



Republika ng Pilipinas  
**Kagawaran ng Edukasyon**  
REHIYON V  
**TANGGAPANG PANSANGAY NG MGA PAARALAN NG LUNGSOD NAGA**



Republic of the Philippines  
**Department of Education**  
OFFICE OF THE UNDERSECRETARY FOR FINANCE

**MEMORANDUM**  
OUF-2024-0104

**TO :** CENTRAL OFFICE - ACCOUNTING DIVISION  
REGIONAL OFFICES ACCOUNTANTS  
SCHOOLS DIVISION ACCOUNTANTS  
ALL OTHERS CONCERNED

**FROM :** ANNALYN M. SEVILLA  
Undersecretary

**SUBJECT :** INVITATIONS FROM THE PHILIPPINE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS (PICPA) AND GOVERNMENT ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS (GACPA)

**DATE :** MARCH 4, 2024

RECEIVED  
DATE: MAR 11 2024  
BY: [Signature]  
NAGA CITY REGION V

This refers to the following invitations from the Philippine Institute of Certified Public Accountants (PICPA) Inc. (attached as **Annex "A"**) and the Government Association of Certified Public Accountants (GACPA) Inc. (attached as **Annex "B"**):

EVENT	DATE	VENUE
4th National Summit on Government Procurement	April 29-30, 2024	Iloilo Convention Center, Iloilo City
45th Annual National Convention and Seminar	May 21-24, 2024	Iloilo Convention Center, Iloilo City

In relation to this, the concerned Accountants in the Central, Region, and Divisions Offices are recommended to attend the said events.

For Certified Public Accountants (CPAs) in DepEd, kindly refer to OUF-2023-0253 entitled *Advisory on Attendance of Certified Public Accountants (CPAs) to Professional Workshops, Conferences, and other Gatherings sponsored by Government, Non-Government, and Private Institutions* (attached as **Annex "C"**), allowing CPAs to attend on official business but subject to the following conditions:

1. That such attendance as official business may only be made once a year
2. That such attendance is subject to the approval of the head of the office of the Authority to Travel as official business; and
3. That such attendance is subject to the availability of funds

For information and compliance.

Thank you.

cc: DIR. ANA MARIE C. CALAPIT, Finance Service  
MS. MA. KHUNNA L. CATALAN, Accounting Division  
MS. CHOLITA F. TIONG, Budget Division

2/F Rizal Building, DepEd Complex, Meralco Avenue, Pasig City  
Telephone No: (02) 8633-9342; TeleFax No: (02) 8638-3703; Email Address: usec.financebpm@deped.gov.ph



Republika ng Pilipinas  
**Kagawaran ng Edukasyon**  
REHIYON V  
**TANGGAPANG PANSANGAY NG MGA PAARALAN NG LUNGSOD NAGA**

To: Assistant Schools Division Superintendent  
Budget Officer  
Accountant  
Supply Officer  
Bids and Awards Committee  
All Others Concerned

March 15, 2024

For information and compliance.



[Signature]

SUSAN S. COLLANO CESO V  
Schools Division Superintendent

DO 31, s. 2019 Rider Rev. 01



✉ Roxas Avenue, Brgy. Triangulo, Naga City, Camarines Sur  
☎ 0981 630 0070  
✉ naga.city@deped.gov.ph





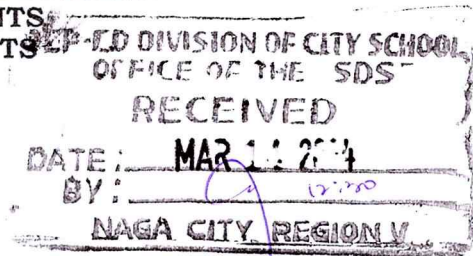


Republic of the Philippines  
**Department of Education**  
OFFICE OF THE UNDERSECRETARY FOR FINANCE

MEMORANDUM  
OUF-2024-0104

TO : CENTRAL OFFICE – ACCOUNTING DIVISION  
REGIONAL OFFICES ACCOUNTANTS  
SCHOOLS DIVISION ACCOUNTANTS  
ALL OTHERS CONCERNED

FROM : *Annali 3/6*  
ANNALYN M. SEVILLA  
Undersecretary *ew* *AV*



SUBJECT : INVITATIONS FROM THE PHILIPPINE INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS (PICPA) AND GOVERNMENT  
ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS (GACPA)

DATE : MARCH 4, 2024

This refers to the following invitations from the Philippine Institute of Certified Public Accountants (PICPA) Inc. (attached as **Annex "A"**) and the Government Association of Certified Public Accountants (GACPA) Inc. (attached as **Annex "B"**):

EVENT	DATE	VENUE
<b>4th National Summit on Government Procurement</b>	April 29-30, 2024	Iloilo Convention Center, Iloilo City
<b>45th Annual National Convention and Seminar</b>	May 21-24, 2024	Iloilo Convention Center, Iloilo City

In relation to this, the concerned Accountants in the Central, Region, and Divisions Offices are recommended to attend the said events.

