



Republic of the Philippines  
**Department of Education**  
REGION VII - CENTRAL VISAYAS  
DIVISION OF CITY SCHOOLS - TAGBILARAN CITY

DepED  
TAGBILARAN DIVISION  
RECEIVED  
11 2026

**Office of the Schools Division  
Superintendent**

DIVISION MEMORANDUM

No. 235 s. 2026

TO : **MARLYN S. DOSPUEBLOS**  
**Administrative Assistant II-Disbursing Officer**

FROM : **WILFREDA D. BONGALOS PhD, CESO V**  
Schools Division Superintendent  
Office of the Schools Division Superintendent

SUBJECT : Cash Management and Control System  
DATE : October 26-28, 2026

1. The Commission on Audit (COA) will have its **Seminar on Cash Management and Control System (Batch 1) on October 26-28, 2026** at Commission on Audit (COA) Regional Office, Cebu City.
2. The three-day seminar aims to strengthen the knowledge and skills of government personnel in properly handling public funds. The activity aims to ensure compliance with existing **COA-DBM regulations**. It is also promotes transparency, accountability, and efficiency in the management and safeguarding of government cash resources.
3. Attendance to this activity shall be on **Official Business**. Expenses related to the said activity shall be charged to School MOOE or other local funds, subject to the usual accounting and auditing rules and regulations.
4. For more information please see attached communication from COA Region VII.
5. For your guidance and compliance.

**WILFREDA D. BONGALOS PhD, CESO V**  
Schools Division Superintendent



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REPUBLIC OF THE PHILIPPINES  
**COMMISSION ON AUDIT**  
**REGIONAL OFFICE NO. VII**

M.J Cuenco Avenue, Corner V. Sotto Street, 6000 Cebu City


**REGIONAL TRAINING PLAN / SCHEDULE OF COURSE OFFERINGS**  
**for AGENCY PERSONNEL**  
**CY 2026**

DURATION	COURSE	MODALITY	TARGET PARTICIPANTS	TRAINING FEE
October 26-28	Batch 1 Cash Management and Control System	In-person	Cashiers, Regular and Special Collecting/ Disbursing Officers, and Petty Cash Custodians	₱ 6,000
April 14-15	Batch 1	In-person	Cashiers, Regular and Special Collecting/ Disbursing Officers, and personnel involved in the processing of claims and disbursements including certifying and approving officers	₱ 4,000
May 25-26	Batch 2 COA Policies Supporting Government Digitalization			
April 21-23	Batch 1	In-person	Members of the Appraisal and Disposal Committee, accounting personnel, and Property Custodian	₱ 6,000
June 2-4	Batch 2 Disposal of Government Properties			
June 23-25	Batch 3			
September 1 - 3	Batch 1	In-person	Division/Service/Section Chiefs, Internal Auditors and other personnel -in-charge of financial and property management	₱ 6,000
October 12-14	Batch 2 Internal Control Standards for the Philippine Public Sector (ICSPPS)			
November 3-5	Batch 3			
April 27-30	Batch 1	In-person	Personnel involved in the processing of claims and disbursements including certifying and approving officers	₱ 8,000
June 8-11	Batch 2 Laws and Regulations on Government Expenditures			
July 27-30	Batch 3			
September 14-17	Batch 4			
October 19-22	Batch 5			
April 20	Batch 1	In-person	Property/Supply Officers, Property Custodians, Storekeepers, and other personnel involved in	₱ 2,000
June 1	Batch 2 One-time Cleansing of Property, Plant, and Equipment			
June 22	Batch 3			

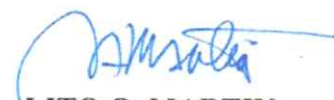
DURATION	COURSE	MODALITY	TARGET PARTICIPANTS	TRAINING FEE
	Account Balances		managing the agency's office supplies and properties in the National/Corporate Government Agencies	
June 15-17	Batch 1	In-person		P 6,000
August 3-5	Batch 2			
November 16-18	Batch 3			
May 18-21	Batch 1	In-person	SK Chairperson, SK Treasurer, and Budget Monitoring Officer	P 8,000
June 15-18	Batch 2			
July 6-9	Batch 3			
September 21-24	Batch 4			

**Recommending Approval:**

  
**CHONA P. LABRAGUE**  
 Director IV  
 COA Regional Office No. VII

  
**MARY JOYCE G. ERUMA**  
 Director IV  
 Professional Development Office

**Approved by:**

  
**LITO Q. MARTIN**  
 Assistant Commissioner  
 Professional and Institutional Development Sector