



Republic of the Philippines  
**DEPARTMENT OF EDUCATION**  
Region VII, Central Visayas  
**SCHOOLS DIVISION OF NEGROS ORIENTAL**  
Capitol Area, Dumaguete City

November 26, 2019

**DIVISION MEMORANDUM**

No. 813, s. 2019


TO : ALL CLUSTERED BOOKKEEPERS  
ALL SCHOOL HEADS  
PUBLIC SCHOOLS DISTRICT SUPERVISORS (PSDS)  
ALL OTHERS CONCERNED

FROM : THE SCHOOLS DIVISION SUPERINTENDENT

SUBJECT : Additional Supporting Document for Liquidation

To ensure transparency and strong internal control over the school MOOE and other funds downloaded to schools, the following additional documents are required for liquidation:

1. Photos of purchased supplies with the receipt/invoice and Inspection Committee in the background.
2. Delivery Receipts/Invoices/Official Receipts must bear the signatures of the Inspection Committee with date on the face of the document.

  
**SENEN P. PAULIN, CESO V**  
Schools Division Superintendent  
11/26/19

27 Nov 2019