



Republic of the Philippines
Department of Education

NATIONAL CAPITAL REGION

SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Office of the School Division
Superintendent

DEC 16 2024

MEMORANDUM

No. 355, s. 2024

EVALUATION OF THE SDO's OPERATION AND MANAGEMENT OF SCHOOL-MANAGED AND TEACHERS COOPERATIVE CANTEENS IN PUBLIC ELEMENTARY AND SECONDARY SCHOOLS

To: Assistant Schools Division Superintendent
Chief Education Supervisor, Curriculum Implementation Division
Education Program Supervisor, School Governance Operations Division
Elementary and Secondary School Principals/ OICs
All Others Concerned

1. In reference to the letter request of Ms Gina D. Garcia, State Auditor III and OIC-Audit Team Leader dated December 10, 2024, this Office hereby instructed the schools to submit the requested reportorial requirements of the school-Managed and Teachers Cooperative Canteens in Public Elementary and Secondary Schools for further evaluation.
2. Elementary and Secondary schools with School-Managed and Teachers Cooperative Canteen are required to submit the following reportorial requirements for **CY 2023** on or before **December 18, 2024**.
 - a. Monthly Financial reports/Statements (January-December 2023)
 - b. Annual Summary Reports CY2023 (use pro-forma template)
 - c. Annual Budget
 - d. Book of Accounts
 - e. Composition of School Auditing Team
 - f. Designation (including duties and responsibilities) of canteen teachers
 - g. Rotation Schedule for all HE teachers
 - h. List of canteen personnel
 - i. Copy of sanitation clearance/permit, health permit
 - j. Authority from the school principal to operate and manage Teachers cooperative Canteen
3. For CY 2024, Further, the deadline for the submission of schools' monthly financial reports/statements (January to December), including those for school-managed and Teachers' Cooperative canteens for **CY 2024**, shall be on or before **January 15, 2025**.



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4. All principals and members of the school auditing team are reminded of School-Managed Canteen Policy Paragraph 6.6, which states that all earnings and cash received from canteen operations must be deposited daily in the nearest government depository bank.

If there is any remaining undeposited amount or cash on hand as of December 2024, the details must be reported.

5. Immediate and wide dissemination of this Memorandum is desired.


VIOLETA M. GONZALES

Assistant Schools Division Superintendent
Officer In-Charge

Office of the Schools Division Superintendent





Encl: As stated Reference:

To be indicated in the Perpetual Index
under the following subjects:

CANTEEN

MANAGEMENT

OPERATION

LLG/Memo- Evaluation of The SDO's Operation and Management of School-Managed and Teachers
Cooperative Canteens in Public Elementary And Secondary Schools

355

/December 16, 2024

NUM-2024-355



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REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City
NATIONAL GOVERNMENT AUDIT SECTOR
Cluster 5 – Education and Employment
NGAS- 5C DEPARTMENT OF EDUCATION 3 AUDIT GROUP
Schools Division Office of Muntinlupa

December 10, 2024

Dr. VIOLETA M. GONZALES CESO VI

Assistant Schools Division Superintendent
Schools Division Office of Muntinlupa City
Muntinlupa City

Attention: **Ms. LEONIDA L. GUTIERREZ**
Chairperson
Division Monitoring Team/Task Force

All Public-School District Supervisor

Dear **Dr. Gonzales**:

Greetings of Peace and Good Health!

As part of our mandate to review and evaluate the SDO's operation and management of School-Managed and Teacher's Cooperative Canteens in public and secondary schools, we would like to request the following reports/documents for CY 2023-2024.


1. List of School- Managed Canteens
2. List of Teacher's Cooperative Canteens, if any
3. List of Concessionaires, if any
4. Monthly Financial reports/statements
 - a. Bank Reconciliation
 - b. Schedule Cost of 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 Cooperatives' School Program Support
 - h. Schedule of Capitalization on the Operation of School Canteen
5. Quarterly Reports duly received by the School Head and/or Division Office in case of school-managed canteens
 - a. Statement of Financial Condition
 - b. Statement of Operations
 - c. Statement of Cash Flows
 - d. Notes to Interim Financial Statement and Other Disclosures
 - e. Summary of Cost of Sales
6. Annual Financial Reports (CY 2023)

7. Annual Budget
8. Book of accounts
9. Composition of School Auditing Team
10. Designation (including duties and responsibilities) of Canteen Teacher
11. Rotation Schedule for all HE Teachers
12. List of canteen personnel
13. Copy of the following:
 - a. Sanitation Clearance/Permit from the Local Health Department
 - b. Health permit of canteen personnel/staff from the city/municipality health office
 - c. Authority from the school head/principal to Operate and Manage the School Canteen (for teacher's cooperatives only)
14. Other relevant documents not listed above, if any.

Kindly submit both in electronic and hard copies within five days from the receipt hereof.

Thank you and Godspeed!

Very truly yours,


GINA D. GARCIA
State Auditor III
OIC- Audit Team Leader