



Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OF ANGELES CITY



January 31, 2020

DIVISION MEMORANDUM
No. 48 S. 2020

PROMPT SUBMISSION OF BANK RECONCILIATION STATEMENTS

To : All Public Elementary and Secondary School Heads (Non-Implementing Units)

1. The Commission on Audit issued Audit Observation Memorandum No. 2020-01 (2019) dated January 14, 2020 stipulating the following deficiency:

Bank Reconciliation Statements for the depository bank accounts of forty-three non-implementing elementary schools and twenty non-implementing secondary schools were not prepared and submitted on time to the Office of the Auditor contrary to Section 74 of P.D. No. 1445, COA Circular No. 92-125 dated March 4, 1992, and COA Circular No. 96-011 dated October 2, 1996. Thus, the correctness and reliability of the reported balances in the Cash Disbursement Registers could not be ascertained.

2. Bank Reconciliation Statements (BRSs) are generally required to be prepared monthly as one of the internal control mechanism over cash.

3. The pertinent provision of Section 74 of P.D. No. 1445 is quoted below for ready reference.

“At the close of each month, depositories shall report to the agency head, in such form as he may direct, the condition of the agency account standing on their books, the head of the agency shall see to it that the reconciliation is made between the balance shown in the reports and the balance found in the books of the agency.”

4. Verification of required reports for submission to the Auditor's Office revealed that the non-implementing elementary and secondary schools incurred 21 to 296 days of delay in the preparation and submission of the BRSs, with some schools who did not submit at all.



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5. As our response to this Audit Observation Memorandum, all concerned school heads are hereby instructed to coordinate with the depository bank for the timely receipt of Bank Statements or make a request for a copy of bank snap shots for the school's monthly transactions in lieu of the Bank Statements.
6. Immediate dissemination of and strict compliance to this memorandum is enjoined.

MA. IRELYN P. TAMAYO PhD, CESE
Asst. Schools Division Superintendent
Officer-In-Charge
Office of the Schools Division Superintendent

rrq/adas3/sds

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DEPARTMENT OF EDUCATION DIVISION OF ANGELES CITY
 MONITORING OF SUBMISSION OF BANK RECONCILIATION STATEMENT AND BANK STATEMENTS
 AS OF December 31, 2019

