



Republic of the Philippines

# Department of Education

REGION III

## SCHOOLS DIVISION OFFICE OF ANGELES CITY

13 Mar 2025

### DIVISION MEMORANDUM

No. 104, s. 2025

### REITERATION OF COA FINDINGS ON THE OPERATION AND MANAGEMENT OF SCHOOL CANTEEN (SCHOOL-MANAGED AND COOPERATIVE)

To: Assistant Schools Division Superintendent  
 Chiefs, CID and SGOD  
 Public Schools District Supervisors  
 School Heads of Public Elementary and Secondary Schools  
 All Concerned

1. This is to reiterate the following findings of the Commission on Audit (COA) on the operation and management of school canteen:

a. Exercise due professional care in handling the financial affairs of the school canteen. Ensure that the recording, monitoring and reporting requirements are up-to-date, following the pro-forma prescribed under item no. 5.3.1 of DepEd Order No. 8, series of 2007. These records must also be posted on the school's bulletin board.

Category of Reports	Types of Reports	Date of Submission
Category A-1		
To be submitted to the Department of Education, specifically to the School Head in case of teachers' coop-managed, and division office in case of school-managed canteens.	<ol style="list-style-type: none"> <li>Statement of Financial Condition</li> <li>Statement of Operations</li> <li>Statement of Cash Flows</li> <li>Notes to Interim Financial Statement and Other Disclosures</li> <li>Summary of Cost of Sales</li> </ol>	Quarterly submission with deadline dates of may 15, August 15, November 15 and February 15
Category A-2		
To be prepared and maintained at all times and posted on the school's bulletin board and/or in any conspicuous place within the school premises.	<ol style="list-style-type: none"> <li>Bank Reconciliation</li> <li>Schedule of Cost of Sales</li> <li>Schedule of Operating Expenses</li> <li>Schedule of Utilization of School Share Program Received from the Cooperative</li> <li>Schedule of Utilization of Gross Income Generated from the Canteen Laboratory</li> <li>Statement of Receipts and Disbursements</li> <li>Statement of Reports on Cooperatives' School Program Support</li> <li>Schedule of Capitalization on the Operation of School Canteen</li> </ol>	Monthly with deadline date of every 10 <sup>th</sup> of the following month





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Category of Reports	Types of Reports	Date of Submission
Category B		
To be submitted on an annual basis to or as required by the Cooperative Development Authority (CDA) for teachers' cooperatives only, copy furnished the school head/principal	1. Audited Financial Statements including notes and disclosures	May 15
	2. Financial Performance Standards	May 15
	3. Annual Report to CDA	60 days after end of fiscal year
	4. List of Directors and Officers	30 days after the GA meeting; and 15 days following assumption of office
	5. Report on Crimes and Losses	To be submitted as crime/incident occurs, on the 5 <sup>th</sup> business day after knowledge of crime or incident

b. School Heads must submit and regularly update all canteen reports, including supporting documents for disbursements.

c. Utilize the income from canteen operations in accordance with 6.5 of DepEd Order No. 8, s2007.

Description	School-Managed Canteen	Teachers' Cooperative-Managed	Laboratory Canteen
Supplementary feeding program for undernourished pupils/students	35%	35%	40%
School clinic fund	5%	5%	-----
Faculty and student development fund	15%	15%	30%
<b>Student development fund</b>			
H.E. instructional fund	10%	10%	30%
<b>H.E. development fund</b>			
School operations fund	25%	35%	-----
Revolving capital	10%	-----	-----
<b>TOTAL</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>







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- d. Ensure compliance with guidelines on **servicing healthy foods** and strictly **prohibit the sale of junk foods** to students.
- e. Schools without a canteen are encouraged to establish one to support students' learning in Home Economics and to augment the school's Maintenance and Other Operating Expenses (MOOE) funds.
- f. School Heads must coordinate with the Canteen Managers and TLE Department Head to ensure the proper implementation of practicum activities in the canteen as stated in 1.3 of DO 8, s. 2007.  
*"The school canteen shall serve as a laboratory for Home Economics, retail trade and in the incidental teaching of health and nutrition. It shall provide hands-on training for students on planning, purchasing, handling and storage, preparation, serving and sale of safe and nutritious meals."*
2. All concerned personnel are directed to take necessary actions to improve the operation and management of school canteen in alignment with the above findings.
3. For dissemination and strict compliance.

**ENGR. EDGARD C. DOMINGO, PhD, CESO V**  
Schools Division Superintendent 

References: DO No. 8, s. 2007  
To be indicated in the Perpetual Index  
under the following subjects:

AUDIT                      SCHOOL

CES/SGOD/March 13, 2025