



Republic of the Philippines  
**Department of Education**  
REGION III  
SCHOOLS DIVISION OFFICE OF BATAAN

JUN 18 2025

**DIVISION MEMORANDUM**  
No. 246, s. 2025

**REPORT ON THE STATUS OF SUBMISSION OF BANK RECONCILIATION  
STATEMENT (BRS) FY 2025**

To: Assistant Schools Division Superintendent  
Accountant III  
SDO MOOE Senior Bookkeepers (12 Districts)  
Public Schools District Supervisors  
District Finance Team  
School Heads  
All Others Concerned

1. In reference to Government Accounting Manual (GAM) for National Government Agencies, Volume 1 – Accounting Policies, Guidelines and Procedures, and Illustrative Accounting Entries, the Bank Reconciliation Statement (BRS) shall be prepared in a monthly basis, on a per school basis, to check the correctness of both agency and bank's records are checked in a timely manner.
2. BRS shall be made by the designated staff – i.e. SDO Senior Bookkeeper assigned to each district. The SDO Senior Bookkeeper shall then prepare it, within ten (10) days from receipt of the monthly Bank Statement (MBS), reconcile the Bank Statement with the Subsidiary Ledger and prepare the BRS in three (3) copies. It shall then be forwarded to the Commission on Audit within 20 days after receipt of the monthly Bank Statement.
3. Non-submission of BRS is contrary to the existing rules and regulations on the financial monitoring and auditing process. It undermines the integrity of the government financial records, increases the risk of financial mismanagement and fraud, and ultimately jeopardizes the accountability of the entrusted government funds.
4. This memorandum serves as a formal demand for all the personnel concerned to submit the said reports within five (5) calendar days upon posting this Memorandum to the website.
5. See the attached enclosure for the Status of Unsubmitted Bank Reconciliation Statement as of June 9, 2025, of all the schools concerned.



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6. Immediate and wide dissemination of this Memorandum is desired.

  
**CAROLINA S. VIOLETA, EdD, CESO V**  
Schools Division Superintendent 

Encl.: As stated  
References: As stated  
To be indicated in the Perpetual Index  
Under the following subjects:  
**Financial Management – Bank Reconciliation**

/FS2/FS19  
June 13, 2025



Kabukiran, Calaylayan, Abucay 2114 Bataan

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*"We Mould Heroes"*



**Status of Submission of Bank Reconciliation Statement  
As of June 9, 2025**

<b>ABUCAY DISTRICT</b>	<b>Unsubmitted BRS</b>
Bangkal High School -JHS	April 2025

<b>BAGAC DISTRICT</b>	<b>Unsubmitted BRS</b>
Bataan High School for the Arts	May 2025

<b>DINALUPIHAN EAST DISTRICT</b>	<b>Unsubmitted BRS</b>
Bayan-Bayanan ES	April 2025 to May 2025
Daang Bago ES	April 2025 to May 2025
Dalao ES	April 2025 to May 2025
Dinalupihan ES	April 2025 to May 2025
Layac ES	April 2025 to May 2025
New San Jose ES	April 2025 to May 2025
Old San Jose ES	April 2025 to May 2025
Pagalanggang ES	April 2025 to May 2025
Pentor ES	April 2025 to May 2025
Pita PS	April 2025 to May 2025
San Simon ES	April 2025 to May 2025
Sapang Balas ES	April 2025 to May 2025
Sta. Isabel Elementary School	April 2025 to May 2025
Sto. Nino ES	April 2025 to May 2025
Tucop ES	April 2025 to May 2025
Tucop IS - JHS	April 2025 to May 2025
Sta. Lucia JHS	April 2025 to May 2025
Sta. Lucia SHS	April 2025 to May 2025

<b>DINALUPIHAN WEST DISTRICT</b>	<b>Unsubmitted BRS</b>
Bangal ES	May 2025
Colo ES	May 2025
Happy Valley ES	May 2025
J.C. Payumo Jr. ES	May 2025
Kataasan ES	May 2025
Luakan ES	May 2025
Magsaysay ES	May 2025

Maligaya ES	May 2025
Naparing ES	May 2025
Pag-asa ES	May 2025
Payangan ES	May 2025
Pinulot ES	May 2025
Roosevelt ES	May 2025
Saguing ES	May 2025
San Benito ES	May 2025
San Pablo ES	May 2025
San Ramon ES	May 2025
Tubo-Tubo ES	May 2025
Luakan National High School-Annex - JUNIOR	May 2025
Luakan National High School-Annex - SENIOR	May 2025
Payangan IS - JHS	May 2025
Roosevelt National High School - JUNIOR	May 2025
Roosevelt National High School - SENIOR	May 2025
Tubo-Tubo IS - JHS	May 2025

<b>HERMOSA DISTRICT</b>	<b>Unsubmitted BRS</b>
Almacen ES	March 2025 to May 2025
Bacong ES	April 2025 to May 2025
Balsik ES	March 2025 to May 2025
Bamban ES	April 2025 to May 2025
Casupanan ES	April 2025 to May 2025
Culis ES	April 2025 to May 2025
Hermosa ES	March 2025 to May 2025
Hermosa NHS- Annex - JHS	March 2025 to May 2025
Hermosa NHS - Annex - SHS	April 2025 to May 2025
Mabiga ES	April 2025 to May 2025
Mabuco ES	April 2025 to May 2025
Maite ES	March 2025 to May 2025
Mambog ES	March 2025 to May 2025
Mandama ES	April 2025 to May 2025
Pandatung ES	April 2025 to May 2025
Parapal ES	March 2025 to May 2025
Pastolan ES	March 2025 to May 2025
Pulo ES	March 2025 to May 2025
Saba IS - Elementary	April 2025 to May 2025