ELEMENTARY SCHOOLS	School Name	District	Starting Month of Checking Account	January		February		March		April		May		
				Date Submitted	Days Delayed	Date Submitted	Days Delayed	Date Submitted	Days Delayed	Date Submitted	Days Delayed	Date Submitted	Days Delayed	
1	Angeles ES Division SPED Center	East District	Apr-19	N/A	N/A	N/A	N/A	N/A	N/A	235	unsubmitted	235	unsubmitted	204
2	Gov. Rafael L. Laratin IS - ES	East District	Feb-19	N/A	N/A	unsubmitted	296	unsubmitted	265	unsubmitted	235	unsubmitted	204	
3	Pulang Cacutan ES	North District	Feb-19	N/A	N/A	unsubmitted	296	unsubmitted	265	unsubmitted	235	unsubmitted	204	
4	San Ignacio ES	East District	Feb-19	N/A	N/A	unsubmitted	296	unsubmitted	265	unsubmitted	235	unsubmitted	204	
5	Sito Domingo IS - ES	East District	Mar-19	N/A	N/A	N/A	N/A	unsubmitted	265	unsubmitted	235	unsubmitted	204	
6	Sito Pader ES	North District	Mar-19	N/A	N/A	N/A	N/A	unsubmitted	232	unsubmitted	235	unsubmitted	204	
7	Apung Gudang Neponuceno ES	South District	Mar-19	N/A	N/A	N/A	N/A	unsubmitted	232	unsubmitted	220	unsubmitted	204	
8	Gueco Balibago ES	West District	Feb-19	N/A	N/A	11/28/2019	267	12/16/2019	250	12/16/2019	220	unsubmitted	204	
9	M. Neponuceno ES	South District	Feb-19	N/A	N/A	11/28/2019	263	11/28/2019	232	12/16/2019	220	unsubmitted	204	
10	Malabanas IS - ES	West District	Feb-19	N/A	N/A	unsubmitted	296	11/28/2019	232	11/28/2019	202	unsubmitted	204	
11	Northville IS IS - ES	East District	Feb-19	N/A	N/A	11/28/2019	263	11/28/2019	232	12/16/2019	220	unsubmitted	204	
12	Tarcondo ES	West District	Mar-19	N/A	N/A	N/A	N/A	11/28/2019	232	11/28/2019	202	unsubmitted	204	
13	Virgen Delos Remedios ES	North District	Mar-19	N/A	N/A	12/26/2019	291	12/26/2019	260	12/26/2019	230	12/26/2019	199	
14	Sta. Teresita ES	West District	Feb-19	N/A	N/A	11/28/2019	263	11/28/2019	232	11/28/2019	202	11/28/2019	171	
15	EP2A Resettlement ES	North District	Mar-19	N/A	N/A	N/A	N/A	11/28/2019	232	11/28/2019	202	11/28/2019	171	
16	Sallapungan ES	North District	Feb-19	N/A	N/A	11/28/2019	263	11/28/2019	232	11/28/2019	202	11/28/2019	171	
17	Sapalburad ES	East District	Feb-19	N/A	N/A	11/28/2019	263	12/16/2019	250	11/28/2019	202	11/28/2019	171	
18	Curud ES	East District	Apr-19	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	12/26/2019	189	
19	Don Ambrodo Mendolia IS - Elem	East District	Feb-19	N/A	N/A	12/26/2019	291	12/16/2019	250	12/16/2019	220	12/16/2019	189	
20	Pulangbulu ES	East District	Apr-19	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	12/16/2019	189	
21	Jose P. Dixon ES / Pandand ES	East District	Feb-19	N/A	N/A	11/28/2019	263	11/28/2019	232	11/28/2019	202	11/28/2019	171	
22	Abelardo G. Thio ES	East District	Feb-19	N/A	N/A	12/16/2019	291	12/16/2019	250	12/26/2019	230	12/16/2019	189	
23	Lourdes Northwest ES	South District	Feb-19	N/A	N/A	11/28/2019	263	11/28/2019	232	12/16/2019	220	12/16/2019	189	
24	Leoncia Village ES	South District	Feb-19	N/A	N/A	11/28/2019	263	11/28/2019	232	11/28/2019	202	12/26/2019	199	
25	Alberto G. Pabalan ES	West District	Feb-19	N/A	N/A	11/28/2019	263	11/28/2019	232	12/16/2019	220	12/26/2019	199	
26	Air Force City ES	West District	Apr-19	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	12/16/2019	189	
27	Don Pepe Henson Mem. ES	South District	Jul-19	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
28	Sno. Rosario ES	South District	Feb-19	N/A	N/A	11/28/2019	263	11/28/2019	232	11/28/2019	202	12/26/2019	199	
29	Pineda- Gutierrez ES	East District	Apr-19	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	11/28/2019	171	
30	Dr. Clemente N. Dayrit ES	North District	Feb-19	N/A	N/A	12/26/2019	291	unsubmitted	265	12/26/2019	230	12/26/2019	199	
31	Sito Target IS - ES	West District	Apr-19	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	unsubmitted	204	
32	Edilberto M. Ganzon ES	West District	Feb-19	N/A	N/A	11/28/2019	263	unsubmitted	265	12/26/2019	230	12/26/2019	199	
33	Cuayan ES	West District	Mar-19	N/A	N/A	N/A	N/A	11/28/2019	232	12/26/2019	230	unsubmitted	204	
34	Curcut ES	South District	Feb-19	N/A	N/A	11/28/2019	263	11/28/2019	232	12/26/2019	230	12/26/2019	189	
35	Enrica Sandico ES	East District	Feb-19	N/A	N/A	11/28/2019	263	11/28/2019	232	12/16/2019	220	12/16/2019	189	

DEPARTMENT OF EDUCATION DIVISION OF ANGELES CITY
 MONITORING OF SUBMISSION OF BANK RECONCILIATION STATEMENT
 AS OF December 31, 2019

