



Republic of the Philippines
Department of Education
REGION IV-A CALABARZON
SCHOOLS DIVISION OF BATANGAS

24 June 2026

DIVISION MEMORANDUM

No. 303, s. 2026

**SUBMISSION OF THE FINANCIAL STATEMENTS OF THE SCHOOL CANTEEN
OF ALL SECONDARY SCHOOL – IMPLEMENTING UNITS TO THE
OFFICE OF THE COMMISSION ON AUDIT (COA)**

To: Assistant Schools Division Superintendents
Public Schools District Supervisors
Public Secondary School Heads – Implementing Units
All Others Concerned

1. In compliance to the provisions of DepEd Order No. 008, s. 2007, specifically Paragraph 5.3.1, and implementation of CY 2025 audit recommendations, all secondary schools implementing units (IUs) are reminded to submit the following financial reports to the Office of the COA Auditor based in the division office.

Type of Reports	Date of Submission
1. Statement of Financial Condition (March 31, June 30, September 30, December 31) <i>*new report title under Government Accounting Manual (GAM) for National Government Agencies (NGAs) – Statement of Financial Position</i>	Quarterly submission with deadline dates of May 15, August 15, November 15 and February 15
2. Statement of Operations (March 31, June 30, September 30, December 31) <i>*new report title under Government Accounting Manual (GAM) for National Government Agencies (NGAs) – Statement of Financial Performance</i>	
3. Statement of Cash Flows (March 31, June 30, September 30, December 31)	
4. Notes to Interim Financial Statement and other disclosures (March 31, June 30, September 30, December 31) <i>*new report title under Government Accounting Manual (GAM) for National Government Agencies (NGAs) – Notes to Financial Statements</i>	



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Type of Reports	Date of Submission
5. Summary of Cost of Sales (March 31, June 30, September 30, December 31)	
1. Monthly Bank Reconciliation Statement	Monthly with deadline date of every 10 th of the following months
2. Monthly Schedule of Cost of Sales	
3. Monthly Schedule of Utilization of School Share Program Received from Cooperative	
4. Monthly Schedule of Utilization of Gross Income from the Cooperative	
5. Monthly Schedule of Utilization of Gross Income Generated from the Canteen Laboratory	
6. Monthly Statement of Receipts and Disbursements	
7. Monthly Statement of Reports on Cooperatives School Program Support	
8. Monthly Schedule of Capitalization on the Operation of School Canteen	

2. Paragraph 5.4.1 of the same DepEd Order states that a book of accounts such as journals, ledgers and statement of sales and disbursements shall be maintained for recording daily transactions related to the operations of the canteen. It also requires that sales, purchases and disbursements be supported by receipts and other similar documents. The books of accounts should be kept up-to-date and made available for examination and inspection at any appropriate time by the school level auditing committee or the COA representative based in the division office.
3. Additionally, the following documents shall also be submitted for post audit and verification.
 - General Journal
 - Cash Receipts Journal
 - Cash Disbursement Journal/Check Disbursement Journal
 - Ledgers (General Ledgers and Subsidiary Ledgers)
 - Journal Entry Vouchers of each transaction
 - Receipts and other similar documents supporting the sales, purchases and disbursements



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4. Likewise, Administrative Assistant III (Bookkeeper) and Administrative Assistant II (Disbursing Officer) of the IU schools are advised to provide technical assistance in recording, classifying, summarizing and reporting the financial transactions of the canteen.
5. For inquiries and other concerns, please contact the Accounting Section through email at sdobatangas.accounting@deped.gov.ph.
6. Wide and immediate dissemination of and compliance with this memorandum is desired.


MARITES A. IBANEZ, CESO V
Schools Division Superintendent

Encl. : None
Reference: DepEd Order No. 008, s. 2007; GAM for NGAs
To be indicated in the Perpetual Index under the following subject:
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