



Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OFFICE OF BATAAN

JUL 04 2025

DIVISION MEMORANDUM

No. 276, s. 2025

**ADVANCING FISCAL GOVERNANCE AND LEGAL COMPLIANCE:
A TECHNICAL SEMINAR ON GOVERNMENT EXPENDITURE LAWS AND
REGULATORY FRAMEWORKS**

To: Assistant Schools Division Superintendent
School Director
Chief Education Supervisors, CID and SGOD
Chief Administrative Officer - Finance
Education Program Supervisors
Public Schools District Supervisors
Senior Education Program Specialists
Education Program Specialists
Administrative Officers V, IV, and II
Accountants I and III
Executive Committee Members
SDO Dentist
Public School Heads, Elementary, Secondary, and Senior High School
Project Development Officers II and I
Administrative Assistants III, II, and I
Administrative Aide IV, III, and I
SDO Nurse
District Property Custodians
SDO Finance Team
All Others Concerned

1. This Office, through its Finance Unit, announces the conduct of **Advancing Fiscal Governance and Legal Compliance: A Technical Seminar on Government Expenditure Laws and Regulatory Frameworks** on the following schedules:

Batch 1: July 29 to August 1, 2025

Batch 2: August 5 to 8, 2025

Batch 3: August 12 to 15, 2025

ADVANCING FISCAL GOVERNANCE AND LEGAL COMPLIANCE:
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2. This activity aims to:
 - a) familiarize participants with the fundamental principles and legal bases governing government expenditures, including relevant provisions of the General Appropriations Act, COA Circulars, and DBM guidelines;
 - b) enhance the competence of DepEd personnel in processing disbursements for various expenditure items such as personnel services, traveling expenses, and MOOE, in compliance with existing government rules;
 - c) provide clear guidance on properly handling, recording, and reporting supplies, materials, equipment, and capital outlay, ensuring accuracy and accountability in asset management.
 - d) identify and prevent irregular, unnecessary, excessive, extravagant, and unconscionable (IIUEEU) expenditures through case-based discussions and expert insights from COA auditors and legal professionals; and
 - e) foster a culture of fiscal responsibility and proactive compliance among finance officers, school heads, and administrative staff in the Schools Division of Bataan.
3. A registration fee of **Eight Thousand Four Hundred Pesos (P8,400.00)** shall be collected from each participant to cover the necessary expenses relative to the conduct of the training. For participants from the **Implementing Units**, payment shall be made through the **SDO Cashier Section** not later than **July 18, 2025**.
4. Participants must confirm their attendance by completing the form through this link on or before **July 7, 2025**: <https://tinyurl.com/SDOBATAAN-LARGE-SEMINAR>. In the absence of a completed confirmation form, attendance shall be presumed.
5. A separate Memorandum shall be issued to provide details regarding the training venue.
6. Attached are the list of participants and the training matrix.
7. This Memorandum will serve as Travel Authority of the Participants (see Enclosure).



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8. Attendance is required for all participants. **Proxy is not allowed.**
9. Immediate and wide dissemination of this Memorandum is desired.


CAROLINA S. VIOLETA, EdD, CESO V
Schools Division Superintendent 

To be indicated in the Perpetual Index
under the following subjects:

ALLOTMENT	LAWS
AUDIT	POLICY
BUDGET	PROCEDURE
FUND	RULES AND REGULATIONS

/FS2/FS24
July 2, 2025

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**ADVANCING FISCAL GOVERNANCE AND LEGAL COMPLIANCE: A
TECHNICAL SEMINAR ON GOVERNMENT EXPENDITURE LAWS AND
REGULATORY FRAMEWORKS**