For Certified Public Accountants (CPAs) in DepEd, kindly refer to OUF-2023-0253 entitled *Advisory on Attendance of Certified Public Accountants (CPAs) to Professional Workshops, Conferences, and other Gatherings sponsored by Government, Non-Government, and Private Institutions* (attached as **Annex "C"**), allowing CPAs to attend on official business but subject to the following conditions:

1. That such attendance as official business may only be made once a year
2. That such attendance is subject to the approval of the head of the office of the Authority to Travel as official business; and
3. That such attendance is subject to the availability of funds

For information and compliance.

Thank you.

24020367  
15 MAR 2024

cc: DIR. ANA MARIE C. CALAPIT, Finance Service  
MS. MA. RHUNNA L. CATALAN, Accounting Division  
MS. CHOLITA F. TIONG, Budget Division



**PHILIPPINE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS INC.**  
THE NATIONAL ORGANIZATION OF CERTIFIED PUBLIC ACCOUNTANTS  
PICPA NATIONAL COMMITTEE ON PUBLIC BIDDINGS AND PICPA NATIONAL GOVERNMENT SECTOR  
IN COLLABORATION WITH PICPA WESTERN VISAYAS REGION, PICPA NORTHERN LUZON REGION, PICPA SOUTHERN TAGALOG REGION,  
GOVERNMENT ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS (GACPA), INC., PICPA ILOILO CHAPTER, PICPA AKLAN CHAPTER,  
PICPA ANTIQUE CHAPTER, PICPA CAPIZ CHAPTER AND PICPA COTABATO CITY CHAPTER  
**ADDRESS: PICPA 700 SHAW BLVD., WACK WACK, MANDALUYONG CITY VAT REG. TIN: 000-216-074-00000**



March 2, 2024

Greetings of peace!

In line with PICPA's advocacy to help enhance accountability and transparency in procurement transactions of the government; and following through the successful 3rd National Summit on Government Procurement which was held in Hotel Supreme, Baguio City last December 14-15, 2023, we are pleased to announce that the PICPA National Committee on Public Biddings and PICPA National Government Sector in collaboration with the PICPA Western Visayas Region, PICPA Northern Luzon Region, PICPA Southern Tagalog Region, Government Association of Certified Public Accountants (GACPA), Inc., PICPA Iloilo Chapter, PICPA Aklan Chapter, PICPA Antique Chapter, PICPA Capiz Chapter, and PICPA Cotabato City Chapter will hold the **"4<sup>th</sup> National Summit on Government Procurement on April 29-30, 2024 at the Iloilo Convention Center (ICON) in Iloilo City.**

In this regard, we formally invite you to join us in this capacity building activity to learn more important, recent and interesting topics regarding the government procurement process which will include the following:

1. Government Procurement 101
2. Procurement Planning and Budget Linkage, including Early Procurement Activities
3. Alternative Methods in Procurement
4. Framework Agreement
5. Green Public Procurement (GPP)

This seminar is open to **ALL Accountants and Non-Accountants, Heads of Agencies, Finance Officers and Staff, General Services Officers, Purchasing Section Staff, Bid and Awards Committee (BAC) Members, BAC Technical Working Group, BAC Secretariat, Suppliers/Bidders and other core functions of the government service.**

Registration fee of Php 4,000 per person for two (2) days for **early bird registrants is until March 15, 2024**, and Php 5,000 per person for two (2) days until April 29, 2024. The fee includes seminar materials, AM snack, lunch, and PM snack for two (2) days.

PICPA has made available payment facilities through either over-the-counter bank deposits or GCash and PayMaya online transfers via InstaPay using the following bank details:

Bank	:	Union Bank of the Philippines
Account Name	:	PHIL INSTITUTE OF CPA
Account Number (savings)	:	1008 4008 7590

After paying, please send proof of payment to [picpapublicbidding2023@gmail.com](mailto:picpapublicbidding2023@gmail.com) cc: [margilyn\\_29@yahoo.com](mailto:margilyn_29@yahoo.com).

**\*\*NO REFUND POLICY - no registration fee shall be refunded within two (2) weeks before the event\*\***

To register/confirm your attendance and upload your proof of payment, kindly scan the attached QR Code or click the link below:

Individual Registration - <https://forms.gle/5TC9msv6PJxanT6S8>

Group Registration - <https://forms.gle/ybqvi8TS6RmJLX966>

We would like to express our utmost anticipation and appreciation to have your presence in this consequential event!

Very truly yours,

24020367  
15 MAR 2024

MR. GERRY L. CARABACAN  
Committee Chair  
PICPA National Committee on Public Biddings

ATTY. PETER JOHN RAYMUND B. PACHECO  
Committee Co-Chair  
PICPA National Committee on Public Biddings

ATTY. LITO MARTIN  
Committee Co-Chair  
PICPA National Committee on Public Biddings

MANUEL V. MAPOY  
PICPA National VP for Government

MARJONIE N. ANDO  
PICPA NED for Government

ATTY. ALEXANDER JULIANO  
National President, GACPA Inc.

