



Republic of the Philippines
Department of Education
Cordillera Administrative Region
SCHOOLS DIVISION OF BAGUIO CITY



May 7, 2026

DIVISION MEMORANDUM

No. 312-2026

ORIENTATION ON THE FINANCIAL SYSTEM FOR SCHOOL CANTEEN OPERATIONS

To: ALL Public Schools District Supervisors
Concerned Public School Heads

1. Relative to the Annual Audit Reports of the Commission on Audit (COA) for Fiscal Years 2024 and 2025, which contained observations and recommendations on the operation of school canteens in compliance with DepEd Order No. 8, s. 2007, otherwise known as the *Revised Implementing Guidelines on the Operation and Management of School Canteens in Public Elementary and Secondary Schools*, a financial system is currently being developed for use in school canteen operations.
2. This initiative is aligned with one of the Performance Governance System (PGS) Big Bets, which aim to automate the financial reporting of school canteen income to promote transparency and provide a more efficient reporting mechanism.
3. An orientation on the financial system shall be conducted once the system becomes fully functional.
4. Immediate dissemination of this memorandum is desired.


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Schools Division Superintendent