



23-10491

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

**Office of the Schools Division Superintendent**

**OFFICE MEMORANDUM**

OSDS-2023-0066

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

SUBJECT: **ADHERENCE TO RECOMMENDATIONS FOR AUDIT OBSERVATION  
MEMORANDUM (AOM) NO. 2023-007 DATED FEBRUARY 21, 2023**

DATE: February 28, 2023

1. An Audit Observation Memorandum (AOM) No. 2023-013 dated February 17, 2023 was recently received with the following observation to wit:

**The capacity building for facilitators on Mental & Psychosocial Support Services (MHPSS) with fifteen (15) participants and conducted outside Davao del Norte totaling P60,000.00 was deemed uneconomical spending of government fund contrary to COA Circular 2012-003 dated October 29, 2012 and DepEd Order No. 15, s. 2017 dated March 15, 2017.**

2. Closely coordinate with Disaster Risk Reduction and Management (DRRM) focal person Ms. Mary Kristine C. Sagot who spearheaded the mentioned activity and for her to explain in writing the cause/s why such event was undertaken in Davao City.
3. Please be guided accordingly.



For the Schools Division Superintendent:

  
**REBECCA C. SAGOT, CESO VI**  
Assistant Schools Division Superintendent

: acctg/mlmq