Batch 1: July 29 to August 1, 2025

LIST OF PARTICIPANTS

NO.	NAME	POSITION / DESIGNATION	STATION
1	CAROLINA S. VIOLETA, EdD, CESO V	SCHOOLS DIVISION SUPERINTENDENT	SDO-BATAAN
2	ARMANDO C. CAPILI, EdD	ASSISTANT SCHOOLS DIVISION SUPERINTENDENT	SDO-BATAAN
3	MILAGROS M. PEÑAFLO, EdD	CHIEF EDUCATION PROGRAM SUPERVISOR	SDO-BATAAN
4	RAMON C. PEREZ	CHIEF EDUCATION PROGRAM SUPERVISOR	SDO-BATAAN
5	EDWIN R. BERMILLO	EDUCATION PROGRAM SUPERVISOR	SDO-BATAAN
6	DANILO C. CAYSIDO	EDUCATION PROGRAM SUPERVISOR	SDO-BATAAN
7	JACQUELINE C. TUAZON	EDUCATION PROGRAM SUPERVISOR	SDO-BATAAN
8	JEAN LINTAG	EDUCATION PROGRAM SUPERVISOR	SDO-BATAAN
9	JETHRO M. NOCOM	SENIOR EDUCATION PROGRAM SPECIALIST	SDO-BATAAN
10	HERMIE DURAN	SENIOR EDUCATION PROGRAM SPECIALIST	SDO-BATAAN
11	PILAR C. IGNACIO	ADMINISTRATIVE OFFICER V	SDO-BATAAN
12	RHODORA C. GANZON	ADMINISTRATIVE OFFICER V	SDO-BATAAN
13	HAZEL DILIG-CARANDANG	ATTORNEY III	SDO-BATAAN
14	RICHARD M. ALBORO	INFORMATION TECHNOLOGY OFFICER I	SDO-BATAAN
15	MERCK BRYAN A. GRAGASIN	ENGINEER III	SDO-BATAAN
16	NICO M. MANGALIMAN	PLANNING OFFICER III	SDO-BATAAN
17	JENNIFER ALIP	DENTIST	SDO-BATAAN
18	MYRA V. DILIG	ACCOUNTANT III	SDO-BATAAN
19	MARK GENO GAOR	ACCOUNTANT III	BHSA
20	MIA ARIANA P. TANCIONGCO	SCHOOL DIRECTOR	BHSA
21	REYNALDO B. VISDA	SCHOOL HEAD	B. CAMACHO NHS
22	ARLENE M. MATILDE	SCHOOL HEAD	BALSIK NHS
23	CESAR L. VALENZUELA, EdD	SCHOOL HEAD	BATAAN SCHOOLS OF FISHERIES
24	DAVE D. BASTO	SCHOOL HEAD	E.C BERNABE NHS
25	ARCELE F. SERVERA	SCHOOL HEAD	HERMOSA NHS
26	OMAR G. MAGCALAS	SCHOOL HEAD	JOSE C. PAYUMO JR. MHS
27	JANE D. ROBLES	SCHOOL HEAD	DINALUPIHAN ES
28	MA FE TERESA T. PENAFLO	SCHOOL HEAD	SAN RAMON ES
29	JESSICA A. TORRES	SCHOOL HEAD	BAGAC ES
30	MA. CECILIA L. PAGUIO	SCHOOL HEAD	MORONG ES
31	BASILISA S. ICASIANO	SCHOOL HEAD	LIMAY ES
32	IRENE B. ANGELES	SCHOOL HEAD	ARELLANO ES



