAOY ES	SUSAN O. PADAYHAG	SCHOOL HEAD	LAOY ES	8,000.00
16	LINABO ES	JIMMY T. GIMENA	SCHOOL HEAD	LINABO ES	8,000.00
17	LINAY ES	RUSTOM P. CAMAHALAN	SCHOOL HEAD	LINAY ES	8,000.00
18	LUGDUNGAN ES	VERLINA O. TORRES	SCHOOL HEAD	LUGDUNGAN ES	8,000.00
19	MAGSAYSAY ES	GEMINI D. NOEL	SCHOOL HEAD	MAGSAYSAY ES	8,000.00
20	WEST DISTRICT - MECS	EUPHRAEM C. BARRAL	ADAS II - DO	MECS (WEST A)	8,000.00
21	MINAOG ES	RAMIL V. ADARO	SCHOOL HEAD	MINAOG ES	8,000.00
22	MIPUTAK EAST CS	KENT M. ADOLFO	SCHOOL HEAD	MIPUTAK EAST CS	8,000.00
23	OLINGAN ES	MARIA FE GRACE P. DINAMPO	SCHOOL HEAD	OLINGAN ES	8,000.00
24	OLINGAN SOUTH ES	FERDINAND B. DINAMPO	SCHOOL HEAD	OLINGAN SOUTH ES	8,000.00
25	PAMANSALAN ES	JUDITH G. NIEVES	SCHOOL HEAD	PAMANSALAN ES	8,000.00
26	PUNTA CS	MICHEROSE D. SALADAGA	SCHOOL HEAD	PUNTA CS	8,000.00
27	SOUTH DISTRICT - PUNTA	SHEENA V. CABILLO	ADAS III - SB	PUNTA CS (SOUTH B)	8,000.00
28	SAN ALFONSO ES	MARIAMI M. ENAO	SCHOOL HEAD	SAN ALFONSO ES	8,000.00
29	SAN JOSE ES	NELLIE S. MERCADO	SCHOOL HEAD	SAN JOSE ES	8,000.00
30	SANGKOL ES	MACIAS D. REGAÑON	SCHOOL HEAD	SANGKOL ES	8,000.00
31	SICAYAB ES	ANNABEL B. GATCHALIAN	SCHOOL HEAD	SICAYAB ES	8,000.00
32	NORTH DISTRICT - DPDS	ALGIEMAR C. AGEAS	ADAS II - DO	SICAYAB ES (NORTH B)	8,000.00
33	SINAMAN IS - ES	EMIL E. BANUA	SCHOOL HEAD	SINAMAN IS - ES	8,000.00
34	SPED CENTER	REMRYAN R. REBUTAZO	SCHOOL HEAD	SPED CENTER	8,000.00
35	ST. JOHN ES	ERMA P. AJERO	SCHOOL HEAD	ST. JOHN ES	8,000.00
36	STA CRUZ ES	SUSANA B. PERONG	SCHOOL HEAD	STA CRUZ ES	8,000.00
37	SOUTH DISTRICT - PUNTA	ALEX ADRIAN P. DRILON	ADAS II - DO	STA. CRUZ ES (SOUTH A)	8,000.00
38	STA. FILOMENA IS - ES	GINA D. REGENCIA	SCHOOL HEAD	STA. FILOMENA IS - ES	8,000.00
39	STA. ISABEL ES	SUNNY O. ZAPANTA	SCHOOL HEAD	STA. ISABEL ES	8,000.00
40	STO. NIÑO ES	LEONARDO B. OBNIMAGA	SCHOOL HEAD	STO. NIÑO ES	8,000.00
41	TUBOD IS - ES	MA. TERESITA L. RONOLO	SCHOOL HEAD	TUBOD IS - ES	8,000.00
42	TURNO ES	PSYCHE G. MACUTE	SCHOOL HEAD	TURNO ES	8,000.00
43	EAST DISTRICT - ESTAKA	KRISTINE KAYE L. DAGPIN	ADAS II - DO	TURNO ES (EAST C)	8,000.00
44	UPPER DICAYAS IS - JHS	FERDINAND R. CORNELIO	SCHOOL HEAD	UPPER DICAYAS IS - ES	8,000.00
45	KEPIYANAN / VIRGINIA ES	LYDIA T. ETRONE	SCHOOL HEAD	VIRGINIA ES	8,000.00
46	ZNNHS - TURNO	VIRGINIA E. TAGAB	SCHOOL HEAD	ZNNHS - TURNO	8,000.00
47	ZNNHS - TURNO	CHRISTINE L. VALLECER	ADAS III - SB	ZNNHS TURNO (EAST A)	8,000.00
48	ZNNHS - TURNO	PERCIVAL J. ABO	ADAS II - DO	ZNNHS TURNO (EAST A)	8,000.00
					384,000.00
NON - IUS (SECONDARY SCHOOL)					
49	COGON NHS	MA. LISA E. VALDEHUEZA	SCHOOL HEAD	COGON NHS	8,000.00
50	SOUTH DISTRICT - COGON NHS	PRINCESS AIRLAH JHEN C. LACAY	ADAS III - SB	COGON NHS (SOUTH C)	8,000.00
51	SOUTH DISTRICT - COGON NHS	JACK C. PALOPALO	ADAS II - DO	COGON NHS (SOUTH C)	8,000.00
52	SOUTH DISTRICT - COGON NHS	CYD L. GULMATICO	ADAS II	COGON NHS (SOUTH C)	8,000.00
53	MIPUTAK NHS - JHS	JONALD L. NOLI	SCHOOL HEAD	MIPUTAK NHS	8,000.00

