



Republic of the Philippines
Department of Education
Region III
SCHOOLS DIVISION OF BULACAN

April 4, 2025

DIVISION MEMORANDUM
No. 185 s. 2025

**SEMINAR ON LAWS AND RULES ON GOVERNMENT EXPENDITURES (LARGE)
SECOND BATCH**

To: Assistant Schools Division Superintendent
CID and SGOD Chief
Budget Officer, AO IV (Supply & Property Unit)
Public Schools District Supervisors
Elementary and Secondary School Principals/OICs
Administrative Assistants
Administrative Officers II
All Others Concerned

1. Pursuant to Division Memorandum No. 072, s. 2025, entitled Seminar on Laws and Rules On Government Expenditures (LARGE), the **SECOND BATCH** will be conducted on **April 28 – 30, 2025** at the Subic Travelers Hotel and Events Center, Inc. Subic Bay Freeport Zone.
2. The activity aims to:
 - a) To enhance participant's understanding of the legal framework governing government expenditures.
 - b) To familiarize participants with updates on relevant laws, politics, and rules on financial management.
 - c) To develop the skills necessary for ensuring compliance and avoiding audit issues
 - d) To promote transparency and accountability in public financial transactions.
3. Enclosed to this memorandum are the following:
 - a) Enclosure No. 1 – List of Participants (Second Batch)
 - b) Enclosure No. 2 – Training Matrix provided by COA-Region III
4. Expenses to be incurred by SDO Division personnel shall be charged against the SDO Inset Fund and the School MOOE/local fund for school participants, including transportation expenses, subject to the usual accounting and auditing rules and regulations.
5. This Memorandum shall serve as the travel authority of all participants.
6. For information and guidance of all concerned.


NORMA B. ESTEBAN, EdD, CESO Y
Schools Division Superintendent



Address: Provincial Capitol Compound, Brgy. Guinhawa, City of Malolos, Bulacan
Website: <https://bulacandeped.com> Email: bulacan@deped.gov.ph



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Enclosure No. 1

PROJECT LARGE ATTENDEES

BATCH 2 - April 28 - 30, 2025

NAME	School/District
1. Loida G. Rillera	San Roque NHS
2. Ferdinand S. Aldaba	Sta. Cruz NHS
3. Reinel L. Morelos	Romeo Acuna Santos MHS
4. Rico Paulo G. Tolentino	Sta. Peregrina HS
5. Melissa M. Martin	Dona Candelaria Meneses Duque NHS
6. Ma. Vilma L. Adonis	Kapitangan NHS
7. Kathrine Jane L. Ople	Pinalagdan HS
8. Alma M. Magpayo	Talipit NHS
9. Benjamin T. Lizarondo	Ramona S. Trillana HS
10. Eliseo C. Dela Cruz	Engr. Virgilio V. Dionisio MHS
11. Ma. Concepcion N. Madla	San Miguel Meysulao HS
12. Michael P. Santos	Frances NHS
13. Jaypee DS. Armenion	Aguinaldo J. Santos NHS
14. Maria Lourdes L. Ramos	Alexis G. Santos NHS
15. Romulo J. Roxas Jr.	JJ Vistan HS
16. Dulce G. Ignacio	Cambaog NHS
17. Brenda Lea A. Caranto	Dr. Pablito V. Mendoza Sr. SHS
18. Francis C. Estropia	Esteban Paulino HS
19. Geraldine M. Nogoy	Kalayakan HS
20. Belinda DG. Bermido	Calawitan NHS
21. Loveth Jane E. Trinidad	Sta. Catalina Bata HS
22. Mar Florence DC. Sebastian	Talbak HS
23. Petronila T. Dela Torre	Gabihan HS
24. Bryan DC. Gabriel	Emilia P. Ligon HS
25. Arnold P. Gamboa	Sapang Bulac HS
26. Odette V. Espiridion	Maronquillo NHS
27. Rodrigo V. Jacinto Jr	Salapungan NHS
28. Elenita SD. Requejo	Upig HS
29. Richard C. Bagtas	Lydia D. Villangca TS
30. Lyn V. Sunga	Obando NHS
31. Abelardo S. Miranda Jr.	Obando School of Fisheries
32. Marivic S. Reyes	Mapulang Lupa HS
33. Isabelita S. Canosa	Batia HS
34. Antonina D. Santos	Lolomboy NHS
35. Kahryz D. Maninang	Guiguinto NVHS Annex
36. Rolando B. Reyes Jr	Masagana HS
37. Eufrocina Octia	Balagtas NAHS Annex
38. Eduardo T. Mañas	Tiaong HS
39. Daisy DJ. Miranda	Gat Francisco Balagtas HS
40. Nancylita C. Cubol	Sta. Maria NHS
41. Francisca T. Salvador	Binagbag NHS
42. Mark Lee Sarmiento	Angel Del Rosario HS



