



Republic of the Philippines
Department of Education
REGION VI – WESTERN VISAYAS
SCHOOLS DIVISION OF AKLAN

October 26, 2026

DIVISION MEMORANDUM

No. **659**, s. 2026

**SUBMISSION OF MONTHLY BANK RECONCILIATION STATEMENTS (BRS) OF
NON-IMPLEMENTING UNIT (NON-IU) SCHOOLS**

**To: Assistant Schools Division Superintendent
Chief Education Supervisors
Public Schools District Supervisors/Principals-in-Charge of the District
School Heads of Non-Implementing Unit Schools (Non-IU Schools)
Financial Staff of Non-IU Schools**

1. Pursuant to DepEd Order No. 029, s. 2019; COA-DBM-DepEd Joint Circular No. 2019-1; and Chapter 21 (Bank Reconciliation) of the Government Accounting Manual (GAM) for National Government Agencies, which requires the preparation of monthly Bank Reconciliation Statements to ensure the accuracy of accounting records and safeguard government funds, all Non-Implementing Unit (Non-IU) Schools are hereby directed to prepare and submit their monthly Bank Reconciliation Statements (BRS) and supporting documents to the Accounting Unit.
2. The monthly Bank Reconciliation Statement shall be prepared by the school's bookkeeper, School Head, or other designated school personnel and submitted to the Schools Division Office – Accounting Unit for validation and review.
3. The following documents shall be submitted to the Accounting Unit on or before the 10th day of the succeeding month:
 - a. Bank Reconciliation Statement (BRS);
 - b. Bank Statement/Statement of Account/WeAccess Bank Statement;
 - c. Check Disbursement Record (CDRec);
 - d. Cash Disbursement Register (CDReg);
 - e. Schedules of Reconciling Items, if applicable; and
 - f. Original cancelled checks and other supporting documents, as applicable.
4. The BRS and its supporting documents shall be scanned in PDF format and uploaded through the OneDrive link to be provided by the Accounting Unit.
5. Failure to submit the required BRS and supporting documents within the prescribed period shall be reflected in the monitoring of the school's financial reporting compliance. The concerned School Head may be required to provide a written explanation for delayed, incomplete, or non-submission of the required reports.
6. Immediate dissemination of and strict compliance with this Memorandum are hereby enjoined.

FELICIANO C. BUENAFE JR. CESO V
Schools Division Superintendent *dsf*

Enclosure: None

References: DepEd Order No. 029, s. 2019,
COA-DBM-DepEd Joint Circular No. 2019-1,
Government Accounting Manual (GAM) Volume I, Chapter 21 (Bank Reconciliation)
To be included in the Perpetual Index under the following subjects:

POLICY

REPORTS

RULES AND REGULATIONS

MAJ/ARLN



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