54	PAMANSALAN ETHS	NOEL G. SOLIS	SCHOOL HEAD	PAMANSALAN ETHS	8,000.00
55	SOUTH DISTRICT - PETHS	RYAN E. EGUIA	ADAS II - DO	PETHS (SOUTH C)	8,000.00
					56,000.00
IMPLEMENTING UNITS (IUS)					
56	AQUAMATHS	GLIROD JANE T. TINDUGAN	SCHOOL HEAD	AQUAMATHS	8,000.00
57	AQUAMATHS	FLORDELIZ FLORES	ADAS III - SB	AQUAMATHS	8,000.00
58	AQUAMATHS	JOY CHRISTINE D. MAINQUE	ADAS II - DO	AQUAMATHS	8,000.00
59	AQUAMATHS	JESSICA L. ZAMORAS / GENEVENE GARRY M. BONGCAC	ADAS II	AQUAMATHS	8,000.00
60	DCNHS	ELVIRA O. ALEJO	SCHOOL HEAD	DCNHS	8,000.00
61	DCNHS	BLEZZL ANN B. MAGNONOT	ADAS III - SB	DCNHS	8,000.00
62	DCNHS	MARIEL GWEN L. ABARCA	ADAS II - DO	DCNHS	8,000.00
53	GALAS NHS	JOSE REY A. ADRIATICO	SCHOOL HEAD	GALAS NHS	8,000.00
64	GALAS NHS	OFELIA D. SIGASIG	ADAS III - SB	GALAS NHS	8,000.00
65	GALAS NHS	ALLAINE KRISTINE Q. RENDORA	ADAS II - DO	GALAS NHS	8,000.00
66	PUNTA NHS	JOSEFINA S. TAN	SCHOOL HEAD	PUNTA NHS	8,000.00
67	PUNTA NHS	JANE A. SUAN	ADAS III - SB	PUNTA NHS	8,000.00
68	PUNTA NHS	STEPHEN H. GOYENA	AO II - DO	PUNTA NHS	8,000.00
69	PUNTA NHS	ROD C. MAGCANTA	SUPPLY OFFICER	PUNTA NHS	8,000.00
70	SICAYAB NHS	GINA O. REGANON	SCHOOL HEAD	SICAYAB NHS	8,000.00
71	SICAYAB NHS	JUNRIE MARK B. SUMALPONG	ADAS III - SB	SICAYAB NHS	8,000.00
72	SICAYAB NHS	GRACE S. BUÑAO	ADAS II - DO	SICAYAB NHS	8,000.00
73	ZNNHS MAIN	MA. ELLYN BETH E. RIOS	ADAS III - SB	ZNNHS MAIN	8,000.00
74	ZNNHS MAIN	GOMER GLEN BICBIC	ADAS II - DO	ZNNHS MAIN	8,000.00
75	ZNNHS - MAIN	JOSELITO S. TIZON	SCHOOL HEAD	ZNNHS - MAIN	8,000.00
					160,000.00
SCHOOLS DIVISION OFFICE (SDO)					
76	SDO - SUPPLY	DEBORAH MAE ALEJO	AO IV - SUPPLY OFFICER	SDO	8,000.00
77	SDO - BUDGET	CARRAH MAE ULLA	ADAS I	SDO	8,000.00
78	SDO - CASH	ROSMEBEL JOTOJOT	AO II	SDO	8,000.00
79	SDO - PERSONNEL	MANOLIN T. IBAÑEZ	AO II	SDO	8,000.00
80	SDO - ACCOUNTING	FRITZELLA SAM P. SARANDE	ADAS III	SDO	8,000.00
81	SDO - ACCOUNTING	SHEENNA H. GOYENA	ADAS III	SDO	8,000.00
82	SDO - ACCOUNTING	RIZZA MAE A. LORILLA	ADAS III	SDO	8,000.00
83	SDO - ACCOUNTING	ROSE KREYED D. TAN	ADAS III	SDO	8,000.00

