

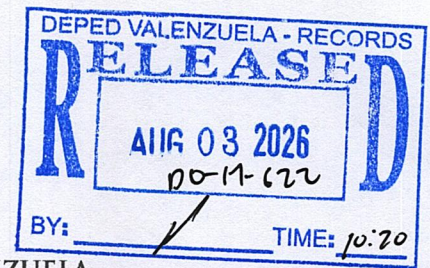
DepEd ICT Unit

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Republic of the Philippines
Department of Education
NATIONAL CAPITAL REGION

SCHOOLS DIVISION OFFICE OF CITY OF VALENZUELA



**Office of the Schools Division
Superintendent**

DIVISION MEMORANDUM

No. 0626 s. 2026

SUBMISSION OF SCHOOL CANTEEN REPORTS FOR FISCAL YEAR 2026

To: OIC – Assistant Schools Division Superintendent
Chief Education Supervisors - CID and SGOD
Education Program Supervisors and Public Schools District Supervisors
Public Elementary and Secondary School Heads
All Others Concerned

1. With reference 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, all schools shall regularly prepare the repertorial requirements for purpose of transparency and accountability.

2. Attention is invited to paragraph 5.4.3. which states that *“Canteen funds shall be audited by the school level committee on a quarterly and by the Division COA Resident Auditor or his/her authorized representative twice a year. Audit findings shall be submitted to the Schools Division Superintendent through the school principal. Audited financial statements shall be posted on bulletin boards for the information of everybody”*.

3. Relative to this, all schools are required to submit their **canteen financial reports with receipts** starting January 2026, effective immediately.

4. Immediate dissemination of and strict compliance with this Memorandum is desired.

NOEL D. BAGANO
Schools Division Superintendent

Encl.: As stated
Reference: DepEd Order No. 8, s. 2007
To be indicated in the Perpetual Index
under the following subjects:

AUDIT
POLICY

REA/LA/SUBMISSION OF SCHOOL CANTEEN REPORTS FOR FISCAL YEAR 2026
_____, July 30, 2026



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