



Republic of the Philippines  
**Department of Education**  
 REGION XI  
 SCHOOLS DIVISION OF DAVAO DEL NORTE

SCHOOLS DIVISION OF DAVAO DEL NORTE  
 RECORDS SECTION  
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Date: 05 OCT 2022  
 Time: 4:51 pm

**Office of the Schools Division Superintendent**

DIVISION MEMORANDUM  
 OSDS-2022-059

**TO:** ADAS II (DISBURSING OFFICERS)  
 ADAS III (BOOKKEEPERS)  
 ALL OTHER ACCOUNTABLE OFFICERS

**Subject:** **COA - AUDIT OBSERVATION MEMORANDUM**

**Date:** September 29, 2022

This Office received a Commission On Audit - Audit Observation Memorandum (COA-AOM) dated September 19, 2022 consequent to the conduct of a Review and Verification of the operation of the Technical Vocational High Schools in DepEd Division of Davao del Norte. The observations noted during the said review are the following:

*"No guidelines and procedures in accounting for government funds and property for the operations of the Technical Vocational High Schools accredited by TESDA as Assessment Center was indicated in the Manual of Operations for the Technical and Vocational Public Secondary Schools which resulted in delayed verification of the school's accountabilities and casted doubt on the completeness and accuracy of records."*

Attached herewith is the COA-AOM for your reference.

Relative to this, **all the aforementioned are strictly required to prepare, maintain and update regularly the Cash Records (CRRec, CkADARec, CDRec) as required by the Government Accounting Manual (GAM).**

For your guidance and strict compliance.

**DEE D. SILVA, DPA, CESO V**  
 Schools Division Superintendent

Enclosed: As stated

OSDS/LUJ/vog

