



DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES  
KAGAWARAN NG KAPALIGIRAN AT LIKAS NA YAMAN



**MEMORANDUM**

TO : The Bureau Directors  
BMB, ERDB, FMB, LMB  
  
The Regional Executive Directors  
Regions 1-13, NCR and CAR  
  
The OIC Director  
Financial and Management Service  
  
All Provincial Environment and Natural Resources Officers (PENROs)

FROM : The Undersecretary  
Finance, Information Systems and Climate Change

SUBJECT : **PRESCRIBING THE CONDUCT OF MONTHLY  
ACCOUNTING RECONCILIATION**

DATE : JUN 28 2024

In order to ensure the accuracy and integrity of our financial records, the conduct of monthly accounting reconciliation of accounts shall be implemented. This initiative aims to enhance our financial management, address the audit findings, and ensure timely review of accounts (e.g., assets, receivables, liabilities, remittances, property, plant and equipment accounts, among others).

The reconciliation shall prioritize the financial and compliance audit observations and recommendations appearing in the Commission on Audit (COA) Management Letter (ML) and Consolidated Annual Audit Report (CAAR).

The Assistant Regional Director for Management Services, Assistant Bureau Director, Provincial Environment and Natural Resources Officer (PENRO) and Director for Financial and Management Service shall supervise the implementation of the activity and submit an accomplishment report to the respective Head of Office.

For information and compliance.

ATTY. ANALIZA REBUELTA-TEH

MEMO NO. 2024 - 568