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NO.	NAME	POSITION / DESIGNATION	STATION
33	JOSEPH RALPH S. DIZON	SCHOOL HEAD	PILAR ES
34	JEFFREY V. DAVID	SCHOOL HEAD	ORANI NORTH ES
35	CHARITO D. CORPUS	SCHOOL HEAD	SAMAL NORTH ES
36	ROSARIO CANLAS	SCHOOL HEAD	HERMOSA ES
37	NOEL T. LAGMAN	SCHOOL HEAD	ANTONIO G. LLAMAS ES
38	EMILY D.R. MENDOZA	SCHOOL HEAD	TOMAS PINPIN MEMORIAL ES
39	LEOVIGILDO E. DOMINGO JR.	SCHOOL HEAD	KANAWAN INTEGRATED SCHOOL
40	NORMAN T. MOSQUIDA	SCHOOL HEAD	QUINAWAN IS
41	IVAN GAIL R. YARRA	SCHOOL HEAD	KINARAGAN IS
42	MARISSA B. REGALA	SCHOOL HEAD	SIBUL ES
43	MARIQUITA A. BANAL	SCHOOL HEAD	BIAAN INTEGRATED SCHOOL
44	ERLINDA CUSTORIO	SCHOOL HEAD	CASUPANAN ES
45	BERNADETTE M. DELA CRUZ	CAO-FINANCE	BHSA
46	MISTY B. DELA CRUZ	EDUCATION PROGRAM SPECIALIST II	SDO-BATAAN
47	ETHEL JOYCE T. BARTOLOME	ADMINISTRATIVE OFFICER IV (SUPPLY)	SDO-BATAAN
48	LORENA L. INLONG	ADMINISTRATIVE OFFICER IV (RECORDS)	SDO-BATAAN
49	MA. LIZA A. MANUEL	ADMINISTRATIVE OFFICER IV (HRMO II)	SDO-BATAAN
50	ROSALIE JOY G. TRINIDAD	ADMINISTRATIVE OFFICER IV (CASHIER II)	SDO-BATAAN
51	GERALD A. LINGAD	PROJECT DEVELOPMENT OFFICER II	SDO-BATAAN
52	MA. LOURDES DJ GABAYA	NURSE II	SDO-BATAAN
53	JOBELLE S. ANTONIO	ADMINISTRATIVE OFFICER II	SDO-BATAAN
54	RENATO MYLON N. DE GUIA	PROJECT DEVELOPMENT OFFICER I	SDO-BATAAN
55	PAUL JOHN D. DIMLA	ADMINISTRATIVE ASSISTANT III	SDO-BATAAN
56	KRIZZA MARIE S. LOPEZ	ADMINISTRATIVE ASSISTANT III	SDO-BATAAN
57	MARIA FE P. MARTONITO	ADMINISTRATIVE ASSISTANT III	SDO-BATAAN
58	AHLENE KAYE M. MATILDE	ADMINISTRATIVE ASSISTANT III	SDO-BATAAN
59	LOUISE ANNE Q. SAMONTE	ADMINISTRATIVE ASSISTANT III	SDO-BATAAN
60	MARVIE D. SANTOS	ADMINISTRATIVE ASSISTANT III	SDO-BATAAN
61	MYLENE R. ALCANTARA	ADMINISTRATIVE ASSISTANT III	SDO-BATAAN
62	MOONYNA G. ALIPIO	ADMINISTRATIVE ASSISTANT III	SDO-BATAAN
63	DIANA ROSE C. BAUTISTA	ADMINISTRATIVE ASSISTANT III	SDO-BATAAN
64	PAMELA D. DELA ROSA	ADMINISTRATIVE ASSISTANT III	SDO-BATAAN
65	ROCHELLE VI C. LANGAMAN	ADMINISTRATIVE ASSISTANT III	SDO-BATAAN
66	KRISTINE D. PAGDANGANAN	ADMINISTRATIVE ASSISTANT III	SDO-BATAAN
67	MARY JOY L. QUINTERO	ADMINISTRATIVE ASSISTANT III	SDO-BATAAN
68	MARITESS A. SANCHEZ	ADMINISTRATIVE ASSISTANT III	SDO-BATAAN
69	MARIA JANINE O. TAULE	ADMINISTRATIVE ASSISTANT III	SDO-BATAAN
70	ROSALIE T. TOLEDO	ADMINISTRATIVE ASSISTANT III	B. CAMACHO NHS
71	ANGELINA A. AMISTOSO	ADMINISTRATIVE ASSISTANT III	BALSIK NHS



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NO.	NAME	POSITION / DESIGNATION	STATION
72	ROSARIO B. DE LEON	ACCOUNTANT I	BATAAN SCHOOLS OF FISHERIES
73	GEMMA M. SAGUN	ADMINISTRATIVE ASSISTANT III	E.C BERNABE NHS
74	REGINA ALEISANDRA R. BUSTILLOS	ADMINISTRATIVE ASSISTANT III	HERMOSA NHS
75	EDJEAN F. MADRIGAL	ADMINISTRATIVE ASSISTANT III	JOSE C. PAYUMO JR. MHS
76	JHOSA L. SANTOS	ADMINISTRATIVE ASSISTANT III	DINALUPIHAN WEST DISTRICT
77	CHRISTINE D. TOLOSA	ADMINISTRATIVE ASSISTANT III	MORONG DISTRICT
78	SARAH G. LABAMPA	ADMINISTRATIVE ASSISTANT III	BAGAC DISTRICT
79	MARY JANE S. QUINTO	ADMINISTRATIVE ASSISTANT III	HERMOSA DISTRICT
80	BERNADETTE E. BOLIVAR	ADMINISTRATIVE ASSISTANT III	SAMAL DISTRICT
81	MARY ANN O. PRIANES	ADMINISTRATIVE ASSISTANT III	ABUCAY DISTRICT
82	MARIBEL P. DE ROXAS	ADMINISTRATIVE ASSISTANT III	ORION DISTRICT
83	KIM MIKAELLA D. NICDAO	ADMINISTRATIVE ASSISTANT III	PILAR DISTRICT
84	KRISTINE JOY M. MAGIA	ADMINISTRATIVE ASSISTANT III	MARIVELES DISTRICT
85	LEONOR M. VILLARUZ	ADMINISTRATIVE ASSISTANT III	LIMAY DISTRICT
86	LOVELY RENZ M. GARCIA	ADMINISTRATIVE ASSISTANT III	ORANI DISTRICT
87	ERWIN C. CABANA	ADMINISTRATIVE ASSISTANT II	SDO-BATAAN
88	JONNALYN V. ORTEGA	ADMINISTRATIVE ASSISTANT II	B. CAMACHO NHS
89	EDWIN B. MANALAD	ADMINISTRATIVE ASSISTANT II	BALSIK NHS
90	MELODY B. MARQUEZ	ADMINISTRATIVE ASSISTANT II	BATAAN SCHOOLS OF FISHERIES
91	NHORLEEN G. DIMARUCOT	ADMINISTRATIVE ASSISTANT II	E.C BERNABE NHS
92	JEROME L. AGUILAR	ADMINISTRATIVE ASSISTANT II	HERMOSA NHS
93	MARIA MIMOSA R. MESINA	ADMINISTRATIVE ASSISTANT II	JOSE C. PAYUMO JR. MHS
94	ANNA P. NUGUID	ADMINISTRATIVE ASSISTANT II	D.EAST
95	CHRISTOPHER DAVES N. SALVADOR	ADMINISTRATIVE ASSISTANT I	SDO-BATAAN
96	MARIEL C. CABUTAJE	ADMINISTRATIVE AIDE IV (CASUAL)	SDO-BATAAN
97	SARAH JOY M. SIOSON	ADMINISTRATIVE AIDE IV (CASUAL)	SDO-BATAAN
98	SHERYL JAIME	ADMINISTRATIVE AIDE IV (CASUAL)	SDO-BATAAN
99	KEVIN PATRICK R. LLAGUNO	ADMINISTRATIVE AIDE III	SDO-BATAAN
100	EDNA D. TOLENTINO	ADMINISTRATIVE AIDE I	SDO-BATAAN



