



Republic of the Philippines
Department of Education
NATIONAL CAPITAL REGION



REGIONAL MEMORANDUM
ORD No. 2024 - 188

TO : Schools Division Superintendents
Division Office Accountants/Budget Officers
All Other concerned

FROM : **JOCELYN DR. ANDAYA** 
Director IV

SUBJECT : **FOUR-DAY SEMINAR ON LAWS AND RULES ON GOVERNMENT EXPENDITURES (LARGE)**

DATE : March 1, 2024

1. The DepEd NCR Finance Division in collaboration with the **Commission on Audit (COA)**, **Professional Development Office** and the **Schools Division Office of Quezon City** being in charge of the training venue, will be conducting the **Seminar on Laws and Rules on Government Expenditures (LARGE)** arranged exclusively for the **Department of Education-National Capital Region** on May 21 to 24, 2024. The venue is within Quezon City to be announced later.
2. The 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, repairs and maintenance of motor vehicles and government facilities, capital outlay and other forms of expenditures. It aims to enable participants understand the principles of public accountability and its meaning in terms of complying with accounting and auditing requirements.
3. Case studies and exercises/workshops are going to be used to reinforce the lecture discussion and to facilitate understanding of the fiscal laws and regulations on government expenditures. Participants are advised to bring their laptops, and other materials and equipment's needed in the said workshop.



Address: 6 Misamis St., Bago Bantay, Quezon City
Email address: ncr@deped.gov.ph
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4. The participants shall include the following (a) Selected ROP Finance Staffs (b) SDO Accountants (c) SDO Budget Officers/Administrative Officers (d) Selected SDO /Schools Finance staff.
5. All participants from the Regional Office and (16) Division Offices are required to pre-register via the link: <https://bit.ly/SEMINARONLAWSRULESOnGE> on or before **March 20, 2024**.
6. A training fee of **Six Thousand Three Hundred Fifty Pesos Only (P 6,350.00)** per participants shall be paid to the **Commission on Audit through Account Number 1692-1020-09** to cover the honoraria of the COA Training Management Team (TMT) and training of P 1,500.00 per day and a course design fee of P 350.00. Likewise, SDO Quezon City shall collect in cash the amount of **Eight Thousand Pesos (P 8,000.00)** (P 2,000.00 per participants per day) for board and Lodging and other incidental expenses chargeable against their respective MOOE Fund subject to the usual accounting and auditing rules and regulations.
7. Immediate dissemination of this memorandum is enjoined. Thank you.



REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City

**Professional and Institutional Development Sector
Professional Development Office**

February 28, 2024

MS. JOCELYN DR. ANDAYA
Director IV
Department of Education-National Capital Region
Misamis St., Bago Bantay, Quezon City

Dear Director Andaya:

Relative to your request for the conduct of **Seminar on Laws and Regulations on Government Expenditures (LARGE)** arranged exclusively for the Department of Education-National Capital Region (DEPED-NCR) personnel, we would like to propose the following provisions subject to your approval:

1. Participants

The guaranteed number of participants is 50.

2. Venue

The venue shall be at the **Quezon City, Metro Manila**.

3. Schedule

The training shall run for four (4) days, scheduled on **May 21-24, 2024**.

4. Training Fee

The training cost of **₱320,000.00¹**, is inclusive of the honoraria of the Training Management Team (TMT), training kits and other materials. Should the number exceed the guaranteed number of participants, headcount shall prevail and COA shall adjust the cost accordingly.

5. Outputs and Deliverables

Pursuant to Section 17 (1) of PD 1445 (the Government Auditing Code of the Philippines), the COA through the PDO (MDO then), is vested with the exclusive authority "to formulate long-range plans for a comprehensive training program for all personnel of the Commission and of personnel of other agencies of government xxx" (emphasis ours).

A. In keeping with this mandate and with respect to this engagement, the **COA-PDO** has the following responsibilities:

- i. *Conduct the training on the scheduled dates and deliver the sessions as indicated in the attached Course Agenda unless changed through the mutual understanding of both parties;*
- ii. *Designate a TMT comprised of Resource Person/s and Training Specialist/s who shall manage and coordinate the conduct of this training;*
- iii. *Provide training kits for the participants inclusive of training bags, notebooks and pens on the day of the training;*
- iv. *Provide e-copies of the slide presentations in PDF format after the training; and*

¹ Computed at ₱1,500.00/pax x 50 participants x 4 days + ₱5,000.00 course design fee/day x 4 days, net of tax.

