



23-10456

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

Office of the Schools Division Superintendent

OFFICE MEMORANDUM

OSDS-2023-0059

TO: **MA. LOURDES M. QUESADA**
Accountant III

SUBJECT: **ADHERENCE TO RECOMMENDATIONS FOR AUDIT OBSERVATION
MEMORANDUM (AOM) NO. 2023-013 DATED FEBRUARY 21, 2023**

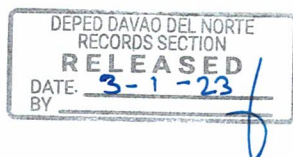
DATE: February 28, 2023

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. Although there were already memoranda sent to school heads regarding submission of bank reconciliation statements, another measure to ensure adherence to this Audit Observation Memorandum (AOM) is a reasonably crafted time frame on the submission of **a)** correct monthly Check Disbursement Register (CDR) and **b)** monthly bank reconciliation statement shall be done to facilitate early submission of Bank Reconciliation Reports to the Commission on Audit.
3. Please be guided accordingly.

For the Schools Division Superintendent:




REBECCA C. SAGOT, CESO VI
Assistant Schools Division Superintendent

: acctg/mlmq

