



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

**Office of the Schools Division
Superintendent**

DIVISION MEMORANDUM

No. 726 s. 2026

TO : **VIRGILENE M. PELIÑO**

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

SUBJECT : **COA TRAINING ON LAWS AND REGULATIONS ON GOVERNMENT
EXPENDITURES**

DATE : September 8, 2026

1. The Commission on Audit (COA) is offering a course on Laws and Regulations on Government Expenditures (LARGE) to be held on September 14 -17, 2026, at the COA Regional Office No. VII at MJ Cuenco Avenue, Corner V. Sotto Street, Cebu City.
2. The four-day seminar offers topics which will capacitate financial managers to sound public financial management and good governance.
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 your guidance and compliance.

WILFREDA D. BONGALOS PhD, CESO V
Schools Division Superintendent

WDB/JAAL/ACCTG/MTS/mts



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