



Republic of the Philippines  
**Department of Education**  
REGION X- NORTHERN MINDANAO  
DIVISION OF MALAYBALAY CITY

DM -2021-03-118  
DEPED MALAYBALAY CITY DIVISION  
RELEASED  
DATE: MAR 11 2021 2:20 pm  
BY: [Signature]

**DIVISION MEMORANDUM**

NO. 118, s. 2021

To: Assistant Schools Division Superintendent  
Chief Education Supervisors, CID and SGOD  
Public Elementary and Secondary School Heads  
All Others Concerned  
This Division

FROM: **VICTORIA V. GAZO, PhD, CESO V**  
Schools Division Superintendent

DATE: March 11, 2021

SUBJECT: **MONTHLY RECONCILIATION OF SCHOOL CHECKING  
ACCOUNTS OF NON-IMPLEMENTING UNITS**

1. DepEd Order 29, s. 2019 entitled Procedural Guidelines on the Management of Cash Advances for School Maintenance and Other Operating Expenses and Program Funds of Non-Implementing Units Pursuant to COA, DBM and DepEd Joint Circular No. 2019 requires the schools to:

*32.2 Submit to the SDO-AU the CDR, together with supporting documents and a copy of bank statements and passbook, following DepEd Order No. 72, s. 2008 entitled, "Manual on Simplified Accounting Procedures for Non-Implementing Units." The submission of liquidation reports must be consistent with the frequency/timeliness of the submission of reports following the applicable COA rules and regulations on cash advances, e.g. COA Circular 97-002 dated February 10, 1997 as reiterated in COA Circular 2009-002 dated May 18, 2009*

2. Further, Chapter 21, Section 5 of the Government Accounting Manual requires the preparation of Bank Reconciliation Statement within 10 days from the receipt of bank statements from the Government Servicing Bank (GSB).

3. In order to ensure compliance, School Senior Bookkeepers of the Non-Implementing Units are directed to submit two (2) sets of Monthly Reconciliation Statement (MRS) together with the Cash Disbursement Register and photocopy of passbook on the *scheduled date of liquidation*. Refer to Division Memorandum 81, s. 2021 re: Guidelines on the Liquidation of MOOE dated February 24, 2021 for the scheduled dates.



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4. Once the MRS is found to be in order, the accountant shall sign two (2) sets of MRS which shall then be:
  - a. 1<sup>st</sup> set – retained by the Accounting Unit as Division Office copy
  - b. 2<sup>nd</sup> set – returned to the School Senior Bookkeeper as school copy; to be used during cash examination
  
5. The receipt of bank statements from the GSB usually takes more than 30 days after the end of the month. To prevent delay in the submission of the MRS, copy of the updated passbook shall be submitted in lieu of the bank statements. Once the GSB has released the bank statements, scanned copies shall be sent to the School Senior Bookkeepers for reference.
  
6. You *may* use the automated forms of the Monthly Reconciliation Statement posted on the Facebook Group of DepEd Malaybalay Finance. The form was revised in order to conform to the recommendation cited in Audit Observation Memorandum No. 2021-004 (2020) received March 5, 2021.
  
7. For compliance.

**TO BE POSTED IN THE WEBSITE**  
Copy furnished: Records Section  
Accounting Unit



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