



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

May 26, 2025

DIVISION MEMORANDUM
No. 263 s. 2025

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

To: Assistant Schools Division Superintendent
CID and SGOD Chiefs
Budget Officer, AO IV (Supply and Property Unit)
Public Schools District Supervisors
Public Elementary and Secondary School Principals/OICs
School/Districts Administrative Assistants
School/Districts 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 **THIRD BATCH** will be conducted on **June 16-18, 2025** at the Subic Travelers Hotel and Events Center, Inc., Subic Bay Freeport Zone.
2. The activity aims to:
 - a. Enhance participant's understanding of the legal framework governing government expenditures.
 - b. Familiarize participants with updates on relevant laws, politics, and rules on financial management.
 - c. Develop the skills necessary for ensuring compliance and avoiding audit issues.
 - d. Promote transparency and accountability in public financial transactions.
3. Enclosed in this memorandum are the following:
 - a. Enclosure No. 1 – List of Participants (Third Bath)
 - b. Enclosure No. 2 – Training Matrix provided by COA-Region III
4. Expenses to be incurred by SDO Division personnel shall be charged against SDO Inset Funs 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 P. ESTEBAN EdD, CESO V
Schools Division Superintendent ✓



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Enclosure No. 1

PROJECT LARGE ATTENDEES

BATCH 3 – June 6 – 18, 2025

NAME	School/District
1. Rhia B. Rodriguez	San Roque NHS
2. Angelica R. Cayan	Sta. Lucia NHS
3. John Ashley V. Martinez	Frances NHS
4. Christian SP Simon	Bajet Castillo HS
5. Michelle T. Esguerra	Engr. Virgilio V. Dionisio MHS
6. Faye Gidget M.Laya	Calumpit NHS
7. Digna M. Curigal	Calumpit NHS
8. Mary Joy V. Candelaria	Cambaog NHS
9. John T. Santiago	Bulihan HS
10. Aimie Cruz	JJMMHS
11. Karen Joy V. Cruz	Carlos F. Gonzales HS
12. Lorie Ann C. Parulan	JJ Russel MHS
13. Sheryl DC. Diaz	San Miguel NHS
14. Elizabeth C. Climaco	San Ildefonso NHS
15. Merly C Miranda	Vedasto R. Santiago HS
16. Jhon Michael Alivia	San Rafael NTS
17. Jessika N. Pulumbarit	Obando NHS
18. Ma. Diana O. Villanueva	Guiguinto NVHS Annex
19. Jane Hufana	Virginia Ramirez Cruz NHS
20. Joe Marie V. Ramos	Tiaong HS
21. Teresa Jose Dela Cruz	Bunsuran HS
22. Teresa Ongcay	Lolomboy NHS
23. Jennelyn Penero	Julian B. Sumbillo HS
24. Eloisa Joy Malaque	Sta. Maria NHS
25. Gizelle P. Chongpico	Angel Del Rosario HS
26. Jamira Ann M. Alonzo	Sta. Cruz HS
27. Benedict A. Buenaventura	Binagbag NHS
28. Lichelyn P. De Jesus	Angat NHS
29. Ethel Rose R. Nieto	FVR NHS
30. Arlene Agustin	Julian B. Sumbillo HS
31. Coleen Joyce C. Casimiro	Calumpit CS – Calumpit South
32. Michelle M. Santos	Northville 9 ES – Calumpit South
33. Laica S. Ramos	Pungo ES – Calumpit South
34. Lichelle E. Talampas	Frances ES – Calumpit North
35. Maria Corazon M. Galan	F. Mendoza MES – Calumpit North
36. Mara Klarisse Nambayan	San Jose ES – Calumpit North
37. Juahmay C. Bondoc	Hagonoy West CS – Hagonoy West
38. Mary Fatima G. Esguerra	San Roque ES – Hagonoy West
39. Rodolfo R. Gaspar	San Nicolas ES – Hagonoy West
40. Andrea B. Lopez	Sagrada Familia ES – Hagonoy West
41. Jobelle Ana J. Panganiban	Mercado ES – Hagonoy West
42. Nonie Beth G. Cervantes	Tampok ES – Hagonoy West
43. Jason G. Palima	San Jose ES – Hagonoy West
44. Eleonor B. Santiago	Sta. Monica ES – Hagonoy West
45. Myra F. Tubig	Abulalas ES – Hagonoy East
46. Melissa V. Clemente	Hanga CS – Hagonoy East
47. Reynalyn B. Pascual	San Agustin ES – Hagonoy East
48. Jaily Jessica G. Cerdena	Paombong CS – Paombong
49. Timothy Joseph G. Arreola	Kapitangan ES – Paombong



