



Republic of the Philippines  
**Department of Education**  
Region VI – Western Visayas  
**SCHOOLS DIVISION OF CAPIZ**

07 JUL 2025

**DIVISION MEMORANDUM**

**NO. 296 S. 2025**

**SUBMISSION OF CANTEEN MANAGEMENT ANNUAL BUDGET PLAN  
FOR SCHOOL YEAR 2025-2026**

To: OIC- Assistant Schools Division Superintendent  
Chief Education Supervisors  
Public Schools District Supervisors  
Heads of Public Elementary, Secondary and Integrated Schools  
All Others Concerned

1. In compliance with Section 6.7 of DepEd Order No. 8, series of 2007 titled, Revised Guidelines on the Operation and Management of School Canteen in Public Elementary, Integrated and Secondary Schools, this Office, through the School Health Section of the School Governance and operations Division (SGOD) requires all elementary, integrated and secondary schools to submit Canteen Annual Budget Plan SY 2025-2026 for approval of the Schools Division Superintendent.
2. All elementary, integrated and secondary schools with canteen are requested to submit one (1) hard copy of the accomplished annual budget report to the Receiving Section in bunch per district by the District Canteen Focal Person and to be forwarded at the School Health Section for review.
3. A soft copy of the report must be uploaded through the designated Google Drive folder **on or before JULY 15, 2025**. The google drive link will be posted in the School Canteen Management Group Chats (GC's). *Pls see attached Annual Budget Plan template*
4. For more information, kindly contact Joy Arnold T. Lejos, MD at mobile number 09216433003 or Ms. Joanne J. Dequina, at mobile number 09493111492, School Health Unit, School Governance and Operations Division (SGOD).



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5. Immediate dissemination of and strict compliance with this Memorandum are desired.

  
**ROEL F. BERMEJO**  
Schools Division Superintendent

Encl:

As stated

Reference:

DepEd Order ( No. 8, s. 2007)

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

SCHOOL HEALTH PROGRAM  
REPORT UTILIZATION



Republic of the Philippines  
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**ANNUAL BUDGET PLAN**  
SY \_\_\_\_\_

Estimated Daily Income & Annual Sales		
Estimated daily average income:	P	
Cash on Hand from previous net	P	
Current Sales	P	
Number of School Days	P	
Estimated Annual Sales	P	
<b>Expense &amp; Net Income Breakdown</b> DepEd mandates allocation of net income as follows		
Allocation Category	Percentage (%)	Amount
Supplementary Feeding	35%	P
School Clinic Fund	5%	P
Faculty & Student Development	15%	P
HE Instructional Fund	10%	P
School Operations Fund	25%	P
Revolving Capital	10%	P
<b>TOTAL NET INCOME</b>	<b>100%</b>	<b>P</b>
<b>Gross Income of the Operation</b>		
<b>Less: Operation Expenses</b>		
Transport/ Freight	P	
Gas	P	
Supplies	P	
Helpers	P	
Repair	P	
Purchase from the looses of tools	P	
Other Expenses	P	
<b>TOTAL EXPENSES</b>	<b>P</b>	
<b>NET PROFIT</b>	<b>P</b>	
<b>Additional Income</b>	<b>P</b>	
Like:	P	
Commission	P	
Others	P	
Total	P	
<b>OVER ALL TOTAL NET PRO</b>	<b>P</b>	

PREPARED BY:

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School Head/ Principal

APPROVED BY:

**ROEL F. BERMEJO**  
Schools Division Superintendent