



Republic of the Philippines  
Department of Education  
Negros Island Region



**SCHOOLS DIVISION OFFICE OF KABANKALAN CITY**  
Tayum St., Brgy 8, Kabankalan City, Negros Occidental  
Tel. No. (034) 471-2003 / (034) 471-2454

**DIVISION MEMORANDUM**

No. 33, s. 2020

To: **Assistant Schools Division Superintendent**  
**School Heads with Finance Personnel**  
**All Finance Personnel**  
**All Concerned**

From: **PORTIA M. MALLORCA Ph.D., CESO V**  
Schools Division Superintendent

Date: February 3, 2020

Subject: **SEMINAR ON ALLOWABLE AND NON-ALLOWABLE EXPENSES AND APPROPRIATE UTILIZATION OF MOOE FUNDS**

1. The Division Office will conduct a Seminar on Allowable and Non-Allowable Expenses and Appropriate Utilization of MOOE Funds on February 7, 2020, 8:00 AM at Zaycoland Resorts and Hotel, Kabankalan City.
2. Participants of this activity are the Administrative Assistants II & III and Administrative Officers II who are involved in the preparation, utilization and reporting of School MOOE funds. These are the following:

School/Office	Participants
IU Schools	ADAS III (Senior Bookkeeper)
	ADAS II (Disbursing Officer)
	ADAS II (Budget Assistant)
Non IU Schools (clustered bookkeepers)	ADAS III
	ADAS II
Senior High Schools	ADAS II
	AO II

3. Travelling expenses of the participants shall be charged to School MOOE subject to the usual government accounting and auditing rules.
4. For widest dissemination.