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50. Rowena G. Arizapa	Pinalagdan ES – Paombong
51. Aurea P. Comendador	Pulilan CS – Pulilan
52. Merica Riza Z. Ignacio	Segundo Esguerra Sr. MS – Pulilan
53. Camille A. Herrera	Sto. Cristo ES – Pulilan
54. Caesar C. De Juan	Marciano Del Rosario MS – Pulilan
55. Jan Anthony A. Banag	Inaon IS – Pulilan
56. Ester Grace G. Joson	Gen. Gregorio Del Pilar IS – Bulakan
57. Julieta V. Angeles	Bustos ES – Bustos
58. Maricel M. Perez	Liciada ES – Bustos
59. Mary Cris R. Cruz	Simplicio Del Rosario MES – Bustos
60. Ma. Chariza C. Alfonso	Tibagan ES – Bustos
61. Roniel L. Bernardo	Plaridel ES – Plaridel
62. Neliza V. Perez	San Jose ES – Plaridel
63. Ronilo P. De Jesus	Bintog ES – Plaridel
64. Argade C. Domago	Dampol ES – Plaridel
65. Danica N. Rodriguez	Maguinao ES – San Rafael West
66. Mark Armando Chester Sandoval	Diliman/San Agustin ES – San Rafael West
67. Clarita DC. Venturina	Pinacpinacan ES – San Rafael West
68. Analyn E. Dumlao	San Roque ES – San Rafael West
69. Rachelle Ann M. Taguiam	San Rafael CS – San Rafael East
70. Catherine DC. Corpuz	San Rafael CS – San Rafael East
71. Marites M. Punzalan	Maronquillo ES – San Rafael East
72. Michelle C. Acosta	Sampaloc ES – San Rafael East
73. Ivy T. Jose	Pinaod CS – San Ildefonso South
74. Luisito M. Gomez	Malimpampang ES – San Ildefonso South
75. Rialyn A. Banag	Casalat/Sitio Biga ES – San Ildefonso South
76. Liezel V. Wakefield	San Ildefonso ES – San Ildefonso North
77. Kimberly T. Mempin	Telepatio ES/Pulong Tamo ES – San Ilde. North
78. Patricia Eunice Gutierrez	Nabaong Garlang/Bubulong Munti ES – SIS
79. Liezl Marcos	Maasim ES – San Ildefonso South
80. Michaela Joy Dela Cruz	San Miguel CS – San Miguel South
81. Jonnabelle C. Garcia	Don Felix De Leon MS – San Miguel South
82. Charlene P. Yambot	Sta. Rita ES – San Miguel South
83. Marlon Jose P. Pengson	Dr. J Pasual ES – San Miguel South
84. Maricris M. Correa	San Vicente ES – San Miguel South
85. Mariz SP. Cunana	San Miguel North CS – San Miguel North
86. Shaira Mae C. Ariz	Buliran ES – San Miguel North
87. Alexa Lucia C. Argame	Sta. Ines ES – San Miguel North
88. Gladys B. Sto Domingo	Calumpang ES – San Miguel North
89. Kristin S. Mendoza	Salacot ES – San Miguel Central
90. Mary Jennelle DC Villapane	Tartaro E – San Miguel Central
91. Jenylyn E. Macalinao	Ilog Bulo ES – San Miguel Central
92. John Paul P. Austria	Sacdalan ES – San Miguel Central
93. Aldrin S. Feliciano	Sibul ES – San Miguel Central
94. Michelle M. Legaspi	Bantog ES – San Miguel Central
95. James Dominic P. Borja	Pulong Sampaloc ES – DRT
96. Caselyn S. Solomon	Talbak/Camachin ES – DRT
97. Aira Patricia V. Magalona	Kalawakan ES – DRT
98. Lailanie C. Pascual	Pulong Sampaloc ES – DRT
99. Angelito Gino Cruz	Prenza ES – Marilao North
100. Cherlot L Landicho	Marilao CIS – Marilao South
101. Marian P. Manzo	Marilao CIS – Marilao South
102. Bobby D. Macapagal	Lambakin Main ES – Marilao South
103. John Kennedy D. Dasalla	Panghulo ES – Obando
104. Mark D. Tejada	Paco ES – Obando
105. Josan A. Cruz	San Pascual ES – Obando



