



Republic of the Philippines
Department of Education
REGION IV-A CALABARZON

22 April 2024

Regional Memorandum
No. 278 s. 2026

**CORRIGENDUM TO FINANCIAL GOVERNANCE
AND TRANSPARENCY MEASURES FOR
SCHOOL CANTEEN OPERATIONS**

To **Schools Division Superintendents**
Assistant Schools Division Superintendents
Regional Functional Division Chiefs
Regional Unit/Section Heads
Public District Supervisors
School Heads
All Other Concerned

1. Please be informed that Paragraph 5 of Regional Memorandum No. 266, s. 2026¹ is hereby corrected to read as follows:

“5. All schools shall implement the following controls:

- a. The School Head shall issue an Office Order designating the Canteen Coordinator/Manager and other accountable staff, with clear responsibility for custody of funds, inventory, and records consistent and **compliant** with DepEd Order No. 05, s. 2024.
 - b. All collections must be supported by sequentially controlled receipts/sales records and complete supporting documents.
 - c. **Schools must maintain, at minimum daily sales/collection reports, cash count sheets, inventory/stock cards**
 - d. Monthly reconciliation of cash, sales, purchases, and ending inventory.
2. All other provisions of Regional Memorandum No. 266, s. 2026 remain unchanged and in full force and effect.
 3. For inquiries, please contact Mr. Michael Girard R. Alba, Chief, Field Technical Assistance Division, at 0917-888-2731.

¹ Financial Governance and Transparency Measures for School Canteen Operations



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4. Immediate dissemination and compliance with this Memorandum are hereby directed.


CARLITO D. ROCAFORT
Director IV

cc:04/ROF1