64,000.00

SUB TOTAL 664,000.00

5,000.00

GRAND TOTAL 669,000.00

ONE TIME PAYMENT EXCLUSIVE FEE

Prepared by:

SHEENNA H. GOYENA
ADAS III

Reviewed by:

ANA RIVA E. LANAT, CPA
Accountant III

Approved by:

MA. LIZA B. TABILON, EdD, CESO V
Schools Division Superintendent



REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
REGIONAL OFFICE NO. IX
Cabatangan Hills, Zamboanga City

June 10, 2024

MA. LIZA R. TABILON, EdD, CESO V
Schools Division Superintendent
Schools Division of Dipolog City
Department of Education

Thru **MS. ISIS JOSEPHINE M. CABRERA**
OIC-Supervising Auditor *6/20/2024*

Dear Ms. Tabilon,

Relative to your letter dated May 28, 2024, on your request to organize an exclusive seminar for your division on the course, "Laws and Regulations on Government Expenditures" (LARGE) on August 13-16, 2024 at Dipolog City, Zamboanga del Norte, we propose the following provision subject to your approval:

1. **Participants:**
 - The guaranteed number of participants is 57.
2. **Venue:**
 - The venue shall be in a convention hall in Dipolog City, Zamboanga del Norte, subject to government procurement.
3. **Schedule:**
 - The seminar shall run for four (4) days, scheduled on August 13-16, 2024.
4. **Training Fee:**
 - The training cost of **Four Hundred Sixty One Thousand Pesos (P461,000.00)***, inclusive of the Training Fee to cover the venue, meals, honoraria of the Training Management Team (TMT), training kits, a manual and other materials. Should the number exceed the guaranteed number of participants, headcount shall prevail and COA shall adjust the cost accordingly.
* computed at P2,000.00/pax x 57 participants x 4 days and a one-time payment of an exclusive fee of P5,000.00, net of tax
5. **Outputs and Deliverables:**

Pursuant to Section 17 (1) of PD 1445 (the Government Auditing Code of the Philippines), the COA through the PDO (MDO then), is vested with the exclusive authority "to formulate long-range plans for a comprehensive training program for all personnel of the Commission and of personnel of other agencies of government xxx" (emphasis ours).

- A. In keeping with this mandate and with respect to this engagement, the **COA IX-Training Services** has the following responsibilities:
- i. Conduct the training on the scheduled dates and deliver the sessions as indicated in the attached Course Agenda unless changed through the mutual understanding of both parties;
 - ii. Designate a TMT comprised of Resource Person/s and Training Specialist/s who shall manage and coordinate the conduct of this training;
 - iii. Provide training kits for the participants inclusive of training bags, manuals, notebooks and pens on the day of the training;
 - iv. Ensure the availability of the venue that the minimum health protocols shall be observed;
 - v. Provide meals and snacks for the participants and the TMT;
 - vi. Provide e-copies of the slide presentations in PDF format after the training; and
 - vii. Issue Certificates of Appearance and Certificates of Training provided that the representative of the agency has presented a certified copy of proof of full payment of agreed training fees and participants' compliance with the training requirements.
- B. The **DepEd Schools Division of Dipolog City** has the following responsibilities:
- i. Ensure the complete attendance of all participants for the duration of the seminar;
 - ii. Provide a list of participants, including their nicknames, designations, active email addresses, and mobile phone numbers, at least ten (10) working days before the first day of the training;
 - iii. Provide a certified copy of the "Certificate of Availability of Funds (CAF)" for this engagement prior to the conduct of this training; and
 - iv. Ensure payment of the training fee as indicated in Item 4 of this Letter Conforme with the check drawn in the name of the "**COA RO IX**" thru LBP account number **01920-168-60** or payment thru LDDAP. The certified copy of proof of payment of the amount payable under this Agreement shall be submitted to the training coordinator on or before the conduct of the training.

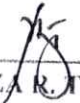
Should you agree with all the provisions indicated herein, kindly affix your signature below and send us the signed copy of this letter together with a certified copy of the Certificate of Availability of Funds on or before July 1, 2024. This agreement also serves as a statement of account for this joint undertaking.

For queries on the matter, please do not hesitate to contact Training Specialist Kerwin S. Ilano at coaro9.rtu@gmail.com.

Very truly yours,


ATTY. MARISOL D. LEGASPI
Regional Director

Conforme:



MA. LIZA R. TABILON, EdD, CESO V
Schools Division Superintendent
Office of the Schools Division Superintendent