ATTY. SHARON BANAGODOS-MILLAN  
Chair, 4<sup>th</sup> National Summit



In reply, please refer to:

Contact Information: Ms. Marilyn Encio - 0939 576 4864



**PROGRAM OF ACTIVITIES**  
**4<sup>TH</sup> NATIONAL SUMMIT ON GOVERNMENT PROCUREMENT**  
Iloilo Convention Center (ICON), Iloilo City | April 29-30, 2024

**April 29, 2024 (DAY 1)**

7:00 AM – 8:00 AM	Registration	
8:00 AM – 8:30 AM	Opening Prayer	Video Presentation
	National Anthem	Video Presentation
	Oath of C.P.A	<b>Hazmiah Racman, CPA</b> <i>Member, PICPA National Committee on Public Biddings</i>
	Welcome Remarks	<b>Gerry L. Carabbacan, CPA</b> <i>Chairman, PICPA National Committee on Public Biddings</i>
	Declaration of Formal Opening of the Summit	<b>Gerry L. Carabbacan, CPA</b> <i>Chairman, PICPA National Committee on Public Biddings</i>  <b>Atty. Peter John Raymund B. Pacheco, CPA</b> <i>Co-Chairman, PICPA National Committee on Public Biddings</i>  <b>Atty. Lito Q. Martin, CPA</b> <i>Co-Chairman, PICPA National Committee on Public Biddings</i>  <b>Alexander Juliano, CPA</b> <i>National President, GACPA, Inc.</i>  <b>Manuel V. Mapoy, CPA</b> <i>PICPA National VP for Government</i>  <b>Marjonie N. Ando, CPA</b> <i>PICPA National Sectoral Director for Government</i>  <b>Gerardo Barcelona, CPA</b> <i>Senior Regional Director, PICPA Southern Tagalog</i>  <b>Ma. Adela Ludovina V. Evangelio, CPA</b> <i>Senior Regional Director, PICPA Western Visayas</i>  <b>Ian F. Hinolan, CPA</b> <i>Junior Regional Director, PICPA Western Visayas</i>  <b>Atty Sharon Banagodoss-Millan, CPA</b> <i>Chairman, 4th National Summit on Govt Procurement</i>  <b>Cristina Estorque, CPA</b> <i>Co-Chairman, 4th National Summit on Govt Procurement</i>

24020367  
15 MAR 2024

**Mildred D. Velasco, CPA**  
*Co-Chairman, 4th National Summit on Govt Procurement*

**Joan S. Ponzalan, CPA**  
*Chapter President, PICPA Aklan Chapter*

**Ian V. Tolentino, CPA**  
*Chapter President, PICPA Antique Chapter*

**Francis E. Lopez, CPA**  
*Chapter President, PICPA Capiz Chapter*

**Asuncion A. Celendro, CPA**  
*Chapter President, PICPA Iloilo City Chapter*

**Atty. Abdel Jalil A. Escander, CPA**  
*Chapter President, PICPA Cotabato City Chapter*

Welcome Message **Atty. Randy Blanza, CPA**  
*PICPA National President*

Special Message **Hon. Jerry P. Treñas**  
*City Mayor, Iloilo City*

Awarding of Plaque of Appreciation **Gerry L. Carabbacan, CPA**  
*Chairman, PICPA National Committee on Public Biddings*

**Alexander Juliano, CPA**  
*National President, GACPA, Inc.*

Special Message **Hon. Arthur R Defensor Jr .**  
*City Governor, Iloilo City*

Awarding of Plaque of Appreciation **Gerry L. Carabbacan, CPA**  
*Chairman, PICPA National Committee on Public Biddings*

Recognition of Participants **Marjonie N. Ando, CPA**  
*PICPA National Sectoral Director for Government*

Introduction of Speaker **Christopher Esmeres, CPA**  
*Member, PICPA National Committee on Public Biddings*

8:30 AM – 12:30 AM Government Procurement 101 **Atty. Jennifer M. Torril, CPA**  
(with Q&A – 30 mins) *Resource Speaker*

12:30 AM – 1:00 PM Lunch Break

*Announcements and Raffle Draw (Minor Prizes)*

1:00 PM – 5:30 PM Procurement Planning and **Atty. Jennifer M. Torril, CPA**  
Budget Linkage, including Early *Resource Speaker*

24020367  
15 MAR 2024

Procurement Activities  
(with Q&A – 30 mins)

*Announcements and Raffle Draw (Minor Prizes)*

**April 30, 2024 (DAY 2)**

7:00 AM – 8:00 AM	Registration	
8:00 AM - 8:15 AM	Opening Prayer	Video Presentation
8:15 AM - 8:30 AM	Opening Remarks	<b>Alexander Juliano, CPA</b> <i>National President, GACPA Inc.</i>
8:30 AM – 12:30 AM	Alternative Methods in Procurement (with Q&A – 30 mins)	<b>Maria Cielo Lampa, CPA, MBA</b> <i>Resource Speaker</i>
12:30 AM – 1:00 PM	Lunch Break	
	<i>Announcements and Raffle Draw (Minor Prizes)</i>	
1:00 PM – 3:00 PM	Framework Agreement (with Q&A – 30 mins)	<b>Maria Cielo Lampa, CPA, MBA</b> <i>Resource Speaker</i>
3:00 PM – 5:00 PM	Green Public Procurement (GPP) (with Q&A – 30 mins)	<b>Maria Cielo Lampa, CPA, MBA</b> <i>Resource Speaker</i>
5:00 PM – 5:30 PM	Closing Remarks	<b>Manuel V. Mapoy, CPA</b> <i>PICPA National VP for Government</i>

