



Republic of the Philippines
Department of Education
Region III
SCHOOLS DIVISION OF PAMPANGA

January 20, 2020

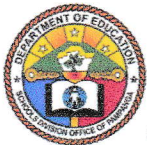
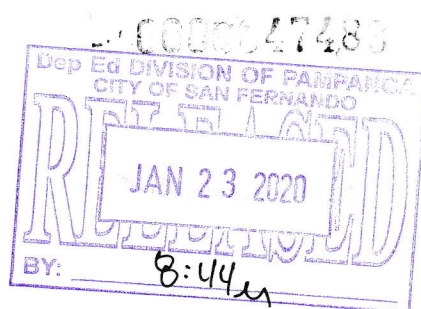
DIVISION MEMORANDUM
NO. 44, s. 2019

ADDITION OF PICTURE AS MODE OF VALIDATION FOR LIQUIDATION OF SCHOOL MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) AND OTHER FUNDS MANAGED BY SCHOOLS

TO : ASDSs, PSDSs, Elementary, Secondary, Junior & Senior High School Heads and ADAS III in Charge of Liquidations

1. One Key Result Area (KRA) of the Accounting Unit – Finance Division is to recommend systems improvement and enhancements for effective downloading as well as internal control and safeguarding of government funds.
2. In line with the above, to establish additional internal control to ensure existence of items procured by Schools using the School MOOE, School Heads shall attach in their liquidation report, a clear photo of the actual items procured together with the Inspection Officer and Property Custodian within the vicinity of the School.
3. This Office may also require for additional pictures as deemed necessary for effective checking.
4. Wide dissemination of the contents of this memorandum is requested.

ZENIA G. MOSTOLES EdD, CESO V
Schools Division Superintendent *ZG*



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