



23-10489

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

Office of the Schools Division Superintendent

DIVISION MEMORANDUM

OSDS-2023-0020

TO: ALL SCHOOL HEADS
Elementary and Secondary Schools

SUBJECT: **Submission of Monthly Correct Check Disbursement Register (CDR) and Monthly Bank Reconciliation Statement**

DATE: February 28, 2023

1. An Audit Observation Memorandum (AOM) No. 2023-013 dated February 21, 2023 was recently received with the following observation to wit:

The submission of Bank Reconciliation Statement for the bank accounts maintained by fifty-two (52) Non-Implementing Units was delayed by five (5) to nine (9) months contrary to DO No. 2019-029 and Section 5, Chapter 21 of the Government Accounting Manual (GAM) Volume 1, thus raising questions on the accuracy of the cash-in bank account balances.

2. There were already several reminders issued to all School Heads (SH) pertaining to the abovementioned infraction in CY 2022 but still efforts on the part of the SH were not enough to avoid issuance of another AOM by the COA. Preparation of the Bank Reconciliation Reports is done by the Division while the documents needed to prepare the reports come from the schools to be submitted by the school heads.
3. Henceforth, the Accounting Unit, expects to receive the two (2) reports on the 5th day of the following month to facilitate bank reconciliation preparation. If no transaction is made during the month, preparation of a CDR is still required, just put the notation of "NO TRANSACTION".
4. Please give this matter your preferential treatment.

For the Schools Division Superintendent:

REBECCA C. SAGOT, CESO VI

Assistant Schools Division Superintendent

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