



Republic of the Philippines
Department of Education

REGION VIII
SCHOOLS DIVISION OF NORTHERN SAMAR

June 25, 2026

OFFICE MEMORANDUM

No. 14, s. of 2026

**SUBMISSION OF COPY OF THE e-SOA/BANK STATEMENT WITH SCANNED
COPY OF NEGOTIATED CHECKS/CHECK SUMMARY BY THE
NON-IMPLEMENTING UNIT SCHOOLS TO THE DIVISION
ACCOUNTING UNIT**

To : District Heads
Non-Implementing Unit School Principals
Non-Implementing Units Bookkeepers/Disbursing Officers
All Others Concerned

1. In line with the continuing effort to enhance accountability and transparency in financial transactions, all school heads of non-implementing units are hereby directed to submit to the Division Accounting Unit a copy of the **e-SOA/Bank Statement** together with the **scanned copy of negotiated checks or check summary** issued by the bank to their respective schools covering the period January 2025 to May 2026. The submission must be made not later than July 31, 2026.
2. This directive is issued pursuant to the relevant **COA issuances** and the **Government Accounting Manual (GAM)**, which prescribe proper documentation and reporting requirements for government financial transactions.
3. Immediate dissemination of and strict compliance with this Memorandum is desired.

GAUDENCIO C. ALJIBE JR. PhD, CESO VI
Schools Division Superintendent