



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



Office of the Schools Division Superintendent

03 June 2026

DIVISION MEMORANDUM
No. 523 s.2026

PARTICIPATION TO THE COMMISSION ON AUDIT TRAINING ON DISPOSAL OF GOVERNMENT PROPERTIES

TO: Audie S. Borres Assistant Schools Division Superintendent
Risa Bea Socorro M. Borres Administrative Officer V
Ignacio A. Gabule Jr. Administrative Officer IV
James Roberto Z. Sijo ITO I
Rochelle A. Luzano EPS I- LRMDS
Ely V. Mamacalay II Engineer III
Noelfred B. Balarote Administrative Aide VI
Edwin Carl N. Canios Administrative Officer II
Christian Ray D. Dalos Administrative Officer II
Conrado A. Borres III Administrative Assistant III

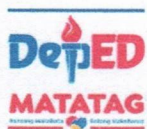
1. In reference to the Commission on Audit (COA) Regional Office 10 **"Regional Training Plan/Schedule of course offerings for Agency personnel"**, the above-mentioned personnel are hereby directed to attend the said training on Disposal of Government Properties on **July 13-15, 2026 at COA Regional Office X, Cagayan de Oro City.**

2. Enclosed is the said regional training plan/schedule of course offerings for agency personnel for reference.

3. This Memorandum serves as **Authority to Travel** for participants on official business.

3. A registration of **Six Thousand Pesos Only (Php 6,000.00)** per personnel, travelling expenses and other incidental allowances shall be charged to local funds subject to the usual accounting and auditing rules and regulations.

4. In adherence to Equal Opportunity Policy (EOP), inclusive and fair treatment are accorded to all concerned regardless of age, gender, and sexual orientation, disability, religion, and ethnicity.



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@depd.gov.ph
Website: <https://depdcdco.net/>

Doc. Ref. Code	SDO-OSDS-F004	Rev	00
Effectivity	11.03.25	Page	1 of 2



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5. For immediate compliance.

ROY ANGELO E. GAZO
Schools Division Superintendent

Encl.: none

Reference: none

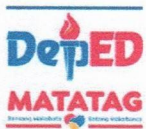
To be indicated in the Perpetual Index
under the following subjects:

DISPOSAL

PROPERTIES

TRAINING

IAGJR / DM – participation on coa training on disposal of government properties
/June 3, 2026



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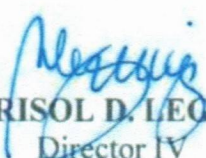


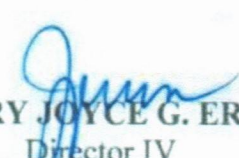
REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
REGIONAL OFFICE NO. X
Cagayan de Oro City

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

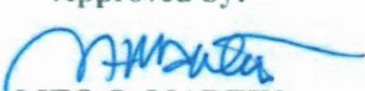
DURATION	COURSE	MODALITY	TARGET PARTICIPANTS	TRAINING FEE
June 23-25	GAD Planning, Budgeting, and Auditing	In-person	Personnel involved in the preparation of GAD Plan and Budget of the agency	₱ 6,000
July 13-15	Disposal of Government Properties	In-person	Members of the Appraisal and Disposal Committee, accounting personnel, and Property Custodian	₱ 6,000
July 16	One-Time Cleansing of Property, Plant, and Equipment (PPE) Account Balances	In-person	Personnel assigned to the Accounting, Property, Supply, and Management Section/Services/Division/Of fices in government agencies	₱ 2,000
September 1-3	Property and Supply Management System	In-person	Property/Supply Officers, Property Custodians, Storekeepers, and other personnel involved in managing the agency's office supplies and properties	₱ 6,000
October 6-9	Laws and Regulations on Government Expenditures	In-person	Personnel involved in the processing of claims, disbursements, including certifying and approving officers	₱ 8,000
November 17-19	Cash Management and Control System	In-person	Cashiers, Regular and Special Collecting and Disbursing Officers	₱ 6,000
November 23-25	Data Analytics and Advanced MS Excel	In-person	Personnel whose functions require the analysis and reporting of data	₱ 6,000

Recommending Approval:


MARISOL D. LEGASPI
Director IV
COA Regional Office No. X


MARY JOYCE G. ERUMA
Director IV
Professional Development Office

Approved by:


LITO Q. MARTIN
Assistant Commissioner
Professional and Institutional Development Sector