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**ADVANCING FISCAL GOVERNANCE AND LEGAL COMPLIANCE: A
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Batch 2: August 5 to 8, 2025

LIST OF PARTICIPANTS

NO.	NAME	POSITION / DESIGNATION	STATION
1	ELMA P. DIZON	PUBLIC SCHOOLS DISTRICT SUPERVISOR	SAMAL DISTRICT
2	MINERVA P. RILLO	PUBLIC SCHOOLS DISTRICT SUPERVISOR	PILAR DISTRICT
3	TERESITA R. ORDIALES	PUBLIC SCHOOLS DISTRICT SUPERVISOR	ORION DISTRICT
4	FRANCISCO B. BAUTISTA	PUBLIC SCHOOLS DISTRICT SUPERVISOR	LIMAY DISTRICT
5	MARIEL M. LABANDILLO	PUBLIC SCHOOLS DISTRICT SUPERVISOR	MORONG DISTRICT
6	JONATHAN B. DE GUZMAN	PUBLIC SCHOOLS DISTRICT SUPERVISOR	BAGAC DISTRICT
7	JENNIFER S. DOMINGUEZ, EdD	SCHOOL HEAD	UDYONG NHS
8	JOHN R. QUIROZ	SCHOOL HEAD	LAMAO NHS
9	FEDERICK Y. SIMBOL	SCHOOL HEAD	LIMAY NHS
10	AIDA P. CAPILI, EdD	SCHOOL HEAD	LUAKAN NHS
11	ARA S. VELASCO, EdD.	SCHOOL HEAD	MAGSAYSAY NHS
12	LUDIVINA S. OMANIA	SCHOOL HEAD	MARIVELES NHS CAB CABEN
13	ARIEL S. VALENCIA	SCHOOL HEAD	GEPS - OICS
14	JESSICA QUIMLAT	SCHOOL HEAD	BAGAC NHS, PARANG
15	CARLITO PONTILLAS	SCHOOL HEAD	MNHS - CAMAYA CAMPUS
16	ODIELON GAMBOA	SCHOOL HEAD	ROOSEVELT NHS
17	ELDA AFABLE	SCHOOL HEAD	LUCANIN INTEGRATED SCHOOL
18	MARIO R. VICTORIA	SCHOOL HEAD	DOÑA INTEGRATED SCHOOL
19	ERWIN T. TERRIBLE	SCHOOL HEAD	PULO INTEGRATED SCHOOL
20	ROMUALDO COMIA	SCHOOL HEAD	SMVPL MIS
21	ROSEMARIE D. INOCENCIO	SCHOOL HEAD	BANGKAL HIGH SCHOOL
22	JEANA L. DE LOS SANTOS	SCHOOL HEAD	PALILI INTEGRATED SCHOOL
23	JANNY D. MANLA	SCHOOL HEAD	MARINA BAY ES
24	JOSE C. GUANZON	SCHOOL HEAD	ALANGAN ES
25	MARY ANN S. VALDEZ	SCHOOL HEAD	PINAGSUMILAN ES
26	JERIC C. LOPEZ	OIC-SCHOOL HEAD	EVA AETA ES
27	MARIFER T. VISDA	ADMINISTRATIVE OFFICER II	TOMAS PINPIN MEM ES
28	LORY JANE G. GONZALES	ADMINISTRATIVE OFFICER II	BANAWANG ES
29	JERLYN P. PAGUIO	ADMINISTRATIVE OFFICER II	OLD SAN JOSE ES
30	DENNIS P. GUINTO	ADMINISTRATIVE OFFICER II	ALMACEN ES
31	DONNA N. SALCEDO	ADMINISTRATIVE OFFICER II	AGLES