*Announcements and Raffle Draw (Grand Prize)*

**Mr. Jomar D. Geli, CPA**  
*Chapter President, PICPA San Pablo City Chapter*  
Master of Ceremony

24020367  
15 MAR 2024





## GOVERNMENT ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS, INC.

Rm.240 Union Square Condominium, 15<sup>th</sup> Avenue, Cubao, Quezon City

Email Add: [gacpanational@yahoo.com](mailto:gacpanational@yahoo.com)

WEBSITE: [www.gacpa.com.ph](http://www.gacpa.com.ph)

TIN 000-840-548-000

President

**ATTY. ALEXANDER B. JULIANO**

Commission on Audit

Executive Vice-President

**RUBY G. MANANGU**

Quezon City Government

VP for External Affairs

**ATTY. EUGENIO R. DIZON**

Commission on Audit

VP for Internal Affairs

**ANNALENE M. BAUTISTA**

Land Bank of the Philippines

Secretary

**ATTY. HAIDE T. ESPUELAS**

Commission on Audit

Asst. Secretary

**ATTY. DELIA D. EGUERRA**

Bureau of Customs

Treasurer

**ANDRIAN M. DELA CRUZ**

Land Bank of the Philippines

Asst. Treasurer

**LOLITA O. SANEDRIN**

National Food Authority

Auditor

**ANTHONY L. MAGLUNSOD**

Pag-IBIG Fund

Press Relations Officers

**ATTY. LIZETTE F. MORTEL**

Province of Romblon

**GEORGETTE C. BALAJADIA**

Bureau of Internal Revenue

Business Manager

**ATTY. DONDIE Q. EGUERRA**

Securities and Exchange Commission

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**LUTON:**

**MA. JOSEFINA M. LAGMAN**

Department of Education

**VISAYAS:**

**JOY ANN T. TOLEDO**

Iloilo City Government

**MINDANAO:**

**JOSIE J. RODRIGUEZ**

Commission on Audit

Executive Director

**LYNN S.F. SICANGCO**

(Ret.) Commission on Audit

Ex-Officio

**ELIZABETH T. EALA**

UP Los Baños

**ADVISERS:**

**ATTY. MA. THERESA S. VILLAFUERTE**

National Food Authority

**ATTY. FIDELA M. TAN**

Commission on Audit

**YOLANDA L. ESPINAS**

(Ret.) Pag-IBIG Fund

**ATTY. SHEILA U. VILLA**

(Ret.) Commission on Audit

**RUTH E. AMBION**

(Ret.) Tagaytay City Water District

**WILFREDO A. AGITO**

(Ret.) Commission on Audit

**ATTY. LITO Q. MARTIN**

Commission on Audit

**MARGIE V. OFICIAL**

(Ret.) Laguna State Polytechnic University

**LOURDES M. CASTILLO**

(Ret.) Commission on Audit

February 29, 2024

**HON. ANNALYN M. SEVILLA**

Undersecretary for Finance

Department of Education

DepEd Complex, Meralco Ave, Pasig City

**Dear Usec Sevilla:**

The **Government Association of Certified Public Accountants, Inc. (GACPA, Inc.)**, a non-stock, non-profit association of Certified Public Accountants in the government and largest sectoral organization under the umbrella of the Philippine Institute of Certified Public Accountants, will hold its face to face **45th Annual National Convention and Seminar** on **May 21-24, 2024**, at the **Iloilo Convention Center, Iloilo City**.

In line with the theme **"Beyond Numbers: Redefining the Role of CPAs,"** the GACPA has lined up several technical sessions to keep the participants abreast with the current developments and help them effectively and efficiently carry out their duties and responsibilities as public servants. The technical sessions consist of **1) Latest Updates on BOA; 2) Latest GSIS Updates; 3) Green Public Procurement; 4) Integrity and Ethics of Government CPAs in the Workplace; 5) Latest DBM Updates; 6) Settlement of Accounts by COA: Reliefs and Remedies of Parties; and 7) Pag-IBIG Fund Updates.** The invited Resource Speakers are subject matter experts in their respective fields.

ANCS participants will earn **Continuing Professional Development units** that can be credited to comply with requirements of the Board of Accountancy and the Professional Regulations Commission in the renewal of CPA License and accreditation as practitioner.

We are cordially inviting the CPAs, Accountants, Budget Officers, Disbursing Officers, Accountable Officers, Finance Officers, Auditors, and Administrative Officers in your agency to attend the GACPA 45<sup>th</sup> ANCS.

The registration fee is **EIGHT THOUSAND PESOS (P8,000.00)** per participant for the 4-day ANCS. Pursuant to **DBM Circular No. 563 dated April 22, 2016**, payments of this nature including incidental expenses are chargeable against the agency funds. **The deadline to register with payment is on May 10, 2024.**

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 for a fruitful knowledge sharing with you and your representatives.

