



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

JUN 18 2025

DIVISION MEMORANDUM

No. 247, s. 2025

**REPORT ON THE STATUS OF SUBMISSION OF
LIQUIDATION REPORTS (LRs) FY 2025**

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

1. In compliance with Government Accounting Manual for National Government Agencies (NGAs) 2015 – Volume I, COA-DBM-DEPED Joint Circular 2019-1 Commission on Audit (COA) Circular No. 2012-001 and DepEd Order No. 008, s. 2019, this Office reiterates the need for timely liquidation of all outstanding cash advances by Non-Implementing unit (Non-IUs) and accountable officers.
2. Liquidation Reports (LRs) shall be submitted to the Schools Division Office, through the Accounting Section, on or before the last day of the month wherein the cash advance was granted. It shall then be forwarded to the Commission on Audit within 10 days after the close of the month wherein the cash advance was granted.
3. Consequences for non-submission of LR within the stipulated period shall be the ineligibility for future Cash Advances as stipulated in P.D. No.1445 (The State Audit Code of the Philippines) and COA Circular 97-002 dated February 10, 1997, and other administrative actions deemed necessary as stated in Section 8 Rule V of Civil Service Memorandum Circular No. 12 s. 2012.
4. This Memorandum serves as a formal demand for all the concerned personnel to submit the said reports within five (5) calendar days upon the posting of this Memorandum.
5. See the attached enclosure for the Status of Unsubmitted Liquidation Reports as of May 31, 2025 to the Schools Division Office, through the Accounting Section, 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:
Finance Management – Liquidation Report

/FS1/FS17
June 17, 2025



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Unliquidated April and May 2025 Cash Advances as of May 31, 2025

Bagac District:

Fund Source	Subsidiary Ledger Date	School Name	School Code	Amount
mooe elem	6-May	Paysawan ES	B07	41,419.65
mooe elem	13-May	Pinagsumilan ES	B08	206,071.50
mooe elem	14-May	Saysain ES	B10	113,199.87
mooe sec	28-May	Bataan National High School for the Arts	BS15	470,829.94

Dinalupihan East District:

Fund Source	Subsidiary Ledger Date	School Name	School Code	Amount
gad elem	26-May	Sto. Niño ES	DE14	32,571.20
mooe sec	26-May	Sta Lucia HS-JHS	DES17	76,995.78



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Hermosa District:

Fund Source	Subsidiary Ledger Date	School Name	School Code	Amount
mooe sec	25-Apr	Hermosa NHS Annex - JHS	HS21	49,913.00
gad elem	23-May	Balsik ES	H03	36,288.00
mooe elem	29-May	Casupanan ES	H05	118,233.12
mooe elem	23-May	Hermosa ES	H07	39,115.04
mooe elem	26-May	Mabuco ES	H09	135,265.56
mooe elem	26-May	Maite IS Elem	H10	99,409.40
mooe elem	23-May	Mambog ES	H11	174,162.31
drmm elem	23-May	Mambog ES	H11	45,264.00
mooe elem	20-May	Pastolan IS - Elem	H15	25,476.99
sc elem	2-May	Pastolan ES	H15	6,240.00
drmm elem	13-May	Pastolan ES	H15	31,200.00
mooe elem	22-May	Saba IS Elem	H17	171,133.27



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Fund Source	Subsidiary Ledger Date	School Name	School Code	Amount
mooe elem	23-May	St Ma Virginia P Leonzon MIS	H18	1,317.81
sc elem	13-May	St Ma Virginia P Leonzon MIS-Elem	H18	5,491.20
drmm elem	13-May	St Ma Virginia P Leonzon MIS	H18	27,456.00
mooe elem	22-May	Sumalo IS Elem	H19	13,850.00
gad elem	22-May	Sumalo IS Elem	H19	24,768.00
mooe sec	21-May	Maite IS-JHS	HS23	69,531.51
mooe sec	20-May	Pastolan IS - JHS	HS24	49,158.58
sc sec	2-May	Pastolan IS-JHS	HS24	3,216.00
drmm sec	2-May	Pastolan IS JHS	HS24	16,080.00
mooe sec	20-May	St Ma Virginia P Leonzon MIS-JHS	HS27	139,796.00
sc sec	13-May	St Ma Virginia P Leonzon MIS-JHS	HS27	3,216.00
mooe sec	23-May	Sumalo IS-Sec	HS28	11,640.00
gad sec	23-May	Sumalo IS Sec	HS28	29,520.00
mooe shs	29-May	Hermosa NHS-Annex-SHS	HSH29	171,868.80



Kabukiran, Calaylayan, Abucay 2114 Bataan

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Limay District:

Fund Source	Subsidiary Ledger Date	School Name	School Code	Amount
mooe elem	14-May	Duale ES	L05	48,996.69
mooe elem	15-May	Peas ES	L12	43,076.29

Mariveles District:

Fund Source	Subsidiary Ledger Date	School Name	School Code	Amount
mooe elem	15-May	Antonio G. Llamas ES	M01	628,176.80
mooe elem	13-May	AlasAsin ES	M02	615,911.97
mooe elem	13-May	Alion ES	M03	127,687.81
mooe elem	14-May	Balon ES	M04	116,643.31
sc elem	19-May	Balon ES	M04	17,760.00
mooe elem	20-May	Baseco ES	M05	120,906.26



