



Republic of the Philippines  
**Department of Education**  
REGION VII – CENTRAL VISAYAS  
SCHOOLS DIVISION OF NEGROS ORIENTAL

**Office of the Schools Division  
Superintendent**

MEMORANDUM  
MLA-2021- 584

TO : **YOLANDA S. BELOIRA – Clustered Bookkeeper, Tayasan 2 District**  
**LEONIVEL L. SECUSANA –PSDS, Tayasan 2 District**

FROM : *Sp. Priscillo*  
**SENEN PRISCILLO P. PAULIN, CESO V**  
Schools Division Superintendent  
*12/1/2021*

SUBJECT : **FINDINGS/OBSERVATIONS IN THE CHECKING OF SCHOOL  
MOOE  
AND OTHER FUNDS DOWNLOADED TO SCHOOLS**

DATE : November 26, 2021

1. Relative to the checking of the School MOOE liquidations and other funds downloaded to schools in Tayasan 2 District, the following findings and observations were still noted even after constant reminders and corrections were given to the above bookkeeper:
  - a. Liquidation Report (LR) and Cash Disbursement Register (CDR) are not balance. The total amount in the LR is not the same total amount in the CDR.
  - b. There is no breakdown of Account Names as well as the amounts in the extended columns of the CDR.
  - c. Attachments of the documents are not properly arranged as per instruction.
  - d. No BIR payments were attached and recorded despite that payments are made to suppliers with Official Receipt.
2. The above clustered bookkeeper is hereby given seventy-two (72) hours to answer in writing the explanation on the above findings/observation so as the office can provide technical assistance.
3. For information, guidance and compliance.

SPP/RBP/JPP/KBS

7 2 DEC 2021



**Address:**Kagawasan Avenue, Capitol Area, Daro, Dumaguete City  
**Telephone Nos.:**(035)225-2838 / 225-0667 / 422-7644  
**Email Address:**negros.oriental@deped.gov.ph