Very sincerely yours,

**ATTY. ALEXANDER B. JULIANO**

National President

FY 2023 – 2024

24020367  
15 MAR 2024



Republic of the Philippines  
**Department of Education**  
OFFICE OF THE UNDERSECRETARY FOR FINANCE

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**MEMORANDUM**  
**OUF-2023-0253**

**TO : CENTRAL OFFICE - ACCOUNTING DIVISION**  
**REGIONAL OFFICES ACCOUNTANTS**  
**SCHOOLS DIVISION ACCOUNTANTS**  
**ALL OTHERS CONCERNED**

**FROM : ANNALYN M. SEVILLA**  
Undersecretary for Finance *set*

**SUBJECT : ADVISORY ON ATTENDANCE OF CERTIFIED PUBLIC**  
**ACCOUNTANTS (CPAs) TO PROFESSIONAL WORKSHOPS,**  
**CONFERENCES, AND OTHER GATHERINGS SPONSORED BY**  
**GOVERNMENT, NON-GOVERNMENT, AND PRIVATE**  
**INSTITUTIONS**

**DATE : April 26, 2023**

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In line with the objective of the RA 1912 or otherwise known as, "Continuing Professional Development Act of 2016", **Certified Public Accountants (CPAs) employed in this Department occupying plantilla positions are authorized to attend such as official business subject to the following conditions:**

1. That such attendance as official business may only be made once a year
2. That such attendance is subject to the approval of the head of office of the Authority to Travel as official business; and
3. That such attendance is subject to availability of funds.

For information and compliance.

Thank you.

Cc: Director Ana Marie C. Calapit, Finance Service

24020367  
15 MAR 2024





## GOVERNMENT ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS, INC.

Rm.240 Union Square Condominium, 15<sup>th</sup> Avenue, Cubao, Quezon City

Email Add: [gacpanational@yahoo.com](mailto:gacpanational@yahoo.com)

WEBSITE: [www.gacpa.com.ph](http://www.gacpa.com.ph)

TIN 000-840-548-000

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UP Los Baños

Executive Vice-President

**ALEXANDER B. JULIANO**

Commission on Audit

VP for External Affairs

**EUGENIO R. DIZON**

Commission on Audit

VP for Internal Affairs

**LILIA FLOR S. AMBAL**

Pag-IBIG Fund

Secretary

**ELIZABETH F. SEVA**

Department of Budget and Management

Asst. Secretary

**LOLITA O. SANEDRIN**

National Food Authority

Treasurer

**RUBY G. MANANGU**

Quezon City Government

Asst. Treasurer

**ANDRIAN M. DELA CRUZ**

Land Bank of the Philippines

Auditor

**RENATO A. AMURAO**

San Pablo City Water District

Press Relations Officers

**MARIA GLEDA E. LIM**

Commission on Audit

**RODOLFO M. ASUNCION**

Commission on Audit

Business Manager

**AILEEN T. ARCIN**

NAPOLCOM

**DIRECTORS:**

LUZON:

**DONDIE Q. ESGUERRA**

Securities and Exchange Commission

VISAYAS:

**ANTHONY L. MAGLUNOD**

Pag-IBIG Fund

Ex-Officio

**MA. THERESA S. VILLAFUERTE**

National Food Authority

**ADVISERS:**

**FIDELA M. TAN**

Commission on Audit

**YOLANDA L. ESPINAS**

Pag-IBIG Fund

**SHEILA U. VILLA**

(Ret.) Commission on Audit

**RUTH E. AMBION**

(Ret.) Tagaytay City Water District

**WILFREDO A. AGITO**

(Ret.) Commission on Audit

**LITO Q. MARTIN**

Commission on Audit

**MARGIE V. OFICIAL**

Laguna State Polytechnic University

**LOURDES M. CASTILLO**

(Ret.) Commission on Audit

April 17, 2023

**ATTY. SUNSHINE CHARRY A. FAJARDA**

Head Executive Assistant

Department of Education

Manila City Hall, Mayor Antonio Villegas St. Ermita, Manila

Dear Atty. Fajarda:

The **Government Association of Certified Public Accountants, Inc. (GACPA)**, a non-stock, non-profit association of Certified Public Accountants in the government and largest sectoral organization under the umbrella of the Philippine Institute of Certified Public Accountants, will hold its face to face **44th Annual National Convention and Seminar** on May 24-26, 2023, at the **Subic Bay Exhibition and Convention Center, SBMA**.

In line with this year's theme "**Play it Forward, Securing a Sustainable Future**," the GACPA has lined up several technical sessions to keep the participants abreast with the current developments and help them effectively and efficiently carry out their duties and responsibilities as public servants. The technical sessions consist of **1) Latest Updates on BOA; 2) Laws, Rules, and Regulations on Government Expenditures; 3) Latest Updates on CSC Rules and Regulations; 4) Latest Updates on BIR Rules and Regulations; 5) Coping with Stress at the Workplace; Life Work Balance; 6) The Philippine Development Plan, Roadmap for Recovery and Growth; and 7) Investment or Scam? Beware!** The invited Resource Speakers are subject matter experts in their respective fields.

