



Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OF PAMPANGA

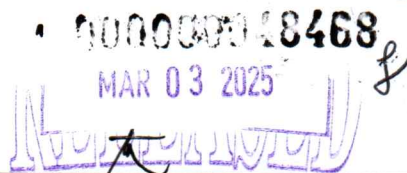
DIVISION MEMORANDUM
NO. 169, s. 2025

February 27, 2025

TO: Assistant Schools Division Superintendent
Public Schools District Supervisors
School Heads of Public Elementary Schools
School Heads of Public Secondary Schools
All Others Concerned

**SEMINAR ON THE LAWS AND REGULATIONS ON GOVERNMENT
EXPENDITURES (LARGE)**

1. This Office requested to the Commission on Audit (COA) a Seminar or Training for SDO Finance Personnel, Bookkeepers In Charge of Pre-Audit of Liquidation Reports, Senior Bookkeepers and School Heads of Fiscally Autonomous Schools on Laws and Regulations on Government Expenditures.
2. In line with the above, the Commission on Audit approved the said request and will conduct a Seminar on Laws and Regulation on Government Expenditures on March 11 to 14, 2025 (1st Batch) and March 18-21, 2025 (2nd Batch) at Subic Riviera Hotel and Residences Subic, Freeport Zone, Zambales.
3. A registration fee of P6,000.00 per participant shall be collected chargeable to the School MOOE to defray expenses relative to the conduct of the activity like honoraria of speakers, training kits and other related materials. Payment shall be made at the SDO Cashier's Unit on or before March 6, 2025, for the 1st Batch and March 13, 2025, for the 2nd Batch.
4. Hotel Accommodation and Travelling Expenses of the participants is also chargeable to School MOOE subject to existing rules and regulations as set forth in Deped Order 43 s. 2022.
5. Attached herewith is the Training Matrix and List of Participants for Batch 1 and 2.
6. This shall serve as Travel Order of the Participants.
7. Wide dissemination of and strict compliance with this Memorandum is directed.



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Schools Division Superintendent



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PROGRAM AGENDA

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

Agency personnel (DepEd Schools Division of Pampanga)

March 11-14, 2025 - 1st Batch

March 18-21, 2025 - 2nd Batch

Subic Riviera Hotel and Residences, Subic Bay Freeport Zone



DATE	TIME	SESSION TITLE(S)	RESOURCE PERSON(S)
DAY 1	8:00-10:00 am	Opening Activities Levelling of Expectations	Riza P. Siron Training Specialist
	10:00 - 10:15 am	AM BREAK	
	10:15 - 12:00nn	Session 1: 1.1 - Appropriations, Allotment and Budget Process	Atty. Harold M. Antonio Attorney V OIC-Division Chief Legal and Adjudication Division
	12:00 - 1:00 pm	LUNCH BREAK	
	1:00 - 5:00 pm	1.2- Laws and Rules on Expenditures and Disbursements (IUEEUE)	
DAY 2	08:00 - 10:00 am	1.3 - Modes of Disbursements Grant, Utilization and Liquidation of Cash Advances	Atty. Daryl G. Liangco State Auditor V Division Chief Fraud Audit Division
	10:00 - 10:15 am	AM BREAK	
	10:15 - 12:00 nn	Session 2.1: Personnel Services 2.1.1 - Salaries and Wages 2.1.2-Other Compensation Benefits	
	12:00 - 1:00 pm	LUNCH BREAK	
	1:00 - 2:00 pm	2.1.3-Other Personnel Benefits	
	2:00 - 2:45 pm	Session 2.2: Travel Expenses	
	2:45 - 3:00	PM BREAK	
	3:00 - 5:00	Continuation.....	



DATE	TIME	SESSION TITLE(S)	RESOURCE PERSON(S)
DAY 3	08:00 - 10:00 am	Session 3.1: Purchase of Inventory Items	Ms. Princess Le B. Taroy State Auditor IV OIC-Supervising Auditor LOAS-Pampanga
	10:00 - 10:15	AM BREAK	
	10:15 - 12:00	<i>Continuation.....</i>	
	12:00 - 1:00 pm	LUNCH BREAK	
	1:00 - 2:45	Session 3.2: Other MOOE Accounts and Financial Expenses	
	2:45 - 3:00	PM BREAK	
	3:00 - 5:00	<i>Continuation.....</i>	
DAY 4	8:00 - 10:00 am	Session 4.1: Purchase/Construction of PPE	
	10:00 - 10:15	AM BREAK	
	10:15 - 12:00	<i>Continuation.....</i>	
	12:00 - 1:00 pm	LUNCH BREAK	
	1:00 - 2:45	Session 4.2: Property Inspection	
	2:45 - 3:00	PM BREAK	
	3:00 - 4:00	<i>Continuation.....</i>	
	4:00 - 5:00	Closing	Riza P. Siron Training Specialist



Seminar of Laws and Regulations on Government Expenditures (LARGE)
Venue: Subic Review Hotel and Residences
Date: March 11-14 and March 18-21

List of Participants

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Seminar of Laws and Regulations on Government Expenditures (LARGE)
Venue: Subic Review Hotel and Residences
Date: March 11-14 and March 18-21

List of Participants

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