



Republic of the Philippines
Department of Education
REGION I
SCHOOLS DIVISION OF VIGAN CITY

Division Memorandum

No. 361, s. 2025

SUBMISSION OF FINANCIAL STATEMENT OF PARENT-TEACHER ASSOCIATION (PTA) AND CANTEEN OPERATION FUNDS IN SCHOOLS FOR THE SCHOOL YEAR 2024-2025

To: Assistant Schools Division Superintendent
Chief Education Supervisors
Section/Unit Heads
Public Elementary and Secondary School Heads
All Others Concerned

1. Pursuant to **DepEd Order No. 8, s. 2007**, titled: "*Revised Implementing Guidelines on the Operation and Management of School Canteens in Public Elementary and Secondary Schools*," and **DepEd Order No. 13, s. 2022**, titled: "*Omnibus Guidelines on the Regulation of Operations of Parent-Teacher Associations*," proper management, transparency, and accountability of school-based funds shall be in accordance with auditing standards and existing DepEd policies.
2. In compliance with this, all schools are directed to submit the **Financial Statement for School Year 2024-2025** covering the **Parent-Teacher Association (PTA) Funds** and **School Canteen Operation Funds**.
3. The Financial Statement must include:
 - Summary of Income and Expenditures
 - Supporting documents (official receipts, disbursement vouchers, bank statements, meeting resolution, documentation of projects implemented, etc.)
 - Certification by the School Head and duly authorized signatories (PTA President, Canteen In-Charge)
4. All reports must be submitted on or before **July 15, 2025** through the School Governance and Operations Division (SGOD), copy furnish the Division Accounting Office.
5. Non-compliance with this directive shall be construed as a violation of the above-mentioned DepEd Orders and COA regulations, and may result in administrative sanctions under relevant civil service laws, rules, and regulations.
6. For immediate dissemination and **strict compliance**.



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