ANNEX A

ELEMENTARY SCHOOLS	School Name	District	June		July		August		September		October		November
			Date Submitted	Days Delayed	Date Submitted	Days Delayed	Date Submitted	Days Delayed	Date Submitted	Days Delayed	Date Submitted	Days Delayed	Date Submitted
1	Angeles ES Division SPED Center	East District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
2	Gov. Rafael L. Lazatin IS - ES	East District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
3	Pulang Cacudat ES	North District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
4	San Ignacio ES	East District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
5	Sto. Domingo IS - ES	East District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
6	Sitio Pader ES	North District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
7	Apung Guidang Nepomuceno ES	South District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
8	Guero Ballago ES	West District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
9	M. Nepomuceno ES	South District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
10	Malabanas IS - ES	West District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
11	Northville IS - ES	East District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
12	Tacondo ES	West District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
13	Virgen Delos Remedios ES	North District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
14	Sta. Teresita ES	West District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
15	EPZA Resettlement ES	North District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
16	Salapungan ES	North District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
17	Sapalburad ES	East District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
18	Cultad ES	East District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
19	Don Ambrodo Mendiola IS - Elem	East District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
20	Pulungbulu ES	East District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
21	Jose P. Dixon ES / Pandand ES	East District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
22	Abejardo G. Tinilo ES	East District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
23	Loures Northwest ES	South District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
24	Leonida Village ES	South District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
25	Alberto G. Pabalan ES	West District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
26	Air Force City ES	West District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
27	Don Pepe Henson Mem. ES	South District	N/A	N/A	unsubmitted	128	unsubmitted	97	unsubmitted	82	unsubmitted	51	unsubmitted
28	Sto. Rosario ES	South District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
29	Pineda- Gutierrez ES	East District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
30	Dr. Clemente N. Dayrit ES	North District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
31	Sitio Target IS - ES	West District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
32	Edilberto M. Ganzon ES	West District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
33	Quayan ES	West District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
34	Cutcut ES	South District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted
35	Enrica Sandico ES	East District	unsubmitted	174	unsubmitted	143	unsubmitted	112	unsubmitted	82	unsubmitted	51	unsubmitted

DEPARTMENT OF EDUCATION DIVISION OF ANGELES CITY
 MONITORING OF SUBMISSION OF BANK RECONCILIATION STATEMENT
 AS OF December 31, 2019

ANNEX A

ELEMENTARY SCHOOLS	School Name	District	November		December	
			Days Delayed	Date Submitted	Days Delayed	Date Submitted
1	Angeles ES Division SPED Center	East District	21	unsubmitted	0	
2	Gov. Rafael L. Laratin IS - ES	East District	21	unsubmitted	0	
3	Pulang Cacutud ES	North District	21	unsubmitted	0	
4	San Ignacio ES	East District	21	unsubmitted	0	
5	Sto. Domingo IS - ES	East District	21	unsubmitted	0	
6	Sitio Pader ES	North District	21	unsubmitted	0	
7	Apung Guidang Nepomuceno ES	South District	21	unsubmitted	0	
8	Gueco Bailbago ES	West District	21	unsubmitted	0	
9	M. Nepomuceno ES	South District	21	unsubmitted	0	
10	Malabanas IS - ES	West District	21	unsubmitted	0	
11	Northville 15 IS - ES	East District	21	unsubmitted	0	
12	Tacondo ES	West District	21	unsubmitted	0	
13	Virgen Delos Remedios ES	North District	21	unsubmitted	0	
14	Sra. Teresita ES	West District	21	unsubmitted	0	
15	EPZA Resettlement ES	North District	21	unsubmitted	0	
16	Salapungan ES	North District	21	unsubmitted	0	
17	Sapalburud ES	East District	21	unsubmitted	0	
18	Cutud ES	East District	21	unsubmitted	0	
19	Don Ambrocio Mendiola IS - Elen	East District	21	unsubmitted	0	
20	Pulungbulu ES	East District	21	unsubmitted	0	
21	Jose P. Dizon ES / Pandand ES	East District	21	unsubmitted	0	
22	Abelardo G. Tinio ES	East District	21	unsubmitted	0	
23	Loures Northwest ES	South District	21	unsubmitted	0	
24	Leoncia Village ES	South District	21	unsubmitted	0	
25	Alberro G. Pabalan ES	West District	21	unsubmitted	0	
26	Air Force City ES	West District	21	unsubmitted	0	
27	Don Pepe Henson Mem. ES	South District	21	unsubmitted	0	
28	Sto. Rosario ES	South District	21	unsubmitted	0	
29	Pineda- Gutierrez ES	East District	21	unsubmitted	0	
30	Dr. Clemente N. Dayrit ES	North District	21	unsubmitted	0	
31	Sitio Target IS - ES	West District	21	unsubmitted	0	
32	Edilberto M. Ganzon ES	West District	21	unsubmitted	0	
33	Quayan ES	West District	21	unsubmitted	0	
34	Cutcut ES	South District	21	unsubmitted	0	
35	Enrica Sandico ES	East District	21	unsubmitted	0	