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106. John Eruel M. Navea
107. Reinasol A. De Armas
108. Reynaldo R. Santos
109. Fernando C. Sandil
110. Jessa P. Cruz
111. Engelbert A. Torres
112. Reginald A. Magsakay
113. Jobelle Ann C. Valencia
114. Shiela Yoradyl N. Resplandor
115. Michelle D. Bonde
116. Lailanie C. Castro
117. Kate Eidrienne C. Roque
118. Lambert Joseph C. Zuniga
119. Ernest Ygan DG. De Guzman
120. Ardelio N. Galang
121. Princess Diana S. Columbano
122. Christopher Legaspi
123. Kelvin L. Gener
124. Kenny Joy P. Gener
125. Janet C. Ramos
126. Jordan M. Cruz
127. Sheryl P. Cruz
128. Philip Tan S. Cruz
129. Josephine R. Santos
130. Ma. Ellaine A. Furton
131. Rikki Jianelli C. Torres
132. Catherine L. De Guzman
133. Teodora M. Garrido
134. Melanie S. Palma
135. Rose Anne M. Estrella
136. Ronaldo C. Mosquera
137. Micaella Maria D. Castillo
138. Eriane F. Matawaran
139. Natalie V. Vega
140. Lyn Ching C. Pascual
141. Jewell Enriquez
142. Armie Rica SP. Esguerra
143. Anjoneth G. Cristobal
144. Richard C. Bagtas
145. Alvin V. Suriben
146. Esperenza F. Perez
147. Teresita B. Alquiza
148. Ma. Neriza F. Fanuncio
149. Jonar C. David
150. Cecilia P. Buenaventura
151. Guillermo Flores

Binuangan ES – Obando
Obando CS – Obando
Bunsuran ES – Pandi South
Bagbaguin ES – Pandi South
Manatal ES – Pandi South
Mamerto C. Bernardo MCS – Pandi North
Pandi Residences ES – Pandi North
Guiguinto
Sta. Rita ES – Guiuginto
Tabang ES - Guiguinto
Bocaue
Binang ES – Bocaue
Lolomboy ES – Bocaue
Tambubong ES – Bocaue
Francisco Balagtas MS – Balagtas
Santol ES – Balagtas
Norzagaray West
Baraka ES – Norzagaray West
FVR Phase 2 ES – Norzagaray West
North Hills Village ES – Norzagaray West
Norzagaray East
Norzagaray East
Norzagaray East
Bigte ES – Norzagaray East
CayPombo ES – Sta. Maria West
Cornelia M. De Jesus MCS – Sta. Maria West
Perez ES – Sta. Maria West
Cornelia M. De Jesus MCS – Sta. Maria West
Bagbaguin ES – Sta. Maria East
Mahabang Parang ES – Sta Maria East
Sta. Maria East
Sta. Maria ES – Sta. Maria Central
San Jose Patag ES – Sta. Maria Central
Guyong ES – Sta. Maria Central
Sta. Maria ES
Benito C. Cruz ES – Angat
Antonio C. Cruz ES – Angat
Francisco F. Illesca ES – Angat
Lydia D. Villangca TS
Budget Officer
PSDS – Pandi North
PSDS – Pandi South
PSDS – Guiguinto
PSDS - Bocaue
PSDS – Sta. Maria Central
PSDS - Angat

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	Continuation... 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	
	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
DAY 2	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	Continuation.....	
	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

