



Republic of the Philippines
Department of Education
REGION X
DIVISION OF CAGAYAN DE ORO CITY



Office of the Schools Division Superintendent

28 April 2026

OFFICE MEMORANDUM

No. 49 s.2026

**ATTENDANCE TO THE 47TH GACPA, INC.
ANNUAL NATIONAL CONVENTION AND SEMINAR**

TO: **ARNEL A. CALUBAG, CPA, MBA**
Accountant III
This Division

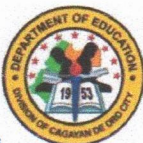
1. Pursuant to the invitation issued by **GACPA, Inc.** dated **March 31, 2026**, this Division hereby informs and directs your participation in the **47th GACPA, Inc. Annual National Convention and Seminar with the theme "Action with Impact,"** to be held on **May 26–29, 2026** at the **Edward S. Hagedorn Coliseum, Puerto Princesa City, Palawan.**
2. Attendance shall be on official business, with a **registration fee of ₱10,000.00** per participant for the four-day event. In accordance with **Department of Budget and Management (DBM) Circular No. 596 (January 20, 2025)**, related expenses shall be charged to local funds/MOOE, subject to existing rules. Registration and payment are due on **May 8, 2026**, via www.online.gacpa.com.ph and proof of payment uploaded during pre-registration.
3. In adherence to Equal Opportunity Principle (EOP), inclusive and fair treatment is accorded to all personnel regardless of disability, sexual orientation, gender, age, religion, and ethnicity.
4. This Office directs immediate and wide dissemination of this Memorandum.

ROY ANGELO E. GAZO
Schools Division Superintendent

Encl.: As stated

Reference: None

To be indicated in the Perpetual Index
OM-010-OSDS-FIN-ACCTG-(KBB))



Address: Fr. William F. Masterson Ave., Upper Balulang, Cagayan de Oro City
Telephone: (088) 855-0044, (088) 855-0047, (088) 328-2142
Email Address: cagayandeoro.city@deped.gov.ph
Website: <https://depedcdo.net/>

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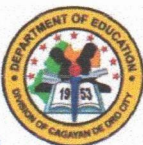
2026-04-28-02

Republic of the Philippines
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Office of the Schools Division Superintendent

TRAVEL AUTHORITY FOR OFFICIAL TRAVEL

NAME	ARNEL A. CALUBAG, CPA, MBA
Position/Designation	Accountant III
Permanent Station	OSDS - Finance
Purpose of Travel (must be supported by attachments)	Attendance to the 47 th GACPA, Inc. Annual National Convention and Seminar
Host of Activity	GACPA, Inc.
Inclusive Dates	May 25-30, 2026
Venue/Destination	Edward S. Hagedorn Coliseum, Puerto Princesa City, Palawan
Fund source	Local Funds
<i>I hereby attest that the information in this form and in the supporting documents attached hereto are true and correct.</i>	
ARNEL A. CALUBAG, CPA, MBA Accountant III Date: April 28, 2026	
<i>This is to certify that the trip of the requesting employee satisfies all the minimum conditions for authorized official travel and that alternatives to travel are insufficient for purpose stated herein.</i>	
AUDIE S. BORRES Assistant Schools Division Superintendent Date _____	
ROY ANGELO E. GAZO Schools Division Superintendent Date _____	



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GOVERNMENT ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS, INC.

Rm. 240 Union Square Condominium, 15th Avenue, Cubao, Quezon City

Email Address: gacpa@online.gacpa.com.ph

WEBSITE: www.gacpa.com.ph

TEL: 020-840-548-000

March 31, 2026

Honorable JUAN EDGARDO MANALANG ANGARA
Secretary

Department of Education

Gil Puyat Street, Brgy. San Antonio, Makati City

Attention: ATTY. FATIMA LIPP D. PANONTONGAN
Undersecretary

Attention: ATTY. EDSON BYRON K. SY
Assistant Secretary for Finance

Dear Honorable Angara:

The Government Association of Certified Public Accountants, Inc. (GACPA, Inc.), a non-stock, non-profit organization of Certified Public Accountants in the government and one of the sectoral organizations under the umbrella of the Philippine Institute of Certified Public Accountants, will be holding its 47th Annual National Convention and Seminar on May 26-29, 2026 at the Edward S. Hagedorn Coliseum, Puerto Princesa City, Palawan.

In line with the theme "ACTION with IMPACT," we have lined up several technical sessions to keep the participants abreast with current developments and innovations in technology, accounting, auditing, budgeting, and related fields; and promote transparency, accountability, and professionalism in the public sector. The invited Resource Speakers are subject matter experts in their respective fields.

We are cordially inviting Agency Heads, Accountants, Bookkeepers, Accounting staff, Budget Officers/Personnel, Finance Officers/Personnel, other Accountable Officers, Auditors, and other officials/staff of national government agencies, local government units, and government corporations to attend this significant event. This convention will serve as an avenue for knowledge sharing, establishing linkages, and upholding our commitment to transparency and accountability.

The registration fee is TEN THOUSAND PESOS (P10,000.00) per participant for the 4-day event. Pursuant to DBM Circular No. 596 dated January 20, 2025, payments of this nature including incidental expenses are chargeable against the agency funds. The deadline to register with payment is on May 8, 2026.

We advise participants to visit the GACPA website (<https://online.gacpa.com.ph>) for detailed instructions and to register online. Registrants should deposit their payments to **GACPA, INC., Savings Account No. 0581-1560-22, LBP Aurora, Cubao Branch** and upload a copy of the deposit slip/LDDA/ADA when pre-registering on-line without the need to send a copy through fax or email.

Thank you for your continued support to the objectives of GACPA. We look forward to a meaningful and productive knowledge sharing, networking and celebration with you and all the participants to this convention.

Very sincerely yours,


ATTY. EUGENIO R. DIZON
National President
FY 2025 - 2026

President

ATTY. EUGENIO R. DIZON

Commissioner

Executive Vice-President

YOLANDA C. VILLATURA

Representative

VP for External Affairs

ATTY. HAIDE T. ESPUELAS

Commissioner

VP for Internal Affairs

LILIA FLOR S. AMBAL

Representative

Secretary

ATTY. EUMALDA P. TIONGSON

Commissioner

Assistant Secretary

BERNARDINO C. DIZON

Representative

Treasurer

ANDRIAN M. DELA CRUZ

Joint Bank of the Philippines

Assistant Treasurer

ATTY. DELIA D. ESGUERRA

Secretary

Auditor

DR. MA. JOSEFINA M. LAGMAN

Department of Education

Press Relation Officers

MARIA TERESA C. AGUSTIN

Public Law Office

DR. GEORGETTE C. BALAJADIA

Bureau of Internal Revenue

Business Manager

AILEEN T. ARCIN

National Police Commission

DIRECTORS:

LEGAL:

ATTY. ARVIN JOHN B. ARE

Commissioner

YOUTH:

JOY ANN T. TOLEDO

Public City Government

MANAGEMENT:

HELENA L. VALDEZ

Commissioner

Ex-Officio

RUBY G. MANANGU

Quezon City Government

ADVISERS:

ATTY. ALEXANDER B. JULIANO

National President FY 2023 - 2024

ELIZABETH T. EALA

National President FY 2022 - 2023

ATTY. MA. THERESA S. VILLAFUERTE

National President FY 2021 - 2022

ATTY. FIDELA M. TAN

National President FY 2019 - 2020

YOLANDA L. ESPINAS

National President FY 2017 - 2018