School Name	District	Starting Month of Checking Account	January		February		March		April		May	
			Date Submitted	Days Delayed	Date Submitted	Days Delayed	Date Submitted	Days Delayed	Date Submitted	Days Delayed	Date Submitted	Days Delayed
36 Sapang Bato ES	West District	Mar-19	N/A	N/A	N/A	N/A	11/28/2019	232	12/16/2019	220	12/16/2019	204
37 AmSIC IS	West District	Mar-19	N/A	N/A	N/A	N/A	11/28/2019	232	11/28/2019	202	12/16/2019	189
38 Pampang ES	West District	Feb-19	N/A	N/A	11/28/2019	263	11/28/2019	232	12/16/2019	220	11/28/2019	171
39 Belen Homesite ES	East District	Mar-19	N/A	N/A	N/A	N/A	11/28/2019	232	11/28/2019	202	11/28/2019	171
40 Sta. Maria ES	North District	Feb-19	N/A	N/A	11/28/2019	263	11/28/2019	232	11/28/2019	202	11/28/2019	171
41 Mining ES	East District	Feb-19	N/A	N/A	11/28/2019	263	11/28/2019	232	11/28/2019	202	11/28/2019	171
42 Marisol Bliss ES	North District	Feb-19	N/A	N/A	11/28/2019	263	11/28/2019	232	11/28/2019	202	11/28/2019	171
43 Teodoro P. Tinlo ES	North District	Feb-19	N/A	N/A	11/28/2019	263	11/28/2019	232	11/28/2019	202	11/28/2019	171
SECONDARY SCHOOLS												
1 Angeles City NHS - SHS	Senior HS	Mar-19	N/A	N/A	N/A	N/A	unsubmitted	265	unsubmitted	235	unsubmitted	204
2 Angeles City Science HS - SHS	Senior HS	Mar-19	N/A	N/A	N/A	N/A	unsubmitted	265	unsubmitted	235	unsubmitted	204
3 Angeles City Señor HS - Pandan	Senior HS	Mar-19	N/A	N/A	N/A	N/A	unsubmitted	265	unsubmitted	235	unsubmitted	204
4 BVRHS - SHS	Senior HS	May-19	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	unsubmitted	204
5 C. M. Recto ICT HS	Secondary	Feb-19	N/A	N/A	unsubmitted	296	unsubmitted	265	unsubmitted	235	unsubmitted	204
6 Gov. Rafael L. Lazatin Mem. IS - SHS	Senior HS	Feb-19	N/A	N/A	unsubmitted	296	unsubmitted	265	unsubmitted	235	unsubmitted	204
7 Gov. Rafael L. Lazatin IS - JHS	East District	Feb-19	N/A	N/A	unsubmitted	296	unsubmitted	265	unsubmitted	235	unsubmitted	204
8 RLLMHS - SHS	Senior HS	Mar-19	N/A	N/A	N/A	N/A	unsubmitted	265	unsubmitted	235	unsubmitted	204
9 Sapang Bato NHS - JHS	Secondary	Feb-19	N/A	N/A	unsubmitted	296	unsubmitted	265	unsubmitted	235	unsubmitted	204
10 Sapang Bato NHS - SHS	Senior HS	Feb-19	N/A	N/A	unsubmitted	296	unsubmitted	265	unsubmitted	235	unsubmitted	204
11 Sto. Domingo IS - HS	East District	Mar-19	N/A	N/A	N/A	N/A	unsubmitted	265	unsubmitted	235	unsubmitted	204
12 Sto. Domingo IS - SHS	Senior HS	Mar-19	N/A	N/A	N/A	N/A	unsubmitted	265	unsubmitted	235	unsubmitted	204
13 Malabañias IS - SHS	Senior HS	Feb-19	N/A	N/A	unsubmitted	296	unsubmitted	265	unsubmitted	235	unsubmitted	204
14 Northville IS - SHS	Senior HS	Feb-19	N/A	N/A	11/28/2019	263	11/28/2019	232	11/28/2019	202	unsubmitted	204
15 Malabonias IS - JHS	West District	Feb-19	N/A	N/A	unsubmitted	296	11/28/2019	232	11/28/2019	202	unsubmitted	204
16 Northville IS - JHS	East District	Feb-19	N/A	N/A	11/28/2019	263	11/28/2019	232	12/16/2019	220	unsubmitted	204
17 AmSIC IS - Secondary	Secondary	Mar-19	N/A	N/A	N/A	N/A	11/28/2019	232	12/16/2019	220	unsubmitted	189
18 Angeles City NTS - SHS	Senior HS	Mar-19	N/A	N/A	N/A	N/A	12/26/2019	260	12/26/2019	230	12/26/2019	199
19 Sitio Target IS - HS	West District	Apr-19	N/A	N/A	N/A	N/A	N/A	N/A	unsubmitted	235	unsubmitted	204
20 AmSIC IS - SHS	Senior HS	Mar-19	N/A	N/A	N/A	N/A	11/28/2019	232	11/28/2019	202	12/16/2019	189