



Republic of the Philippines  
**Department of Education**  
Region VI-Western Visayas  
SCHOOLS DIVISION OF KABANKALAN CITY

June 3, 2020

**DIVISION MEMORANDUM**

No. 104 s. 2020

**MODIFICATION OF ALLOTMENT FROM MOOE TO CAPITAL OUTLAY**

**To: Assistant Schools Division Superintendent  
Chiefs, CID & SGOD  
Public Schools District Supervisors  
Elementary & Secondary School Heads  
All Concerned**

1. As per NBC 570 re: Guidelines on Release of Funds for FY 2020, there is a modification of allotment from MOOE to Capital Outlay (CO).
2. In view thereof, please submit the following documents to the Division Budget Office on or before **June 8, 2020**:

*For Elementary and JHS & SHS (Non-IUs)*

- a. Justification for the proposed modification;
- b. Programs and projects to be modified (Enclosure 1)
- c. proposed capital outlay (amount should be Php 15,000 and above)

*For JHS & SHS (IUs)*

- a. Justification for the proposed modification
- b. Certification of actual deficiency and Sources of Funds signed by bookkeeper and principal (Enclosure 2)
- c. Latest SAAOOB
- d. Financial Plan (Bed No. 1) as revised

3. Submission after the deadline will not be accepted.
4. For widest dissemination and strict compliance.

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



Address: Tayum Street, Barangay 8, Kabankalan City, Negros Occidental  
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Enclosure No 1 To Div. Memo *16P* s. 2020

**MODIFICATION OF ALLOTMENT**  
(sample only)

Funding Source: **School MOOE**

Deficient Items (TO): Capital Outlay

Object of Expenditures	Amount
ICT Equipment (Photocopier)	Php 15,000.00

Source Items (From): MOOE

Object of Expenditures	Amount
Office Supplies Expense	( Php 15,00.00 )

Prepared by:

Recommended by:

\_\_\_\_\_  
School Head

**LYN ROSE E. OTEA**  
AO V / Budget

Approved by:

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



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Enclosure No 2 To Div. Memo 1024 s. 2020

Department / Agency \_\_\_\_\_  
Funding Source \_\_\_\_\_

**CERTIFICATION**

This is to certify that the amount of Php \_\_\_\_\_ is available and not yet obligated as of \_\_\_\_\_, considering that the original purposes (as enumerated below) have already been undertaken in the early part of FY 2020

From – (Allotment Class, e.g. MOOE)			
P/A/P		OBJECT OF EXPENDITURE	AMOUNT (IN PESOS)
CODE	DESCRIPTION		
Total			

Thus is to certify that the said available allotments shall be used to cover the following purposes of modification:

From – (Allotment Class, e.g. MOOE)			
P/A/P		OBJECT OF EXPENDITURE	AMOUNT (IN PESOS)
CODE	DESCRIPTION		
Total			

Prepared by:

Recommending Approval:

\_\_\_\_\_  
ADAS II / ADAS III

\_\_\_\_\_  
School Head

Approved:

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



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