



Republic of the Philippines
Department of Education
Region VI – Western Visayas
Schools Division of Capiz

01 JUL 2026

DIVISION MEMORANDUM

No. **273** s. 2026

**SUBMISSION OF CANTEEN MANAGEMENT ANNUAL BUDGET PLAN AND SCHOOL-
LEVEL AUDITING COMMITTEE (SLAC)
FOR SCHOOL YEAR 2026-2027**

To: Assistant Schools Division Superintendent
OIC - Chief Education Supervisors
Education Programs 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 2026-2027** for approval of the Schools Division Superintendent and School-Level Auditing Committee (SLAC).
2. All elementary, integrated and secondary schools with canteen are requested to submit one (1) hard copy of the accomplished annual budget report and School-Level Auditing Committee (SLAC) 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, 2026**. 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 Ms. Joanne J. Dequña, at mobile number 09493111492, School Health Unit, School Governance and Operations Division (SGOD).
5. Immediate dissemination of and compliance with this Memorandum is 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:

REPORT

SCHOOL HEALTH PROGRAM

UTILIZATION



Address: Banica, Roxas City
Contact Number: (036) 6518 456/0968-869-5867
Email Address: capiz@deped.gov.ph
Website: <http://depedcapiz.ph>



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

Name of School

School Address

Enclosure No. 1 to Division Memorandum No. **273** s. 2026

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	
Expense & Net Income Breakdown		
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
TOTAL NET INCOME	100%	P
Gross Income of the Operation		
Less: Operation Expenses		
Transport/ Freight	P	
Gas	P	
Supplies	P	
Helpers	P	
Repair	P	
Purchase from the looses of tools	P	
Other Expenses	P	
TOTAL EXPENSES	P	
NET PROFIT	P	
Additional Income	P	
Like:	P	
Commission	P	
Others	P	
Total	P	
OVER ALL TOTAL NET PROCEEDS	P	

PREPARED BY:

APPROVED BY:

School Head/ Principal

ROEL F. BERMEJO
Schools Division Superintendent



Address: Banica, Roxas City
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