- v. *Issue Certificates of Attendance and Certificates of Training provided that the representative of the agency has presented a certified copy of proof of full payment of agreed training fees and participants' compliance with the training requirements.*

B. The DEPED-NCR has the following responsibilities:

- i. *Ensure the complete attendance of all participants for the duration of the orientation;*
- ii. *Provide a list of participants, including their designations, active email addresses, and mobile phone numbers, at least ten (10) working days before the first day of the training;*
- iii. *Ensure the availability of the venue that the minimum health protocols shall be observed;*
- iv. *Ensure transportation of the members of the TMT from COA to the training venue and vice versa for the duration of the training;*
- v. *Provide meals and snacks for the participants and the TMT;*
- vi. *Provide a certified copy of the "Certificate of Availability of Funds (CAF)" for this engagement prior to the conduct of this training; and*
- vii. *Ensure payment of the training fee as indicated in Item 4 of this Letter Conforme with the check drawn in the name of the "Commission on Audit" thru account number 1692-1020-09 or payment thru LDDAP to be directly credited to the account of "Commission on Audit – Business Type Income." The certified copy of proof of payment of the amount payable under this Agreement shall be submitted to the training coordinator on or before the conduct of the training.*

Should you agree with all the provisions indicated herein, kindly affix your signature below and send us the signed copy of this letter together with a certified copy of the Certificate of Availability of Funds on or before April 1, 2024. This agreement also serves as a statement of account for this joint undertaking.

For queries on the matter, you may contact Mr. Aldous M. Almasin, Training Specialist, PDO, at email address: trainingrequests.coa@gmail.com.

Thank you.

Very truly yours,


MARY JOYCE G. ERUMA
O/C-Director IV

Conforme:


JOCELYN DR. ANDAYA
Director IV
Department of Education-National Capital Region



COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City

COURSE AGENDA

Training on Laws and Rules on Government Expenditures
(LARGE)
(Face-to-face)

DATE	TIME	SESSION TITLE(S)	RESOURCE PERSON(S)
Day 1 (Date)	8:00 – 9:00	<ul style="list-style-type: none"> • Registration • Opening Activities 	
	9:00 – 12:00	Session 1: Appropriation, Allotment, Obligation and Disbursement Process	
	1:00 – 3:00	Session 2: Laws and Rules on Expenditures and Disbursements	
	3:00 – 5:00	Session 3: Mode of Disbursements	
Day 2 (Date)	8:00 – 12:00	Session 4: Personnel Services	
	1:00 – 05:00	Session 5: Travel Expenses	
Day 3 (Date)	8:00 – 12:00	Session 6: Purchase of Inventory Items	
	1:00 – 5:00	Session 7: Other MOOE Accounts and Financial Expenses	
Day 4 (Date)	8:00 – 12:00	Session 8: Purchase/Construction of PPE	
	1:00 – 5:00	Session 9: Property Inspection	

Morning snack – 10 to 10:15 AM

Lunch Break – 12 NN to 1 PM

Afternoon snack – 3 to 3:15 PM



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January 10, 2024

MARY JOYCE G. ERUMA

OIC - Director IV
Professional Development Office
Commission on Audit – Central Office
Commonwealth Ave, Quezon City

Dear Dir. **Eruma**:

As part of the DepEd NCR Finance Staffs Learning and Development Program for CY 2024 to enhance its competencies on all laws, rules, and regulations affecting government financial transactions, this Office would like to avail of the training being offered by your office regarding Laws and Rules on Government Expenditures. We proposed that said training be conducted on May 21, 2024 to May 24, 2024 to be held at the DepED NCR Conference Room, DepED NCR Compound, Misamis St., Bago Bantay, Quezon City.

Attached is the approved copy of the program/project proposal and budget requirements for the training.

We look forward for your positive response on this request. For confirmation, kindly email us @ joey.sanbuenaventura001@deped.gov.ph or finance.ncr@deped.gov.ph.

Very truly yours,

JOCELYN DR. ANDAYA
Director IV



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PROJECT PROPOSAL

I. Project:

DepED NCR FINANCE STAFFS LEARNING AND DEVELOPMENT

II. Proponent:

Finance Division

III. Rationale/Background:

The Finance Division as the steward of judicious spending, is tasked with providing accurate and timely financial advice, information, and services to the Regional Office Functional Divisions/Units and Schools Division Offices (SDOs). The relevant information serves as a basis for decision-making and continuous improvement in the delivery of basic education services.

DepEd NCR is among the regions that have a substantial portion of the DepED Annual Budget under the General Appropriation Act (GAA). For CY 2024 National Expenditure Program (NEP), DepED NCR Regional Office Proper alone has a total appropriation of P 4,072,386,000.00. With these huge amount of funds, Finance Division ensures that financial policies, guidelines, and procedures in the utilization and submission of Budget and Accountability Reports as prescribed by Oversight Agencies are being complied with. The conduct of Coordination Meetings and Seminar-Workshops would enable Finance Personnel to improve its competencies on Laws and Rules on Government Expenditures and other related matters. This also facilitates the exchange of views and ideas aimed at improving the planning and implementation of various PPAs while adhering to the prescribed accounting and procurement rules and regulations. This will also serves as the venue for the reconciliation of reciprocal account balances and address the inconsistencies in the interpretation of policies and guidelines among DepEd Finance Officers.

IV. Project Objectives:

The **DepED NCR FINANCE STAFFS LEARNING AND DEVELOPMENT** specifically aims to:

- a. Capacitate Finance Officers/Staff to improve its competencies in the preparation of consolidated and reconciled Monthly/Quarterly/Semi-annual/Annual Financial reports.



