



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

**Office of the Schools  
Division  
Superintendent**

August 12, 2026

**DIVISION MEMORANDUM**  
**No. 679, s. 2026**

**CORRIGENDUM TO DIVISION MEMORANDUM NO. 573, S. 2026**

Learning Sessions on Basic Financial Recording, SDO Audit Guidelines, and  
Organizational Documentation Procedures for SPTA Presidents, Treasurers, and  
Secretaries SY 2026–2027

To: Assistant Schools Division Superintendent  
Chiefs, SGOD and CID  
Elementary and Secondary School Heads  
SPTA Presidents, Treasurers, and Secretaries  
All Others Concerned

1. This is to issue a Corrigendum to Division Memorandum No. 573, s. 2026, titled *“Learning Sessions on Basic Financial Recording, SDO Audit Guidelines, and Organizational Documentation Procedures for SPTA Presidents, Treasurers, and Secretaries SY 2026–2027.”*
2. Due to a security threat that occurred on July 25, 2026, the conduct of the learning session originally scheduled on July 25, 2026 is hereby rescheduled to **August 22, 2026, from 1:00 p.m. to 5:00 p.m.** The venue shall be the EdTech Room, Tagbilaran City College (TCC), Dampas, Tagbilaran City.
3. The rescheduled activity shall cover Session 2: Effective Handling and Documentation of Organizational Meetings, which shall be attended by all SPTA Presidents and Secretaries.
4. The session shall be facilitated by Mr. William Aranilla, Instructor, Tagbilaran City College, who will provide inputs and guidance on the effective conduct, handling, recording, and documentation of organizational meetings.
5. Teachers who serve as SPTA Secretaries and attend the said learning session shall be granted service credits commensurate to the actual number of hours rendered, subject to existing DepEd rules and regulations governing the grant of service credits. Non-teaching personnel involved in the activity shall be granted Compensatory Time Off (CTO) commensurate to the actual time served, subject to existing rules and regulations.

6. Expenses relative to snacks and raffle items during the conduct of the activity shall be charged against PTA local funds, subject to the usual accounting and auditing rules and regulations.
7. All other provisions of Division Memorandum No. 573, s. 2026 not inconsistent with this Corrigendum shall remain in full force and effect.
8. Immediate and wide dissemination of this Corrigendum is desired.

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



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REGION VII – CENTRAL VISAYAS  
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**Office of the Schools  
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DIVISION MEMORANDUM

No. **573** , s. 2026

July 20, 2026

**LEARNING SESSIONS ON BASIC FINANCIAL RECORDING, SDO AUDIT  
GUIDELINES, AND ORGANIZATIONAL DOCUMENTATION PROCEDURES FOR  
SPTA PRESIDENTS, TREASURERS, AND SECRETARIES SY 2026-2027**

To: Assistant Schools Division Superintendent  
Chief, SGOD  
Division PTA Focal Person  
Public Elementary and Secondary School Heads  
School PTA Presidents, Secretaries, and Treasurers SY 2026-2027  
All Others Concerned

1. In support of strengthening governance, financial accountability, transparency, and organizational effectiveness among School Parent-Teacher Associations (SPTAs), the Tagbilaran City Federated Parent-Teacher Association (FPTA), in partnership with the Schools Division of Tagbilaran City, shall conduct the Capacity Building Series 2026 for the newly elected SPTA Officers for School Year 2026-2027.

2. The activity aims to enhance the competencies of SPTA officers in financial management, compliance with audit requirements, and effective organizational governance through learning sessions facilitated by resource persons from the Schools Division Office and Tagbilaran City College.

3. The schedule of activities is as follows:

| Date                         | Time              | Learning Session                                                | Participants                                  | Venue                                                         |
|------------------------------|-------------------|-----------------------------------------------------------------|-----------------------------------------------|---------------------------------------------------------------|
| July 22, 2026<br>(Wednesday) | 1:00 PM – 5:00 PM | Basic Financial Recording and SDO Audit Guidelines Orientation  | SPTA <b>Presidents</b> and <b>Treasurers</b>  | Division Conference Room, Schools Division of Tagbilaran City |
| July 25, 2026<br>(Saturday)  | 1:00 PM – 5:00 PM | Effective Handling and Documentation of Organizational Meetings | SPTA <b>Presidents</b> and <b>Secretaries</b> | Tagbilaran City College (TCC)– EdCom Building                 |



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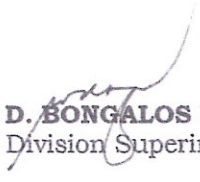
4. The following resource speakers shall facilitate the respective learning sessions:

- **Session 1:** Basic Financial Recording and SDO Audit Guidelines Orientation  
**Ms. Rosalie Tambis**  
Administrative Assistant III (ADAS III)  
Accounting Department  
Schools Division of Tagbilaran City
- **Session 2:** Effective Handling and Documentation of Organizational Meetings  
**Mr. William Aranilla**  
Instructor  
Tagbilaran City College

5. The activity shall be attended by the duly elected School Parent-Teacher Association (SPTA) **Presidents, Secretaries, and Treasurers** for School Year 2026–2027. School Heads are requested to ensure the attendance of these officers in accordance with the schedule of activities. **Teacher-officers who participate beyond their regular working hours shall be granted Vacation Service Credits (VSC)** commensurate with the actual number of hours rendered, subject to existing DepEd policies, rules, and regulations. **Likewise, non-teaching personnel serving as resource speakers and facilitators shall be granted Compensatory Time-Off (CTO)** commensurate with the actual hours of service rendered, subject to applicable Civil Service Commission and DepEd rules and regulations.

6. To minimize program costs and maximize available resources, attendees are requested to bring their own food and refreshments **(Bring Your Own Provision/BYOP)** for the duration of the activity. Expenses for food and refreshments may be charged against the respective School Parent-Teacher Association (SPTA) Funds, subject to the usual accounting and auditing rules and regulations.

7. Immediate dissemination of and compliance with this Memorandum is desired.

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