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43. Anthony Perez	NPC HS
44. Meriam Roldan	Julian B. Sumbillo HS
45. Mark Armenta	Senior HS w/in Luis Gravador ES
46. Melinda Manato	M. Sapa HS
47. Josephine Cabuhat	San Gabriel HS
48. Minerva Sikat	FVR NHS
49. Virginia S. Gabriel	Pres. Diosdado Macapagal MHS
50. Monaliza D. Casquero	Sta. Cruz HS
51. Marites SA Sumalbag	Balagtas CS - Balagtas
52. Maria Cristina D. Estrada	Marciano C. Rivera ES - Balagtas
53. Roselle D. Gabriel	Balagtas Heights ES - Balagtas
54. Rodbert M. Santos	Borol 1 st ES - Balagtas
55. Sharlmilla P. Andres	Longos ES - Balagtas
56. Roland Paul S. Baltazar Jr.	San Juan ES - Balagtas
57. Jocelyn DC. Manzano	Northville VI ES - Balagtas
58. Carmelita D. Espiritu	Borol 2 nd ES - Balagtas
59. Ma. Evelina C. Samaniego	Sulok ES - Balagtas
60. Elvira C. Principe	Duhart ES - Bocaue
61. Enrico O. Manaid	Cong. Erasmo R. Cruz MCS - Bocaue
62. Robert D. Victor	JJ. Villanueva Tugna - Bocaue
63. Crislyn G. Dela Cruz	Turo ES - Bocaue
64. Ramil G. Pagtalunan	Batia ES - Bocaue
65. Jennifer E. Castillo	Northville V ES - Bocaue
66. Rufina DC. Dela Cruz	Bunducan ES - Bocaue
67. Nilda G. Francisco	Tambubong ES - Bocaue
68. Matilde G. Agapito	Bambang ES - Bocaue
69. Vilma V. Santos	Pulonggubat ES - Guiguinto
70. Michael V. Guinto	DRGC ES - Guiguinto
71. Rhodora Jimenez	Tabe ES - Guiguinto
72. Severino Y. Narciso	Cutcut ES - Guiguinto
73. Marilou S. Fajardo	Pritil ES - Guiguinto
74. Ma. Melody P. Agustin	Daungan ES - Guiguinto
75. Susana C. Hernandez	DEAP ES - Guiguinto
76. Editha F. De Jesus	Sta. Cruz ES - Guiguinto
77. Wilbert F. Cabuhat	Real De Cacarong ES - Pandi North
78. Eugenia DG. Dela Cruz	Baka Bakahan ES - Pandi North
79. Leopoldo A. Ignacio Jr.	Siling Matanda ES - Pandi North
80. Divina S. Trinidad	Eusebio Roque ES - Pandi North
81. Delilah Orillosa	Cupang ES - Pandi South
82. Roselle L. De Jesus	Sto. Nino ES - Pandi South
83. Ron Joseph E. Cortez	Osias M. Estebas ES - Angat
84. Ma. Gina M. Del Rosario	Marcelo L. Adriano MS - Angat
85. Grizelda R. Sanglitan	Teodoro R. Manuel ES - Angat
86. Rafael DG. Del Rosario	Col. Vicente L. Salvador ES - Angat
87. Mary Ann P. Perdis	Pablo C. Capistrano - Angat
88. Angelo S. De Leon	Paltok ES - Angat
89. Arnaldo V. Sincioco	Benito C. Cruz ES - Angat
90. Evangeline A. Culbengan	Don Pablo Amisola MS - Angat
91. Edwin G. dela Cruz	Antonio C. Cruz ES - Angat



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92. Teresita V. Flores
93. Maribeth B. Narciso
94. Melanio T. Corpuz
95. Maricel E. Santiago
96. Veralyn E. Cruz
97. Josephine L. Cabuhat
98. Lolita SD. Pascual
99. Alma I. Angeles
100. Maria Luisa N. Lipana
101. Imelda S. Jose
102. Ofelia F. Eugenio
103. Marites F. Torno
104. Reagan N. Cabuhat
105. Luisito T. Cruz
106. Chonet T. Diaz
107. Edwin D. Porras
108. Ma. Lina C. Gunita
109. Sheryl DC. Silverio
110. Josefino G. Saciao
111. Sheila Marie DR. De Silva
112. Dyann P. Ignacio
113. Lizbeth C. Tan
114. Edna M. Soriano
115. Martin S. Santos
116. Jonkelly T. Torrecampo
117. Flordeliza S. Legaspi
118. Elaine C. Saracho
119. Jennifer E. Sacdal
120. Wendell R. Alvarez
121. Arlene C. Perez
122. Gina P. Correa
123. Josephine R. Santos
124. Rolando M. Caliwag
125. Josephine E. Genobiagon
126. Jeanifer Beatriz C. Jader
127. Jovelyn S. Felix
128. Ronald G. Gabito
129. Myra B. Santiago
130. Lorelie F. Carillo
131. Sherwin M. Santos
132. Cynthia P. dela Cruz
133. Priscila SM. Navarro
134. Dulce Regina C. Flores
135. Alexander I. Adonis
136. Priscila P. Iliscupidez
137. Anabell R. Palomo
138. Guillermo J. Flores
139. Maximo C. Herrera
140. Nora G. Manalo