ANC participants will earn **Continuing Professional Development** units that can be credited to comply with requirement of the Board of Accountancy and/or PRC in the renewal of CPA License and accreditation as practitioner.

We are cordially inviting the CPAs, Accountants, Budget Officers, Disbursing Officers, Accountable Officers, Finance Officers, Auditors, and Administrative Officers in your agency to attend the **GACPA 44<sup>th</sup> ANC**.

The registration fee is **SIX THOUSAND PESOS (P6,000.00)** per participant for the 3-day ANC. Pursuant to **DBM Circular No. 563, dated April 22, 2016**, payments of this nature including incidental expenses are chargeable against the agency funds. **The deadline to register with payment is on May 10, 2023.**

Participants are advised to visit the GACPA website ([www.gacpa.com.ph](http://www.gacpa.com.ph)) for detailed instruction and register on-line at <https://online.gacpa.com.ph>. Payment for registration fee should be deposited to **GACPA, INC., Savings Account No. 0581-1560-22, LBP Aurora, Cubao Branch**. Registrant should upload a copy of the deposit slip/LDDA/ADA when pre-registering on-line and **need not send them through fax or email**.

Thank you for your continued support to the objectives of GACPA. We look forward for a fruitful knowledge sharing with you and your representatives.

Very truly yours,

**ELIZABETH T. EALA**

National President

24020367  
15 MAR 2024



Office of the Secretary <osec@deped.gov.ph>

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## Invitation Letter for the GACPA 44th ANC

1 message

GACPA <gacpanational@yahoo.com>

Tue, Apr 18, 2023 at 9:56 AM

Reply-To: GACPA <gacpanational@yahoo.com>

To: "osec@deped.gov.ph" <osec@deped.gov.ph>

Dear Atty.Fajarda:

Good day!

GACPA cordially invites the CPAs, Accountants, Budget Officers, Disbursing Officers, Finance Officers, Auditors, and Administrative Officers in your agency to attend the face-to-face GACPA 44th Annual National Convention and Seminar with the theme "Play it Forward, Securing a Sustainable Future" on May 24-26, 2023.

You can download the invitation letter below.

Thank you and stay safe,

GACPA Admin



44th ANC Invitation Letter to Participants DEPED.pdf

177K

24020367  
15 MAR 2024





Republic of the Philippines  
**Department of Education**  
Finance Service  
Accounting Division

MEMORANDUM

FOR: **ANNALYN M. SEVILLA**  
Undersecretary

**ANA MARIE C. CALAPIT**  
Director IV – Finance Service

FROM: **MA. RHUNNA L. CATALAN**  
Chief Accountant

SUBJECT: Attendance of the Accountants to Relevant Activities

DATE: April 24, 2023

In behalf of the Certified Public Accountants (CPAs) employed in the Department of Education nationwide especially those occupying the Accountant plantilla positions, may I earnestly request approval of our attendance to various activities such as conventions, seminars, conferences, symposia and other similar gatherings conducted / sponsored by government, non-government or private institutions.

Republic Act No. 1912 also known as the Continuing Professional Development (CPD) Act of 2016 was "enacted to promote and upgrade the practice of the professions in the country and institute measures that will continuously improve the competence of the professionals in accordance with the international standards of practice, thereby, ensuring their contribution in uplifting the general welfare, economic growth and development of nations."

Given the above objective of the CPD Act of 2016, attendance to valuable and select activities will provide our Accountants the opportunity to harness their talents and be kept abreast with international and continuous changes in the accounting rules and regulations and its applicability in our respective workplace. Further, earning CPD units is a must in the renewal of professional licenses hence management support is highly requested on this area.

Expenses related to attendance to these activities shall be charge against the respective local funds subject to allotment availability and existing accounting and auditing rules and regulations.

Approval is earnestly requested.

24020367  
15 MAR 2024



*Ok with me but  
let's issue an advisory  
memo to guide all D's!  
1) OB - once a year  
to attend to  
professional  
workshop / conference  
2) Subject to approval  
of office head of  
asob and  
3) subject to  
availability  
of funds  
Draft pls  
so we can  
issue  
advis  
4/24*



Republic of the Philippines  
**Department of Education**  
Finance Service  
Accounting Division

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MEMORANDUM

FOR: **ANNALYN M. SEVILLA**  
Undersecretary

**ANA MARIE C. CALAPIT**  
Director IV – Finance Service

FROM: **MA. RHUNNA L. CATALAN**  
Chief Accountant

SUBJECT: Attendance of the Accountants to Relevant Activities

DATE: April 24, 2023

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24020367  
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for recognizing education and training programs as well as the qualifications formally awarded and their equivalents.

PQF is established as the levels of educational qualifications and sets the standards for qualification outcomes. It is a quality assured national system for the development, recognition and award of qualifications based on standards of knowledge, skills and value acquired in different ways and methods by learners and workers of the country.

The PQF shall have the following objectives:

- To adopt national standards and levels of learning outcomes of education;
- To support the development and maintenance of pathways and equivalencies that enable access to qualifications and to assist individuals to move easily and readily between these sectors and the labor market; and
  - To align domestic qualifications and supporting the mobility of Filipinos students and workers.

