



Republic of the Philippines
Department of Education
Region V
DIVISION OF CAMARINES SUR



Freedom Sports Complex, San Jose, Pili, Camarines Sur

MEMORANDUM NO. 143 S, 2016

TO : Concerned School Heads
Accounting Section

FROM : *Ar*
ARNULFO M. BALANE, CESO V
Schools Division Superintendent

SUBJECT : Authority to Charge CoP Expenses to MOOE

Date : July 4, 2016

1. In connection with the launching of the Community of Practice for Excellent Schools (COPES) Project in August 2016, this office authorizes the charging of expenses for the instructional education materials and other resources needed for the launching of the said project to MOOE. Such charging shall be within the allowable expenditures for MOOE according to accounting and auditing rules and regulations.
2. The concerned schools are therefore instructed to commence their procurement in preparation for this event.
3. For the information and guidance of all concerned.