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- b. Provide technical assistance to functional divisions and SDOs in interpreting policies, rules, and regulations on financial management to ensure that financial policies, guidelines, and procedures in the utilization and submission of Budget and Accountability Reports as prescribed by Oversight Agencies are being complied with.

V. Activities to be Conducted and Target Participants:

A. Seminar on Laws and Rules on Government Expenditures

Participants: RO/SDO Accounting and Budget Personnel/Authorized representative

Target Date: May 21, 2024 to May 24, 2024

Modality: Face to Face

B. Seminar/coordination meeting on the Preparation and Reconciliation of Quarterly FARS to be conducted by Central Office

Participants: RO Budget Officers

Target Date: January 16, 2024 to January 19, 2024
April 16, 2024 to April 19, 2024
July 16, 2024 to July 19, 2024
October 15, 2024 to 18, 2024

Modality : Face to Face

C. Seminar Workshop on the Preparation and Submission of CY 2023/Mid-Year 2024 conducted by Central Office

Participants: RO Finance Officers and Staffs

Target Date: CY 2023 Submission of Reports: January 29, 2024 to February 2, 2024;
CY 2024 Submission of Reports: July 22, 2024 to July 26, 2024

Modality : Face to Face

D. Professional Learning Development of ROP Finance Staff



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Participants: RO Finance Staffs

Target Date: September 16, 2024 to September 19, 2024
 October 21, 2024 to October 24, 2024

Modality : Face to Face

VI. Budgetary Requirements:

Proposed Budget for the Four (4) Activities under this program

A. Seminar on Laws and Rules on government Expenditures

ROP	Registration Fees	8	8000	64,000.00
	Travelling expenses	8	2400	19,200.00
	Subtotal			83,200.00
SDO	Registration Fees	32	8000	256,000.00
	Travelling expenses	32	2400	76,800.00
	Subtotal			332,800.00

B. Seminar/coordination meeting on the Preparation and Reconciliation of Quarterly FARS to be conducted by Central Office

Registration fees – ROP Finance Staffs

January 16, 2024 to January 19, 2024	3	10000	30,000.00
April 16, 2024 to April 19, 2024	3	10000	30,000.00
July 16, 2024 to July 19, 2024	3	10000	30,000.00
October 15, 2024 to 18, 2024	3	2000	6,000.00
Subtotal			96,000.00

C. Seminar Workshop on the Preparation and Submission of CY 2023/Mid-Year 2024 conducted by Central Office

Registration fees – ROP Finance Staffs

January 29, 2024 to February 2, 2024	10	10000	100,000.00
July 22, 2024 to July 26, 2024	5	10000	50,000.00
Subtotal			150,000.00



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D. Professional Learning Development of ROP Finance Staff

Registration fees – ROP Finance Staffs

September 16, 2024 to September 19, 2024	3	20000	60,000.00
October 21, 2024 to October 24, 2024	3	20000	60,000.00
Subtotal			120,000.00

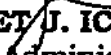
Total Budgetary Requirements for this program

SDO Fund	332, 800.00
ROP Fund	<u>449,200.00</u>
TOTAL	782,000.00

Prepared by:

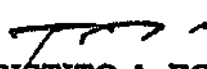

JOEY B. SAN BUENAVENTURA
 Supervising Administrative Officer

Noted:


JULIET J. ICAMEN
 Chief Administrative Officer
 Finance Division

Recommending Approval:

Approved by:


CRISTITO A. ECO, CESO IV
 Director III

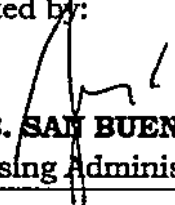




JOCELYN DR. ANDAYA
 Director IV



Address: Misamis St., Bago Bantay, Quezon City
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REQUEST FOR BUDGET APPROVAL	
PROJECT DESCRIPTION AND TITLE	
DepED NCR FINANCE STAFFS LEARNING AND DEVELOPMENT	
Objectives: a. Capacitate Finance Officers/Staff to improve its competencies in the preparation of consolidated and validated Monthly/Quarterly/Semi-annual/Annual Financial reports. b. Provide technical assistance to functional divisions and SDOs in interpreting policies, rules, and regulations on financial management to ensure that financial policies, guidelines, and procedures in the utilization and submission of Budget and Accountability Reports as prescribed by Oversight Agencies are being complied with.	
Target Users RO/SDO Finance Staffs Functional Division Chiefs Unit / Section Heads	
Budget Proposal	
SDO Fund	332, 800.00
ROP Fund	449,200.00
TOTAL	782,000.00
Requested by:	Funds Available:
 JOEY B. SAN BUENAVENTURA Supervising Administrative Officer	 JULIE J. ICAMEN Chief, Finance Division
Recommending Approval:	APPROVED:
 CRISTITO A. ECO, CESO IV Director III	 JOCELYN DR. ANDAYA Director IV