#### Professional Regulations Commission Resolution 2019-1197: Guidelines on Self-Directed Learning Creditable Activities

The Commission provided guidelines on self-directed learning creditable activities for implementation.

#### Requirements for Accreditation of Self-Directed Learning Activities

1. Duty Accomplished application form;
2. Proof of attendance/participation; and
3. Program of activity or a narrative report on what has been learned.

All applications for Self-Directed Learning (SDL) shall be submitted to the CPD Council at least fifteen (15 days) before the expiration of the Professional Identification Card (PIC) or during the renewal process.

Only a maximum of 30% SDL CPD Units (Non-formal activities) of the total required for compliance may be credited for renewal of the PIC.

#### Matrix of CPD-SDL Activities for CPD Units

SDL activities may be categorized as either professional activity or volunteer engagement.

Granting of CPD Credit Units using credit hours or notional learning hours is left to the discretion of the CPD Council, to include such other activities as may be approved by the CPD Council.

NATURE OF ACTIVITY	CREDITABLE ACTIVITY	HOURS	SUPPORTING DOCUMENTS
Professional Activity (Participation or Attendance)	Conference	Credit Hours	Certificate of Attendance and Program or Narrative Report
	Seminar/Workshop/Colloquium		
	In-service Training		
	Webinar, Tutorial		
	Study tour/Plant Visit		
	Exhibit	Notional Learning hours	Certificate of Participation and Narrative Description of Activity, including results (if applicable)
	Poster presentation		
	Program/Module Development		
	Publication		
	Invention		
	Consultancy		
	Recognition/Award/Title		
	Medical Mission/Outreach Program		
	Environmental Initiative		
Volunteer Engagement (Socio-Civic)	Livelihood Program		
	Disaster/Calamity Assistance		
	Services to worthy projects CSR projects		

24020367  
15 MAR 2024

This resolution shall take effect after fifteen (15) days following its publication in the Official Gazette.

## Results of October 2019 CPA Licensure Examination

The Professional Regulation Commission (PRC) announces that 2,075 out of 14,492 passed the Certified Public Accountant Licensure Examination given by the Board of Accountancy in the cities of Manila, Baguio, Cagayan De Oro, Cebu, Davao, Iloilo, Legazpi, Lucena, Tacloban and Tuguegarao this October 2019.

-XXX-

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Comments and suggestions are welcome.

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15 MAR 2024

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## BoA GUIDELINES ON THE CPD LAW

BoA issued its last operational guidelines to implement the CPD Law or the "Continuing Professional Development Act of 2016 (R.A. 10912)" on July 20, 2017.

This is known as **BoA Resolution 2017-254**

This resolution provides us with guidelines covering:

1. Self-directed and/or lifelong learning
2. Different CPD activities and their corresponding credit units
3. Competence Areas and minimum credits required per area
4. Required CPD units and the related compliance period
5. Requirements for CPA License renewal and BoA accreditation

To learn more about the details of BoA's operating guidelines, you can download Resolution 2017-254 by clicking on the link below:

[2017-254\\_JMS.pdf](#)

## TRANSITION PERIOD

**PRC Resolution 2019-1146** took effect March 1, 2019 - providing for a "transition period" for all Philippine professionals. BoA needs to come up with new Operating Guidelines (OG) on how PRC Res. 1146-2019 resolution will specifically apply to CPAs. In the interim, while no new Operating Guidelines have been issued, CPAs are covered by the transition period under which:

- ☒ OFWs are not covered by the CPD requirement
- ☒ Newly licensed CPAs are not covered by the CPD requirement for their first renewal cycle
- ☒ All other CPAs renewing their Professional ID Card will need 15 CPD units of training - (can be under any Competence Area)
- ☒ CPAs getting BoA accreditation will need 120 units of CPD training

To learn more about the details of the latest CPD, you can download PRC Resolution 2019-1146 by clicking on the link below:

[2019-1146 CPD IRR.PDF](#)

24020367  
15 MAR 2024

CPAs seeking BoA accreditation still need to comply with the 120 CPD units requirement of BoA Resolution 2017-254.

For those who still need to comply, here are some of the highlights lifted from BoA Resolution 2017-254:

1. The minimum required credit units under the 3 major areas of CPD activities are as follows:

- Competence Area A (Technical Competence) - 30 CPD Units
- Competence Area B (Professional Skills) - 5 CPD Units
- Competence Area C (Professional Values, Ethics and Attitudes) - 5 CPD Units

Page 9 of 15

PROFESSIONAL REGULATORY BOARD OF ACCOUNTANCY

Resolution No. 254

Series of 2017

OPERATIONAL GUIDELINES IN THE IMPLEMENTATION OF RA 10912 OTHERWISE KNOWN AS "CONTINUING PROFESSIONAL DEVELOPMENT ACT OF 2016" FOR ACCOUNTANCY PROFESSION

MAJOR AREA	COVERAGE OF THE AREA	CREDITS UNITS REQUIRED
A. <u>TECHNICAL COMPETENCE</u>	1. Standards Applicable to Professional Practice	30
B. <u>PROFESSIONAL SKILLS</u>	1. Professional development activities that enhance the CPA's intellectual, interpersonal, communication, personal and organizational skills,	5
C. <u>PROFESSIONAL VALUES, ETHICS AND ATTITUDES</u>	a. Code of Ethics for Professional Accountants; b. Quality standards based on issuances of bodies affecting the professional practice; c. Governance principles and intervention; and d. Social responsibility, principles and interventions.	5

2. Out of the 120 CPD units requirement, 80 CPD units are "flexible" - meaning they can be under any competence area of your choice.

