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

30 October 2026

DIVISION MEMORANDUM
No. 536 , s. 2026

UNIT IN THE SCHOOLS DIVISION OFFICE RESPONSIBLE FOR THE RECEIPT AND MONITORING OF SCHOOL CANTEEN REPORT SUBMISSIONS

To: Assistant Schools Division Superintendents
All Public Elementary and Secondary School Heads
All Others Concerned

1. Pursuant to the provisions of DepEd Order No. 008, s. 2007, and in compliance with the recommendations contained in the CY 2025 Audit Report, all schools are hereby reminded to submit the required school canteen financial reports, records, and supporting documents to the Schools Division Office beginning January 2026 and every prescribed reporting period thereafter.

2. The Accounting Unit shall serve as the unit responsible for the receipt, recording, and monitoring of the submission of the required reports, records, and documents. Accordingly, all reports, records, and documents shall be filed with the Records Section, which shall facilitate their routing and transmittal to the SDO Accounting Unit for appropriate action and monitoring.

3. The following personnel have been designated as focal persons for this purpose:

Overall In-Charge:

Eduarda U. Alon
Accountant III

Focal Persons

Area/Assignment	Personnel	Position
Implementing Unit Schools	**Eureka Shane Alpha P. Bool**	Administrative Assistant III
Non-Implementing Unit Schools - Congressional District I	**Chubasco R. Ramirez**	Administrative Assistant III
Non-Implementing Unit Schools - Congressional District II	**Ma. Ellaine Sairel R. Magpantay**	Administrative Assistant II
Non-Implementing Unit Schools - Congressional District III	**Abegail Ivy C. Perez**	Administrative Assistant II
Non-Implementing Unit Schools - Congressional District IV	**Jhece Mae C. Agelion**	Administrative Assistant II

Address: Provincial Sports Complex, Bolbok, 4200 Batangas City
Telephone:(043)722-1840 / 722-1796
Email Address: deped.batangas@deped.gov.ph
Website: www.depedbatangas.com

4. The above-named personnel shall be responsible for monitoring the submission of the required reports and documents, preparing compliance monitoring reports, and coordinating the timely transmission of such reports to the Office of the Auditor. They shall likewise monitor and report the compliance status of all schools, including implementing units and non-implementing units or schools without a complete set of books.

5. Enclosed as annexes to this Memorandum are the following prescribed reports, records, and documents for reference and guidance:

   a. Category A-1 Reports and Prescribed Date of Submission;
   b. Category A-2 Reports and Prescribed Date of Submission;
   c. Other Reports, Records, and Documents Required to be Submitted; and
   d. Suggested Transmittal Templates.

6. For inquiries and other concerns, please contact the Accounting Section through email at sdobatangas.accounting@deped.gov.ph .

7. Wide and immediate dissemination of and compliance with this memorandum is desired.

MARITES A. IBAÑEZ, CESO V
Schools Division Superintendent

Encl. : As stated
Reference: DepEd Order No. 008, s. 2007; GAM for NGAs
To be indicated in the Perpetual Index under the following subject:
Issuances – Division Memorandum

EUA/ UNIT IN THE SCHOOLS DIVISION OFFICE RESPONSIBLE FOR THE RECEIPT AND MONITORING OF SCHOOL CANTEEN REPORT SUBMISSIONS/R2-157148/October 30, 2026

Type of Reports	Date of Submission
Category A-1 Reports 1. Statement of Financial Condition (March 31, June 30, September 30, December 31) **new report title under Government Accounting Manual (GAM) for National Government Agencies (NGAs)* – ***Statement of Financial Position*** 2. Statement of Operations (March 31, June 30, September 30, December 31) **new report title under Government Accounting Manual (GAM) for National Government Agencies (NGAs)* – ***Statement of Financial Performance*** 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) **new report title under Government Accounting Manual (GAM) for National Government Agencies (NGAs)* – ***Notes to Financial Statements*** 5. Summary of Cost of Sales (March 31, June 30, September 30, December 31)	*Quarterly submission with deadline dates of May 15, August 15, November 15 and February 15*
Category A-2 Reports 1. Monthly Bank Reconciliation Statement 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	*Monthly with deadline date of every 10th of the following months*

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Type of Reports	Date of Submission
7. Monthly Statement of Reports on Cooperatives School Program Support 8. Monthly Schedule of Capitalization on the Operation of School Canteen	
<u>Other Reports, Records, and Documents Required to be Submitted</u> 1. Trial Balance 2. General Journal 3. Cash Receipts Journal 4. Daily Report of Collections and Deposits 5. Cash Receipts Record 6. Check Disbursement Journal 7. Cash in Bank Register *(non-IU with bank account)* 8. Cash Disbursement Register *(non-IU without bank account)* 9. Check/ADA Disbursement Record *(IU – with or without bank account)* 10. Ledgers (General Ledgers and Subsidiary Ledgers) 11. Journal Entry Vouchers of each transaction 12. Paid Disbursement Vouchers 13. Receipts and other similar documents supporting the sales, purchases and disbursements 14. Report of Supplies and Materials Issued 15. Stock Card 16. Supplies Ledger Card 17. Proof of posting in any conspicuous place within the school	*Monthly with deadline date of every 10th of the following months*

Note: All reports, records and documents must be submitted in ONE COPY, filed in PORTRAIT ORIENTATION/LAYOUT and securely fastened in a folder.

Transmittal template for Category A-2 Reports

Date

(Name of Schools Division Superintendent)
Schools Division Superintendent
Department of Education
Region IV-A CALABARZON
Schools Division of Batangas
Provincial Sports Complex, Bolbok, Batangas City

Attention: (Name of Focal Person)
Accounting Section

Sir/Madam:

Respectfully submitting the following School Canteen Financial Reports for the month of Janaury, 2026.

Name of School: _____
School IDL _____
Sub-office: _____

1. Monthly Bank Reconciliation Statement
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
9. Trial Balance
10. General Journal
11. Cash Receipts Journal
13. Cash Receipts Record
14. Check Disbursement Journal
15. Cash in Bank Register or Cash Disbursement Register or Check/ADA Disbursement Record *(whichever is applicable)*
16. General Ledgers
17. Subsidiary Ledgers
18. Report of Supplies and Materials Issued
19. Stock Card
20. Supplies Ledger Card
21. Proof of posting in any conspicuous place within the school
22.. Report of Collections and Deposits with:

Document	Series		Qty	Remarks
	From	To		
Official Receipt	9597911	9597917	7	206,435.91

23. General Journal

Document	Series		Qty	Remarks
Journal Entry Vouchers	From	To		
	09-00487		1	
	09-00490		1	

24. Paid Disbursement Vouchers **(folder 2)**

Document	Series		Qty	Remarks
Checks Issued	From	To		
	2156891	2156895	5	

Very truly yours,

Signature Over Printed Name
Designation

Transmittal template for Category A-1 Reports

Date

(Name of Schools Division Superintendent)
Schools Division Superintendent
Department of Education
Region IV-A CALABARZON
Schools Division of Batangas
Provincial Sports Complex, Bolbok, Batangas City

Attention: (Name of Focal Person)
Accounting Section

Sir/Madam:

Respectfully submitting the following School Canteen Financial Reports as of March 31, 2026.

Name of School: _____
School IDL _____
Sub-office: _____

1 Detailed and Condensed Statement of Financial Position
2 Detailed and Condensed Statement of Financial Performance
3 Detailed and Condensed Statement of Cash Flows
4 Notes to Financial Statements
5 Summary of Cost of Sales

Very truly yours,

Signature Over Printed Name
Designation