



Republic of the Philippines
DEPARTMENT OF EDUCATION
Negros Island Region
SCHOOLS DIVISION OF NEGROS ORIENTAL
Capitol Area, Dumaguete City

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September 13, 2017

DIVISION MEMORANDUM

No. 483 s. 2017

TO: Assistant Schools Division Superintendent
CID and SGOD Chiefs
Division Education Program Supervisors
Public Schools District Supervisors/In-charge
Elementary & Secondary School Administrators
All Concerned

SOURCES OF FUNDS FOR THE 2017 LANGUAGE ARTS SHOW

1. In the conduct of the School, Congressional, & Division Level Contests, travel and other related expenses of the participants shall be charged to **School MOOE/Local/District/SEF Funds**. During the Division Level Competition the two snacks and lunch for the judges, working committees and PSDSs/DICs and other related expenses shall be charged to the **Division HRTD funds** while their travel and other related expenses shall be charged to the **School/District MOOE/SEF Funds**, subject to the usual accounting procedures and auditing rules and regulations.
2. For widest dissemination.

For the Schools Division Superintendent:

LELANIE T. CABRERA, CESE 
Assistant Schools Division Superintendent

13 SEP 2017