Atilano S. De Guzman – Angat
Sta. Clara ES – Sta. Maria Central
Manggahan ES – Sta. Maria Central
Guyong ES – Sta. Maria Central
Caysio ES – Sta. Maria Central
Lalakhon ES – Sta. Maria Central
San Gabriel ES – Sta. Maria Central
Kaylawig ES – Sta. Maria Central
San Jose Patag ES – Sta. Maria Central
Camangyan ES – Sta. Maria East
Buenavista ES – Sta. Maria East
Parada ES – Sta. Maria East
San Vicente ES – Sta. Maria East
San Vicente Hulo ES – Sta. Maria East
Tabing Bakod ES – Sta. Maria East
Tumana ES – Sta. Maria East
Bagong Barrio ES – Sta. Maria West
Balasing ES – Sta. Maria West
Garden Village ES – Sta. Maria West
Silangan ES – Sta. Maria West
Camatchile ES – Sta. Maria West
Mag-Asawang Sapa ES – Sta. Maria West
Dike ES – Norzagaray East
Sapang Kawayan ES – Norza. East
Sapang Munti ES – Norzagaray East
Kanyakan ES – Norzagaray East
Ipo ES – Norzagaray East
Karahumi ES – Norzagaray East
Banahaw ES – Norzagaray East
Caimino ES – Norzagaray East
Apugan ES – Norzagaray East
Bigte ES – Norzagaray East
Timoteo Policarpio MES – Norza. East
Norzagaray ES – Norzagaray West
Pinagtulayan ES – Norzagaray West
Luis Gravador ES – Norzagaray West
FVR Phase 3 ES – Norzagaray West
Matictic IC – Norzagaray West
Bangkal ES – Norzagaray West
Partida ES – Norzagaray West
Dampol 2nd NHS
PSDS – Bustos
PSDS – Plaridel
PSDS – Marilao North
PSDS – Marilao Southth
PSDS – Obando
PSDS – Angat
PSDS – Norzagaray East
PSDS – Norzagaray West



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141. Cecilia P. Buenaventura	PSDS – Sta. Maria Central
142. Marilou V. Cruz	PSDS – Sta. Maria East
143. Angelita Baltazar	PSDS – Sta. Maria West
144. Lorelina G. Sierra	PSDS – Balagtas
145. Jonar C. David	PSDS – Bocaue
146. Ma. Neriza F. Fanuncio	PSDS – Guiguinto
147. Esperanza F. Perez	PSDS – Pandi North
148. Teresita B. Alquiza	PSDS – Pandi South
149. Joel I. Vasallo	EPS - TLE
150. Cecilia S. Custodio	CID Chief
151. Rainelda M. Blanco	SGOD Chief

Attending Nurse

1. Mylene B. Dela Cruz
2. Anita C. Apostol

PROGRAM AGENDA

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

Agency personnel (DepEd Schools Division of Bulacan)

February 10-12, 2025 (Batch 1)

April 28-30, 2025 (Batch 2)

June 16-18, 2024 (Batch 3)



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 Specialist
	10:00 - 10:15	AM BREAK	
	10:15 - 12:00nn	Session 1: 1.1-Appropriations, Allotment and Laws and Rules on Expenditures and Disbursements	Atty. Harold M. Antonio Attorney VI/Division Chief Legal and Adjudication Division
	12:00 - 1:00 pm	LUNCH BREAK	
	1:00 - 3:00	<i>Continuation...</i> Session 1: 1.1-Appropriations, Allotment and Laws and Rules on Expenditures and Disbursements	Atty. Harold M. Antonio Attorney VI/Division Chief Legal and Adjudication Division
	3:00 - 3:15	PM BREAK	
DAY 2	3:15 - 5:00	1.2- Modes of Disbursements Grant, Utilization and Liquidation of Cash Advances	Atty. Daryl G. Liangco State Auditor V/Division Chief Fraud Audit Division
	08:00 - 10:00 am	Session 2.1: Personnel Services 2.1.1 - Salaries and Wages 2.1.2-Other Compensation Benefits 2.1.3-Other Personnel Benefits	Atty. Daryl G. Liangco State Auditor V/Division Chief Fraud Audit Division
	10:00 - 10:15	AM BREAK	
	10:15 - 12:00 nn	<i>Continuation.....</i>	
	12:00 - 1:00 pm	LUNCH BREAK	
	1:00 - 3:00	Session 2.2: Travel Expenses	Atty. Daryl G. Liangco State Auditor V/Division Chief Fraud Audit Division



	3:00 – 3:15	PM BREAK	
	3:15 – 5:00	Session 3.1: Purchase of Inventory Items	
DAY 3	08:00 – 10:00 am	Session 3.2: Other MOOE Accounts and Financial Expenses	Atty. Abraham D. Basilio State Auditor III/OIC-Audit Team Leader Local Government Audit Sector F Province of Tarlac
	10:00 – 10:15	AM BREAK	
	10:15 – 12:00	Session 4.1: Purchase/Construction of PPE	
	12:00 – 1:00 pm	LUNCH BREAK	
	1:00 – 4:00 pm	Session 4.2: Property Inspection	
	4:00 – 5:00	Closing	Riza P. Siron Training Specialist