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NO.	NAME	POSITION / DESIGNATION	STATION
32	ROSELENE M. SILVA	ADMINISTRATIVE OFFICER II	ALAS ASIN ES
33	ARLENE A. ANTONIO	ADMINISTRATIVE OFFICER II	PARAISO ES
34	ANDREW KING J. PIZARRO	ADMINISTRATIVE OFFICER II	STO. DOMINGO ES
35	AVEGAIL B. NAÑASCA	ADMINISTRATIVE OFFICER II	SAMAL NORTH ES
36	MA. DEBBIE S. LIMONGCO	ADMINISTRATIVE OFFICER II	MORONG ES
37	JERICO CRUZ	PROJECT DEVELOPMENT OFFICER I	WAKAS ES
38	MICHA ELLA M. MACASPAC	ADMINISTRATIVE OFFICER II	LUAKAN ES
39	ROBIN JAMES P. ATIENZA	ADMINISTRATIVE ASSISTANT III	JUSTICE E.A GANCAYCO MHS
40	ANNABEL A. GALICIA	ADMINISTRATIVE ASSISTANT III	LAMAO NHS
41	ANGIE ROSE CAYANAN	ADMINISTRATIVE ASSISTANT III	LIMAY NHS
42	ANJELLA B. ARCEO	ADMINISTRATIVE ASSISTANT III	LUAKAN NHS
43	ROSSANA S. SORIANO	ADMINISTRATIVE ASSISTANT III	MAGSAYSAY NHS
44	PRINCESS LOVE L. MERIÑO	ADMINISTRATIVE ASSISTANT III	MNHS- CABCABEN
45	MARIA LINDA L. BAYLOSIS	ADMINISTRATIVE ASSISTANT II	JUSTICE E.A GANCAYCO MHS
46	ROBERTO C. DELOS REYES	ADMINISTRATIVE ASSISTANT II	LAMAO NHS
47	JOHN REX B. DIZON	ADMINISTRATIVE ASSISTANT II	LIMAY NHS
48	ARVIE JOHN L. SANTOS	ADMINISTRATIVE ASSISTANT II	LUAKAN NHS
49	MELANIE I. SIMSUANGCO	ADMINISTRATIVE ASSISTANT II	MAGSAYSAY NHS
50	MARIA CECILIA D. TIMPOG	ADMINISTRATIVE ASSISTANT II	MNHS CABCABEN



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**ADVANCING FISCAL GOVERNANCE AND LEGAL COMPLIANCE: A
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Batch 3: August 12 to 15, 2025