24020367  
15 MAR 2024



Page 12 of 15

PROFESSIONAL REGULATORY BOARD OF ACCOUNTANCY

Resolution No. 254

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OPERATIONAL GUIDELINES IN THE IMPLEMENTATION OF RA 10912 OTHERWISE KNOWN AS "CONTINUING PROFESSIONAL DEVELOPMENT ACT OF 2016" FOR ACCOUNTANCY PROFESSION

**Section 12. Required CPD Credit Units in a Compliance Period.** – All Certified Public Accountants shall be required to comply with one-hundred twenty (120) CPD credit units in a compliance period of three (3) years, which the implementation thereof shall be gradual in the following periods:

Year of Renewal	Required Number of CPD Credit Units	Minimum Units Under Required Competency Areas	Flexible CPD Units	Required Minimum Units Earned from the Previous Year(s) for License Renewal
January – June 30, 2017	60	40	20	0
July 1 – December 31, 2017	80	40	40	0
2018	100	40	60	20 CUs earned in 2017
2019	120	40	80	20 CUs earned in each of the 2 immediately preceding years (2017-2018).
2020 – onwards	120	40	80	20 CUs earned in each of the 3 immediately preceding years.

3. For self-directed learning, CPAs can get a maximum of 48 CPD units out of the 120 CPD units requirement. (Note though that self-directed certificates require a P500 processing fee and longer (60 days) processing time compared to certificates from accredited programs).

**Section 9. Maximum Creditable Units for Self-Directed and/or Lifelong Learning.** – The maximum creditable units for self-directed and/or lifelong learning is forty-eight (48) credit units or forty per cent (40%) of 120 CPD credit units within a compliance period of three (3) years, which the implementation thereof shall be gradual in the following period:

	Minimum CPD Units in a 3-year Compliance Period	Maximum Credit Units for Self-Directed and/or Lifelong Learning
January – June 2017	60	24
July – December 2017	80	32
January – December 2018	100	40
January 2019 – onwards	120	48

24020367  
15 MAR 2024

4. Academic activities such as master's or doctorate degree, bachelor of law's and international certifications, among others can also be credited for CPD. However, the degree/certification must be completed/received within the 3-year compliance period.

<b>2. ACADEMIC TRACK</b> (must be applied within 5 years after completion)			
2.1 Master's Degree or equivalent	60 CU for Compliance Period upon Completion of Degree	University Certification / Diploma & Transcript of Records (authenticated copy)	
2.2 Doctorate Degree or equivalent	60 CU for Compliance Period upon Completion of Candidacy  Additional 30 CU for Compliance Period upon Completion of Degree	University Certification / Diploma & Transcript of Records (authenticated copy)	(f) Formal study related to professional responsibilities
2.3 Bachelor of Laws	30 CU for Compliance Period upon Completion of Degree  Additional 30 CU for Compliance Period upon Passing the Bar exams	University Certification-Diploma & Transcript of Records Certificate of Admission to the Philippine Bar	

Page 6 of 15

PROFESSIONAL REGULATORY BOARD OF ACCOUNTANCY

Resolution No. 254

Series of 2017

OPERATIONAL GUIDELINES IN THE IMPLEMENTATION OF RA 10912 OTHERWISE KNOWN AS "CONTINUING PROFESSIONAL DEVELOPMENT ACT OF 2016" FOR ACCOUNTANCY PROFESSION

2.4 Professional Certifications, such as CMA, CFA, CFE, CIA, CISA, etc...	10 CU per Professional Certification obtained from 2010 and subsequent years	Copy of Professional Certificate duly authenticated by certifying organization, such as IIA, ISACA, CIMA, etc	(j) Professional re-examination or formal testing
2.5 Foreign Language Certifications – Verifiable, Input-based	10 CU for each Foreign Language Certification	Copy of Certificate of Completion and Proficiency from a duly recognized foreign language training institution	<i>Nil</i>
2.6 Professorial Chair	15 CU per year	Certification of grant or appointment paper	
2.7 Internship / Specialty / Sub-specialty Program	10 CU per year	Certification from Host Institution and Certificate of Completion	
2.8 Fellowship Grant		Certification from the granting institution and/or Certificate of Fellowship	
2.8.1 Participant	2 CU per grant		
2.8.2 Resource Speaker	4 CU per grant		
2.8.3 Researcher	5 CU per grant		
2.9 Post-Graduate Diploma / Certificate	Maximum of 30 CU for an 18-month period or a fraction thereof upon completion	Diploma / Certification from the Institution	

24020367

15 MAR 2024