



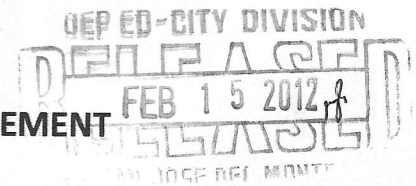
Republic of the Philippines
DEPARTMENT OF EDUCATION
Region III
DIVISION OF CITY SCHOOLS
City of San Jose del Monte



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February 15, 2012

DIVISION MEMORANDUM
No. 40 s. 2012



SUBMISSION OF REPORTS RE CANTEEN MANAGEMENT

To: All Secondary School Principals/School Heads
All Elementary School Principals/School Heads


1. Per DepED Order No. 8, s. 2007 (Revised Implementing Guidelines on the Operation and management of School Canteens in Public Elementary and Secondary Schools), all entities operating and managing a school canteen, including the laboratory canteen, shall regularly prepare reportorial requirements to be submitted to the DepED.
2. For School-managed canteens, the reports to be submitted quarterly are the following:
 - a. Statement of Financial Condition
 - b. Statement of Operation
 - c. Statement of Cash Flows
 - d. Notes to Interim Financial Statement and Other Disclosures
 - e. Summary of Cost Sales

The deadline dates are: May 15, August 15, November 15, and February 15

3. Reports to be submitted monthly are the Following:
 - a. Bank reconciliation
 - b. Schedule of Cost sales
 - c. Schedule of Operating Expenses
 - d. Schedule of Utilization of School Share program Received from the Cooperative
 - e. Schedule of Utilization of Gross Income Generated from the Canteen laboratory
 - f. Statement of Receipts and Disbursements
 - g. Statement of Reports on Cooperative's School Program Support
 - h. Schedule of Capitalization on the Operation of School Canteen

The deadline date is every 10th of the month.

4. The school principals are, therefore, enjoined to comply with these reportorial requirements or sanctions per above-named DepED Order will be exercised by this Office.
5. For wide dissemination and compliance.


DR. AMANCIO S. VILLAMEJOR JR., CESO IV
Schools Division Superintendent 