LIST OF PARTICIPANTS

NO.	NAME	POSITION / DESIGNATION	STATION
1	ARLENE CARLOS	PUBLIC SCHOOLS DISTRICT SUPERVISOR	HERMOSA DISTRICT
2	JEOLFA REYES	PUBLIC SCHOOLS DISTRICT SUPERVISOR	ORANI DISTRICT
3	RUEL D. LINGAD	PUBLIC SCHOOLS DISTRICT SUPERVISOR	DINALUPIHAN EAST DISTRICT
4	RONIE S. MENDOZA	PUBLIC SCHOOLS DISTRICT SUPERVISOR	DINALUPIHAN WEST DISTRICT
5	RODGER R. DE PADUA	PUBLIC SCHOOLS DISTRICT SUPERVISOR	MARIVELES DISTRICT
6	ELVIRA R. MINA	PUBLIC SCHOOLS DISTRICT SUPERVISOR	ABUCAY DISTRICT
7	MARIJOY B. MENDOZA, EdD	SCHOOL HEAD	MNHS - POBLACION
8	GEMMA TERESA P. CABREROS, EdD	SCHOOL HEAD	MORONG NHS
9	GLECERIA C. MATEO	SCHOOL HEAD	ORANI NHS
10	MYRNA E. CASTILLO, PhD	SCHOOL HEAD	PABLO ROMAN NHS
11	EDGARDO JESUS S. BASA II	SCHOOL HEAD	PAGALANGGANG NHS
12	LORINDA R. POBLETE	SCHOOL HEAD	SAMAL NHS
13	CHARINA A. MORALES	SCHOOL HEAD	CABCABEN ES
14	JENNELYN SIBAYAN	SCHOOL HEAD	MNHS CABCABEN - ALION
15	MIRAFLORE RONQUILLO	SCHOOL HEAD	TUBO TUBO IS
16	JUNE C. SERVERA	SCHOOL HEAD	MSHS SITIO MABUHAY
17	GERALDINE C. FLORES	SCHOOL HEAD	TUCOP INTEGRATED SCHOOL
18	JOHN PAUL SOLON	SCHOOL HEAD	PASTOLAN INTEGRATED SCHOOL
19	JASMINE FELIPE	SCHOOL HEAD	SUMALO INTEGRATED SCHOOL
20	RAFFY R. ABILONG	SCHOOL HEAD	STA. ISABEL ES
21	VIRGINIA S. MACABUHAY	SCHOOL HEAD	SAMAL SOUTH ES
22	ARVIN N. DE DIOS	SCHOOL HEAD	MNHS CABCABEN - BATANGAS II
23	IMELDA N. MARTIN	SCHOOL HEAD	BAGUMBAYAN ES
24	JOEY R. SILVA	SCHOOL HEAD	MNHS MALAYA
25	ANGELITO M. LICUP	SCHOOL HEAD	STA. ROSA ES
26	MILDRED V. NICHOLS	SCHOOL HEAD	MNHS -SISIMAN
27	LOIDA D. FAUSTO	SCHOOL HEAD	NAPARING ES
28	GEMMARUTH G. CASTRO	SCHOOL HEAD	SALIAN ES
29	HILDA D. SAYSON	SCHOOL HEAD	BAMBAN/MAITES IS
30	RONALDO A. PUNLA	SCHOOL HEAD	LUAKAN NHS ANNEX
31	WILBERT D. LANGREO	SCHOOL HEAD	ST. FRANCIS NHS



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NO.	NAME	POSITION / DESIGNATION	STATION
32	CRISANTO V. SANTOS	SCHOOL HEAD	ONHS-PARANG PARANG
33	ANGELO R. BASILIO	SCHOOL HEAD	DR. VICTORIA B. ROMAN MEM HS
34	AILEENE J. MACASPAC	SCHOOL HEAD	HERMOSA NHS - ANNEX
35	MA. LIZA INCLETO	SCHOOL HEAD	NAGBALAYONG HIGH SCHOOL
36	MARLENE G. LULU	SCHOOL HEAD	STA. LUCIA HIGH SCHOOL
37	EVELYN PEREZ	SCHOOL HEAD	SAYSAIN HIGH SCHOOL
38	MA. BERNADETTE MENDIOLA	SCHOOL HEAD	LAMAO ES
39	MYRNA B. TIHIM	ADMINISTRATIVE ASSISTANT III	MNHS POBLACION
40	KRIZA L. LOYOLA	ADMINISTRATIVE ASSISTANT III	MORONG NHS
41	RHEA KATRINA P. DUMALAG	ADMINISTRATIVE ASSISTANT III	ORANI NHS
42	LEO S. MUÑOZ	ADMINISTRATIVE ASSISTANT III	P. ROMAN NHS
43	ROSE ANN G. CALLO	ADMINISTRATIVE ASSISTANT III	PAGALANGGANG NHS
44	MARY ROSE I. SALONGA	ADMINISTRATIVE ASSISTANT III	SAMAL NHS
45	REYNALDO S. RUBIA	ADMINISTRATIVE ASSISTANT II	MNHS POBLACION
46	MARICEL A. ALOQUINA	ADMINISTRATIVE ASSISTANT II	MORONG NHS
47	RONNIE D. DELA CRUZ	ADMINISTRATIVE ASSISTANT II	ORANI NHS
48	MIKE JUSTINE N. MANALAD	ADMINISTRATIVE ASSISTANT II	PABLO ROMAN NHS
49	RUBY G. MAGCALAS	ADMINISTRATIVE ASSISTANT II	PAGALANGGANG NHS
50	BENILDA B. DE GUZMAN	ADMINISTRATIVE ASSISTANT II	SAMAL NHS