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Fund Source	Subsidiary Ledger Date	School Name	School Code	Amount
mooe elem	16-May	Bayview ES	M07	12,999.68
sc elem	16-May	Bayview ES	M07	8,697.60
drmm elem	16-May	Bayview ES	M07	43,488.00
mooe elem	26-May	Bepz ES	M08	115,341.94
mooe elem	20-May	Lucanin IS - Elem	M12	74,000.81
gad elem	13-May	Lucanin IS Elem	M12	55,602.30
mooe elem	15-May	Marina Bay ES	M13	118,737.18
sc elem	8-May	Marina Bay ES	M13	6,998.40
drmm elem	8-May	Marina Bay ES	M13	34,992.00
mooe elem	7-May	Mt. View ES	M14	53,499.59
mooe elem	9-May	Renato L. Cayetano Memorial School	M15	318,671.83
mooe elem	16-May	Sisiman ES	M16	202,669.33



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Fund Source	Subsidiary Ledger Date	School Name	School Code	Amount
mooe elem	13-May	Sto. Niño Biaan ES	M17	114,036.46
mooe elem	7-May	Townsite ES	M18	102,191.83
mooe sec	15-May	Baseco NHS	MS19	110,954.57
mooe sec	9-May	Ipag NHS	MS21	90,596.57
drmm sec	9-May	Ipag NHS	MS21	30,384.00
mooe sec	26-May	Mariveles NHS - Sisiman	MS23	16,595.00
sc sec	26-May	Mariveles NHS - Sisiman	MS23	9,527.40
drmm sec	26-May	Mariveles NHS - Sisiman	MS23	47,592.85
mooe sec	16-May	Mariveles NHS-Cabcaben Annex-Alion	MS24	4,179.07
drmm sec	21-May	Mariveles NHS-Cabcaben Annex-Alion JHS	MS24	35,448.35
mooe sec	14-May	Mariveles NHS-Cabcaben Annex-AlasAsin	MS25	160,257.08
sc sec	9-May	Mariveles NHS-Cabcaben Annex-AlasAsin	MS25	13,987.20
mooe sec	28-May	Mariveles NHS-Cabcaben Annex-Batangas II JHS	MS26	4,822.82



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Fund Source	Subsidiary Ledger Date	School Name	School Code	Amount
drmm sec	28-May	Mariveles NHS-Cabcaben Annex-Batangas II JHS	MS26	47,232.00
mooe sec	16-May	Mariveles NHS-Malaya JHS	MS27	265,814.92
mooe shs	19-May	Mariveles NHS-Camaya Campus	MSH29	204,063.13
mooe shs	16-May	Mariveles NHS-Cabcaben Annex-Batangas II SHS	MSH31	37,524.44
drmm shs	16-May	Mariveles NHS-Cabcaben Annex-Batangas II SHS	MSH31	15,840.00
mooe shs	27-May	Mariveles NHS-Malaya SHS	MSH32	136,305.03
mooe shs	16-May	Mariveles SHS-Sitio Mabuhay	MSH33	266,063.75

Morong District:

Fund Source	Subsidiary Ledger Date	School Head	School Name	School Code	Amount
mooe elem	9-May	Gemalyn T. Barquin	Nagbalayong ES	MO07	73,872.50
mooe sec	15-May	Odissa P. Dasilao	Morong NHS-Mabayo Annex	MOS11	91,076.00



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Orani District:

Fund Source	Subsidiary Ledger Date	School Name	School Code	Amount
mooe elem	14-May	Alikabok ES	ORA01	41,038.20
sc elem	13-May	Alikabok ES	ORA01	8,006.40
drmm elem	7-May	Doña IS	ORA02	37,241.96
mooe elem	15-May	Kabalutan ES	ORA03	101,809.80
drmm elem	13-May	Kaparangan ES	ORA04	48,154.28
mooe elem	13-May	Legua IS-Elem	ORA05	2,406.25
sc elem	13-May	Legua IS-Elem	ORA05	5,289.60
mooe elem	14-May	Orani North ES	ORA06	87,497.43
mooe elem	15-May	Orani South ES	ORA07	200,817.54
mooe elem	15-May	Pag-Asa ES	ORA08	58,841.46
mooe elem	6-May	Pantalan Luma ES	ORA10	109,417.60
mooe elem	6-May	Paraiso ES	ORA11	78,845.23



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Fund Source	Subsidiary Ledger Date	School Name	School Code	Amount
mooe elem	14-May	Pulo IS-Elem	ORA12	122,821.15
mooe elem	13-May	Tala ES	ORA14	22,045.00
mooe elem	14-May	Talimundoc ES	ORA15	48,527.81
mooe sec	15-May	Pulo IS-JHS	ORA21	41,144.78
sc sec	16-May	Legua IS-JHS	ORAS18	3,277.50
mooe sec	14-May	Orani NHS Parang Parang JHS	ORAS20	183,168.09
mooe shs	14-May	Gov. Efren B. Pascual, Sr. OICS	ORASH22	182,614.47
drmm shs	13-May	Gov. Efren B. Pascual, Sr. OICS	ORASH22	153,037.48
mooe shs	13-May	Legua IS-SHS	ORASH23	3,011.25
sc shs	16-May	Legua IS HS	ORASH23	1,472.50
mooe shs	14-May	Orani NHS Parang Parang SHS	ORASH25	104,082.79



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Pilar District:

Fund Source	Subsidiary Ledger Date	School Name	School Code	Amount
mooe elem	20-May	Wakas ES	P12	42,108.00

Samal District:

Fund Source	Subsidiary Ledger Date	School Name	School Code	Amount
mooe elem	16-May	Adamson ES	S01	216,889.03