Saba IS - JHS	April 2025 to May 2025
St. Ma. Virginia P. Leonzon MES	March 2025 to May 2025
Sumalo IS - Elem	March 2025 to May 2025
Sumalo IS- Sec	March 2025 to May 2025
Tipo ES	March 2025 to May 2025

<b>LIMAY DISTRICT</b>	<b>Unsubmitted BRS</b>
Alangan ES	May 2025
Arsenal ES	May 2025
Bliss ES	May 2025
Carbon ES	May 2025
Duale ES	May 2025
Gabaldon ES	May 2025
Kinaragan ES	May 2025
Kinaragan IS - JHS	May 2025
Kinaragan IS - SHS	May 2025
Kitang ES	May 2025
Lamao ES	May 2025
Limay ES	May 2025
Luz ES	May 2025
Peas ES	May 2025
St. Francis ES	May 2025
St. Francis NHS	May 2025
St. Francis SHS	May 2025
St. Francis II ES	May 2025

<b>MARIVELES DISTRICT</b>	<b>Unsubmitted BRS</b>
A. G. Llamas ES	January 2025 and March 2025 to May 2025
Alasasin ES	January 2025 and March 2025 to May 2025
Balon ES	January 2025 and March 2025 to May 2025
Baseco ES	January 2025 and March 2025 to May 2025
Bepz ES	January 2025 and March 2025 to May 2025
Cabcaben ES	January 2025 and March 2025 to May 2025
Ipag ES	January 2025 and March 2025 to May 2025
Lucanin Elementary School	January 2025 and March 2025 to May 2025
Sisiman Elementary School	January 2025 and March 2025 to May 2025
Sto. Niño Biaan Elementary School	January 2025 and March 2025 to May 2025
Biaan Aeta Integrated School	January 2025 and March 2025 to May 2025

Renato L. Cayetano Mem. School	January 2025 and March 2025 to May 2025
Biaan Aeta Integrated School-SEC	January 2025 and March 2025 to May 2025
Mariveles National High-Malaya	January 2025 and March 2025 to May 2025
Mariveles National High-Cabcaben Annex-Alasasin	January 2025 and March 2025 to May 2025
Mariveles National High Sch Cabcaben Annex (Batangas II)	January 2025 and March 2025 to May 2025
Mariveles National High Sch Cabcaben Annex (Batangas II) SHS	January 2025 and March 2025 to May 2025
Mariveles National High Sch Annex - Sisiman	January 2025 and March 2025 to May 2025
Mariveles National High Sch Annex - Alasasin	January 2025 to May, 2025
Mariveles NHS - Camaya Campus	January 2025 to May, 2025
Mariveles NHS Cab. Annex-New Alion	January 2025 and March 2025 to May 2025
Mariveles NHS Cab. Annex-New Alion-SHS	January 2025 and March 2025 to May 2025
Mariveles NHS Malaya-JHS	January 2025 and March 2025 to May 2025
Mariveles NHS Malaya-SHS	January 2025 and March 2025 to May 2025
Mariveles SHS - Sitio Mabuhay	January 2025 and March 2025 to May 2025
Baseco NHS	January 2025 and March 2025 to May 2025
Ipag National High School	January 2025 and March 2025 to May 2025
Biaan Aeta Integrated School - SHS	January 2025 and March 2025 to May 2025

<b>MORONG DISTRICT</b>	<b>Unsubmitted BRS</b>
Binaritan ES	May 2025
Facundo Angeles Memorial ES	May 2025
Kanawan IS - ES	May 2025
Kanawan IS - JHS	May 2025
Kanawan IS - SHS	May 2025
Mabayo ES	May 2025
Minanga ES	May 2025
Morong ES	May 2025
Morong NHS - Mabayo Annex JHS	May 2025
Morong NHS - Mabayo Annex SHS	May 2025
Nagbalayong ES	May 2025
Nagbalayong NHS-JHS	May 2025
Nagbalayong NHS-SHS	May 2025
Panibatuhan ES	May 2025
Sampaloc IS - Elementary	May 2025
Sampaloc IS - Secondary	May 2025

<b>ORANI DISTRICT</b>	<b>Unsubmitted BRS</b>
Alikabok ES	March 2025 to May 2025

Dona ES	January 2025 to May 2025
Kabalutan ES	March 2025 to May 2025
Kaparangan ES	January 2025 to May 2025
Legua ES	March 2025 to May 2025
Legua IS - JHS	March 2025 to May 2025
Legua IS - SHS	March 2025 to May 2025
Orani North ES	January 2025 to May 2025
Orani South ES	March 2025 to May 2025
Pag-asa ES	March 2025 to May 2025
Pantalan Bago ES	March 2025 to May 2025
Pantalan Luma ES	March 2025 to May 2025
Paraiso ES	January 2025; March 2025 to May 2025
Pulo IS - Elem	January 2025 to May 2025
Pulo IS - JHS	March 2025 to May 2025
Sibul ES	March 2025 to May 2025
Tala ES	March 2025 to May 2025
Talimundoc ES	March 2025 to May 2025
Tapulao ES	March 2025 to May 2025
Orani NHS - Pagasa JHS	March 2025 to May 2025
Orani NHS - Pagasa SHS	March 2025 to May 2025
Orani NHS - Parang-Parang JHS	March 2025 to May 2025
Orani NHS - Parang-Parang SHS	January 2025 to May 2025
Gov. Efren B. Pascual Sr. Orani Integrated Central School	January 2025 to May 2025

<b>SAMAL DISTRICT</b>	<b>Unsubmitted BRS</b>
Adamson ES	May 2025