



Republic of the Philippines  
Department of Education  
Region VII, Central Visayas



**DIVISION OF BOHOL**  
City of Tagbilaran

**Division Memorandum**  
No. 55 (as. 2019)

To : Senior Bookkeepers, Disbursing Officers and All Others Concerned

Date : November 19, 2019

Subject : **Seminar on Laws and Rules on Government Expenditures (LARGE)**

1. In keeping with our mandate and to the desire of the Department of Education to capacitate the Finance workforce, this Office hereby disseminates the conduct of the Commission on Audit's Course/Seminar on **Laws and Rules on Government Expenditures (LARGE)**.

The 4-day course focuses on various accounting and auditing rules and regulations governing disbursements of government funds, particularly those covering personal services, traveling expenses, procurement of supplies and materials, capital outlay and other forms of expenditures. The course aims to enable participants understand the principles of public accountability and its meaning in terms of complying with accounting and auditing requirements. Case studies and exercises/workshops are used to reinforce the lecture discussion and to facilitate understanding of the fiscal laws and regulations on government expenditures.

2. In view hereof, all identified Senior Bookkeepers and Disbursing Officers of this Division are hereby directed to attend the Seminar/Course on **November 26-29, 2019. The venue will be at the 2<sup>nd</sup> Floor Multipurpose Hall, COA Regional Office No. VII, Cebu City.**
3. A seminar fee of **P8,000.00/participant (Live-out)** is mandatory upon registration. If payment is in check, please have it made payable to **COA SPTC Cebu**. Participants, as herein attached per Enclosure No. 1, will be attending on **Official Business**.
4. Expenses relative to the Seminar/Course shall be chargeable against School MOOE. However, participants handling Non-IUs Elementary and Secondary Schools shall be chargeable against the Division MOOE subject to usual accounting and auditing rules and regulations.
5. Immediate and wide dissemination of this memorandum is hereby directed.

  
**BIANITO A. DAGATAN Ed.D CESO**  
Schools Division Superintendent

**Department of Education**  
Division of Bohol

**LIST OF PARTICIPANTS**  
**Laws and Rules on Government Expenditures (LARGE)**  
November 26-29, 2019

Below are the nominated list of Finance personnel that will be attending the said COA course/seminar:

No.	Family Name	Name	Position	School
1	Acedo	Darlene Josefina	Disbursing Officer	San Pascual Agricultural NHS
2	Alampayan	Kristine Joy	Senior Bookkeeper	Tubigon West District (Elementary Schools)
3	Aparicio	Arlene	Senior Bookkeeper	Inabanga HS
4	Apit	Maristele	Disbursing Officer	Bilar NHS
5	Apit	Ann Lea	Senior Bookkeeper	Anda District (Elementary Schools)
6	Arango	Meriam	Senior Bookkeeper	Tulang NHS
7	Arboyes	Maria Rose	Disbursing Officer	Biabas Trade High School
8	Avenido	Sherall Bless	Senior Bookkeeper	Pres CPG Tec Voc
9	Avenido	Ester	Senior Bookkeeper	San Pascual Agricultural NHS
10	Bandala	Joycie	Senior Bookkeeper	Clarin NSF
11	Batucan	Marie Alyssa	Disbursing Officer	Tulang NHS
12	Baygan	Jocelyn	Senior Bookkeeper	Bilar NHS
13	Biloy	Mary Therese	Disbursing Officer	Sevilla NHS
14	Bolotaulo	Michelle Nee	Disbursing Officer	San Agustin NHS
15	Botero	Ellaine Rose	Senior Bookkeeper	Bantolinao HS
16	Capuno	Jerome	Senior Bookkeeper	Nahawan NHS
17	Casulucan	Bheviane Grace	Senior Bookkeeper	San Isidro Tech Voc
18	Cuhit	Lelit	Senior Bookkeeper	Tagum Sur NHS
19	Curay	Chel Ann	Senior Bookkeeper	Talibon District (Secondary Schools)
20	Escabusa	Ma. Irene	Senior Bookkeeper	Sierra Bullones TVHS
21	Espina	Alma	Senior Bookkeeper	Loon North District (Elementary Schools)
22	Espino	Charlie	Senior Bookkeeper	Mabini District (Elementary Schools)
23	Estallo	Ma. Lourdes	Senior Bookkeeper	Ubay Science HS
24	Galupo	Joan	Senior Bookkeeper	Mayuga NHS
25	Garcia	Anna	Senior Bookkeeper	Union NHS
26	Garrote	Edgardo	Senior Bookkeeper	Danao District (Elementary Schools)
27	Gelomio	Mary June Karen	Senior Bookkeeper	Tubigon West NHS
28	Jimenez	Judelyn	Senior Bookkeeper	Southern Inabanga HS
29	Lamaroza	Sheryl	Disbursing Officer	Mahayag NHS
30	Lauron	Marilou	Senior Bookkeeper	Nahawan NHS
31	Linuag	Perla	Disbursing Officer	Lila NHS
32	Manding	Pamela	Disbursing Officer	FLAHS
33	Marapao	Eva Clarice	Senior Bookkeeper	Pangangan NHS
34	Mendez	Ed Marcellin	Disbursing Officer	Sierra Bullones TVHS
35	Ocangas	Emily	Senior Bookkeeper	Dagohoy NHS
36	Perocho	Richie	Senior Bookkeeper	Candijay NHS
37	Plaza	Maria Riza	Disbursing Officer	Union NHS
38	Puquiz	Jennifer	Senior Bookkeeper	San Jose NHS Talibon
39	Ramo	Boots	Senior Bookkeeper	Tubigon East District (Secondary Schools)
40	Rosales	Ramil G.	Disbursing Officer	Pres CPG Tec Voc
41	Salao	Mark Ian	Senior Bookkeeper	Loon South District (Secondary Schools)
42	Salvacion	Liezel	Senior Bookkeeper	Alicia TVHS
43	Sandimas	Cristina	Senior Bookkeeper	Dusita NHS
44	Soliva	Karen	Senior Bookkeeper	Cortes District (Secondary Schools)
45	Taneo	Mareste	Senior Bookkeeper	Biabas Trade High School
46	Trajano	Kenneth	Senior Bookkeeper	Ubay 1 District (Elementary Schools)
47	Trazo	LEIZL ANNE	Senior Bookkeeper	Danao NHS
48	Villalongja	Samantha	Senior Bookkeeper	Buenavista District (Elementary Schools)
49	Vistal	Joanne Jade	Senior Bookkeeper	San Roque NHS-Mabini
50	Wate	Maricel	Senior Bookkeeper	Lila NHS

Approved by:

  
**BIANITO A. DAGATAN Ed.D CESO V**  
Schools Division Superintendent



Republic of the Philippines  
**DEPARTMENT OF EDUCATION**  
 Region VII, Central Visayas



**DIVISION OF BOHOL**  
 City of Tagbilaran

## **AUTHORITY TO TRAVEL**


Control No.

19100-128

**REGION VII**

**DIVISION OF BOHOL /SCHOOL**

Date of Filing	November 11, 2019
Name	Please see attached Enclosure for the list of participants ( <i>Acedo, Darlene Josefina</i> , et al)
Position/Designation	Non-IUs and IUs Senior Bookkeepers and Disbursing Officers
Permanent Station	Schools
Purpose of Travel	To attend COA Course/Seminar
Activity Organized/ Sponsored By	Commission on Audit - Region VII
Period Covered (Inclusive of Travel Time)	November 26-29, 2019
Please Check	<input checked="" type="checkbox"/> Official Business <input type="checkbox"/> Official Time
Venue / Destination	COA, Cebu City
Expenses Covered	Travel, DTE (subject to the usual accounting and auditing rules and regulations)
Fund Source (Pap Code/...)	

<b>Recommending Approval:</b>  <hr/> <p style="text-align: center;">Name and Signature</p> <p>Date: _____</p>	<b>Approved:</b>  <div style="text-align: center;">   <b>BIANITO A. DAGATAN, Ed.D.,CESO V</b> </div> <hr/> <p style="text-align: center;">Name and Signature</p> <p>Date: _____</p>
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