PROGRAM AGENDA

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

DepEd Schools Division of Bataan

July 29-August 1, 2025 – 1st Batch



DATE	TIME	SESSION TITLE(S)	RESOURCE PERSON(S)
DAY 1	8:00-8:30 am	Registration	
	8:30-10:00	Opening Activities Levelling of Expectations	Ms. Riza P. Siron Training Facilitator
	10:00 – 10:15	AM BREAK	
	10:15 – 12:00nn	Session 1: Fundamental Principles on Government Expenditures	Atty. Abraham D. Basilio State Auditor IV/ Audit Team Leader LGAS F-Province of Tarlac
	12:00 - 1:00 pm	LUNCH BREAK	
	1:00 – 3:00 pm	Session 2: Disbursements of Government Funds	
	3:00 – 3:15 pm	PM BREAK	
	3:15 – 5:00 pm	<i>continuation...</i> Session 2: Disbursements of Government Funds	
DAY 2	08:00 – 10:00 am	Session 3: Personnel Services	Atty. Princess Claris Araucto-Laguatan State Auditor IV/ Audit Team Leader LGAS G-Province of Tarlac
	10:00 – 10:15 am	AM BREAK	
	10:15 – 12:00 nn	<i>continuation...</i> Session 3: Personnel Services	
	12:00 – 1:00 pm	LUNCH BREAK	
	1:00 – 3:00 pm	Session 4: Traveling Expenses	
	3:00 – 3:15 pm	PM BREAK	
	3:15 – 5:00 pm	<i>continuation...</i> Session 4: Traveling Expenses	
DAY 3	08:00 – 10:00 am	Session 5: Supplies, Materials and Equipment Inventory/Expenses	Ms. Princess Lea B. Taroy State Auditor IV/OIC-Supervising Auditor LGASE - Tarlac
	10:00 – 10:15	AM BREAK	
	10:15 – 12:00 nn	<i>continuation...</i> Session 5: Supplies, Materials and Equipment Inventory/Expenses	
	12:00 – 1:00 pm	LUNCH BREAK	
	1:00 – 3:00 pm	Session 6: Other MOOE Accounts and Financial Expenses	
	3:15 – 5:00 pm	<i>continuation...</i> Session 6: Other MOOE Accounts and Financial Expenses	



DAY 4	08:00 – 10:00 am	Session 7: Capital Outlay: Property, Plant and Equipment	Ms. Princess Lea B. Taroy State Auditor IV/OIC-Supervising Auditor LGAS E – Tarlac
	10:00 – 10:15	AM BREAK	
	10:15 – 12:00	<i>continuation...</i> Session 7: Capital Outlay: Property, Plant and Equipment	
	12:00 – 1:00 pm	LUNCH BREAK	
	1:00 – 4:00 pm	Session 8: Irregular, Illegal, Unnecessary, Excessive, Extravagant, Unconscionable (IIUEEU) Expenditures	Atty. Daryl G. Liangco State Auditor V/Division Chief Fraud Audit Division
	4:00 – 5:00 pm	Closing	Riza P. Siron Training Facilitator



PROGRAM AGENDA

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

DepEd Schools Division of Bataan

August 5-8, 2025 - 2nd Batch



DATE	TIME	SESSION TITLE(S)	RESOURCE PERSON(S)
DAY 1	8:00-08:30 am	Registration	
	8:30-10:00	Opening Activities Levelling of Expectations	Ms. Riza P. Siron Training Facilitator
	10:00 - 10:15	AM BREAK	
	10:15 - 12:00nn	Session 1: Fundamental Principles on Government Expenditures	Atty. Abraham D. Basilio State Auditor IV/Audit Team Leader LGAS F-Province of Tarlac
	12:00 - 1:00 pm	LUNCH BREAK	
	1:00 - 3:00 pm	Session 2: Disbursements of Government Funds	
	3:00 - 3:15 pm	PM BREAK	
	3:15 - 5:00 pm	<i>continuation...</i> Session 2: Disbursements of Government Funds	
DAY 2	08:00 - 10:00 am	Session 3: Personnel Services	Atty. Princess Claris Araucto-Laguatan State Auditor IV/Audit Team Leader LGAS G-Province of Tarlac
	10:00 - 10:15 am	AM BREAK	
	10:15 - 12:00 nn	<i>continuation...</i> Session 3: Personnel Services	
	12:00 - 1:00 pm	LUNCH BREAK	
	1:00 - 3:00 pm	Session 4: Traveling Expenses	
	3:00 - 3:15 pm	PM BREAK	
	3:15 - 5:00 pm	<i>continuation...</i> Session 4: Traveling Expenses	
DAY 3	08:00 - 10:00 am	Session 5: Supplies, Materials and Equipment Inventory/Expenses	Ms. Princess Lea B. Taroy State Auditor IV/OIC-Supervising Auditor LGAS E - Tarlac
	10:00 - 10:15	AM BREAK	
	10:15 - 12:00 nn	<i>continuation...</i> Session 5: Supplies, Materials and Equipment Inventory/Expenses	
	12:00 - 1:00 pm	LUNCH BREAK	
	1:00 - 3:00 pm	Session 6: Other MOOE Accounts and Financial Expenses	
	3:15 - 5:00 pm	<i>continuation...</i>	



