




Republic of the Philippines
Department of Education
REGION VII – CENTRAL VISAYAS
DIVISION OF CITY SCHOOLS – TAGBILARAN CITY

**Office of the Schools Division
Superintendent**

MEMORANDUM
No. 270 s. 2020

TO : **RACHEL S. OMASAS
PROSERPINA DOROY
CONCEPCION GALLENTE
MARILYN GOTI-AY**

FROM : **JOSEPH IRWIN A. LAGURA PhD** 
Schools Division Superintendent
Office of the Schools Division Superintendent

SUBJECT : **SUBMISSION OF DEED OF DONATION ON SCHOOL LOT**

DATE : November 10, 2020

1. Audit Observation Memorandum (AOM) No. 2020-01-001(2019) was issued to us pertaining to the unbooked Titled School Lot of Bool ES, Cabawan ES, Dao ES and Eastern Cogon ES.
2. Audit recommendation was to book the cost of said lots at **Fair Market Value at the date of Donation.**
3. In order to comply with the recommendations of COA, the above-named school heads are required to furnish the accounting section a copy of the Deed of Donation including the Tax Declaration at the time of Donation.
4. For strict compliance.

JIAL/BUDGET&FINANCE/MKP/mts



Accounting Section

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