		Session 6: Other MOOE Accounts and Financial Expenses	
DAY 4	08:00 – 10:00 am	Session 7: Capital Outlay: Property, Plant and Equipment	Ms. Princess Lea B. Taroy State Auditor IV/OIC-Supervising Auditor LGASE – Tarlac
	10:00 – 10:15	AM BREAK	
	10:15 – 12:00	<i>continuation...</i> Session 7: Capital Outlay: Property, Plant and Equipment	
	12:00 – 1:00 pm	LUNCH BREAK	
	1:00 – 4:00 pm	Session 8: Irregular, Illegal, Unnecessary, Excessive, Extravagant, Unconscionable (IIUEEU) Expenditures	Atty. Daryl G. Liangco State Auditor V/Division Chief Fraud Audit Division
	4:00 – 5:00 pm	Closing	Riza P. Siron Training Facilitator



PROGRAM AGENDA

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

Ag DepEd Schools Division of Bataan

August 12-15, 2025 – 3rd Batch



DATE	TIME	SESSION TITLE(S)	RESOURCE PERSON(S)
DAY 1	8:00-08:30 am	Registration	
	8:30-10:00	Opening Activities Levelling of Expectations	Ms. Riza P. Siron Training Facilitator
	10:00 – 10:15	AM BREAK	
	10:15 – 12:00nn	Session 1: Fundamental Principles on Government Expenditures	Atty. Daryl G. Liangco State Auditor V/Division Chief Fraud Audit Division
	12:00 – 1:00 pm	LUNCH BREAK	
	1:00 – 3:00 pm	Session 2: Disbursements of Government Funds	
	3:00 – 3:15 pm	PM BREAK	
	3:15 – 5:00 pm	<i>continuation...</i> Session 2: Disbursements of Government Funds	
DAY 2	08:00 – 10:00 am	Session 3: Personnel Services	Atty. Abraham D. Basilio State Auditor IV/Audit Team Leader LGAS F-Province of Tarlac
	10:00 – 10:15 am	AM BREAK	
	10:15 – 12:00 nn	<i>continuation...</i> Session 3: Personnel Services	
	12:00 – 1:00 pm	LUNCH BREAK	
	1:00 – 3:00 pm	Session 4: Traveling Expenses	
	3:00 – 3:15 pm	PM BREAK	
	3:15 – 5:00 pm	<i>continuation...</i> Session 4: Traveling Expenses	
DAY 3	08:00 – 10:00 am	Session 5: Supplies, Materials and Equipment Inventory/Expenses	Mr. Matthew Ryan M. Roque State Auditor III/OIC-Audit Team Leader LGAS E-Tarlac
	10:00 – 10:15	AM BREAK	
	10:15 – 12:00 nn	<i>continuation...</i> Session 5: Supplies, Materials and Equipment Inventory/Expenses	
	12:00 – 1:00 pm	LUNCH BREAK	
	1:00 – 3:00 pm	Session 6: Other MOOE Accounts and Financial Expenses	
	3:15 – 5:00 pm	<i>continuation...</i> Session 6: Other MOOE Accounts and Financial Expenses	



DAY 4	08:00 – 10:00 am	Session 7: Capital Outlay: Property, Plant and Equipment	Mr. Matthew Ryan M. Roque State Auditor III/OIC-Audit Team Leader LGAS E-Tarlac
	10:00 – 10:15	AM BREAK	
	10:15 – 12:00	<i>continuation...</i> Session 7: Capital Outlay: Property, Plant and Equipment	
	12:00 – 1:00 pm	LUNCH BREAK	
	1:00 – 4:00 pm	Session 8: Irregular, Illegal, Unnecessary, Excessive, Extravagant, Unconscionable (IIUEEU) Expenditures	Atty. Princess Claris Araucto-Laguatan State Auditor IV/Audit Team Leader LGAS G-Province of Tarlac
	4:00 – 5:00 pm	Closing	Riza P. Siron Training Facilitator

