



Republic of the Philippines
Department of Education
REGION IV-A - CALABARZON
SCHOOLS DIVISION OF QUEZON PROVINCE



13 April 2026

DIVISION MEMORANDUM

No. 0399, s. 2026

REITERATION ON THE IMPLEMENTING GUIDELINES ON THE OPERATION AND MANAGEMENT OF SCHOOL CANTEENS IN THE PUBLIC ELEMENTARY AND SECONDARY SCHOOLS

To: Assistant Schools Division Superintendents
Division Chiefs
Section Heads
Public Schools District Supervisors
Elementary and Secondary School Principals
All Others Concerned

1. Pursuant to the provisions of **DepEd Order No. 8, s. 2007**, otherwise known as the Revised Implementing Guidelines on the Operation and Management of School Canteens, and in support of transparency, accountability, and sound financial management, all public elementary and secondary School Heads/Principals are hereby directed to **organize a School-Level Auditing Committee for School Canteen Operations**.
2. The School-Level Auditing Committee shall be led by a Mathematics Department Head or Teacher, with the Home Economics Head or Teacher and the Faculty Club President serving as members as indicated in the DepEd Order. This committee is responsible for auditing canteen financial records monthly before posting and quarterly submitted. Additionally, canteen funds will be audited by the Division COA Resident Auditor twice a year.
3. The School-Level Auditing Committee is responsible for ensuring that all financial transactions, operations, and records stated in categories A-1, A-2, and B are properly recorded, monitored, reviewed, and audited within specific deadlines. All actions must be in full compliance with existing government accounting and auditing rules and regulations.

DEPEDQUEZON-TM-SDS-04-009-003



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4. The following financial documents must be **submitted on a quarterly basis**: (1) *Statement of Financial Condition*, (2) *Statement of Operations*, (3) *Statement of Cash Flows*, (4) *Notes to Interim Financial Statement and Other Disclosures*, and (5) *Summary of Cost of Sales*. These reports are due **every May 15, August 15, November 15, and February 15**. For teacher-managed cooperatives, submissions must be directed to the School Head, while for school-managed canteens, the school head/principal must submit these reports to the *Schools Division Superintendent*.
5. To ensure transparency and consistent record-keeping, the following documents must be prepared and maintained at all times: (1) *Bank Reconciliation*, (2) *Schedule of Cost of Sales*, (3) *Schedule of Operating Expenses*, (4) *Schedule of Utilization of School Share Program Received from the Cooperative*, (5) *Schedule of Utilization of Gross Income Generated from the canteen Laboratory*, (6) *Statement of Receipts and Disbursements*, (7) *Statement of Reports on Cooperatives' School Program Support*, and (8) *Schedule of Capitalization on the Operation of School Canteen*. These reports must be completed and audited monthly no later than the **10th day of the following month** and must be posted on the school's bulletin board or in a conspicuous place for public viewing.
6. All cooperatives must submit the following required documentation to the Division Office via the School Head **at least 30 days before starting operations**: (1) cooperative's CDA registration, (2) Certificate of Good Standing, (3) Amended Articles of Cooperation and By-Laws specifically authorizing canteen or catering services, (4) General Assembly resolution signifying intent to operate and a Canteen Development Plan, (5) signed Memorandum of Agreement (MOA), (6) list of management officers with their salaries, (7) all directors and officers statement of income and expenses and personal financial disclosures (bio-data, SALN, ITR), (8) Organizational Charts detailing names, functions, responsibilities, and designation positions, (9) Copy of the bonds of accountable officers/employees, and (10) certification from the Board Chairman authorizing canteen managers in coordination with the H.E. teacher for student practicum schedules of activities.
7. School Heads are directed to issue a **School Memorandum or Office Order formalizing the creation of the Committee** and ensuring members are properly oriented. An official copy of the approved composition of the Committee, including designated roles, shall be submitted to the Audit Team and the Schools Division Office (SDO) through the School Health Section **on or before May 26, 2026**.

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8. In accordance with established guidelines all School Heads overseeing canteens are directed to submit an **Annual Budget** based on projected income to the Schools Division Office for the Superintendent's approval at the **start of every school year**, with a submission deadline **on or before June 1, 2026**, for the current cycle; furthermore, a copy of the approved budget with a copy maintained on file at the school for inspection. Please see attached Enclosure for reference.

9. Guidelines establish strict sanctions based on management type. For teachers' cooperative-managed canteens, violations can lead to the termination of operations following due process and a summary hearing. Simple violations by other entities result in a warning for the first offense, while repeated infractions provide grounds for terminating the MOA. In school-managed canteens, the school head, principal, and designated canteen teachers face administrative sanctions after due notice and a hearing. All accountable individuals may also be held criminally and civilly liable if the nature of the violation warrants such action.

10. Immediate dissemination of and strict compliance with this Memorandum are hereby directed.


ROMMEL C. BAUTISTA, CESO V
Schools Division Superintendent 

SGODSHSMTMA04/13/2026

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ANNUAL BUDGET PLAN
SCHOOL-MANAGED CANTEEN
 Calendar Year: _____

District: _____ School Head: _____
 School Name: _____ Canteen Manager: _____
 School ID: _____ No. of School Personnel : _____
 No. of Canteens : _____ No. of Enrollment: _____

Type of School:		
Elementary	Central	Multigrade
Secondary	Non - Central	Integrated
JHS Only	Primary	Last Mile
JHS & SHS	Annex	

- a. Estimated Sales:** _____
b. Estimated Expenses: _____
c. Expected Income of the School Canteen in a year:(a-b=c) _____

Utilization of Income

Particulars	Percentage (%)	Amount
Supplementary feeding program for undernourished pupils/students	35%	
School clinic fund	5%	
Faculty and student development fund	15%	
H. E. instructional fund	10%	
School operations fund	25%	
Revolving capital	10%	
TOTAL	100%	

Particulars	Amount
<i>Supplementary feeding program for undernourished pupils/students (35%)</i>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<i>Subtotal</i>	
<i>School clinic fund (5%)</i>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<i>Subtotal</i>	
<i>Faculty and student development fund (15%)</i>	

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<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
	<i>Subtotal</i>
<i>H. E. instructional fund (10%)</i>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
	<i>Subtotal</i>
<i>School operations fund (25%)</i>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
	<i>Subtotal</i>
<i>Revolving capital (10%)</i>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
	<i>Subtotal</i>
	GRAND TOTAL

Prepared by:

 School Head

Date: _____

Recommending Approval:

 Public Schools District Supervisor

Date: _____

Approved:

 Schools Division Superintendent

Date: _____

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ANNUAL BUDGET PLAN
TEACHERS COOPERATIVE MANAGED CANTEEN

Calendar Year: _____

District: _____ School Head: _____
 School Name: _____ Canteen Manager: _____
 School ID: _____ No. of School Personnel : _____
 No. of Canteens : _____ No. of Enrollment: _____

Type of School:			
Elementary	Central		Multigrade
Secondary	Non - Central		Integrated
JHS Only	Primary		Last Mile
JHS & SHS	Annex		

- a. Estimated Sales: _____
 b. Estimated Expenses: _____
 c. Expected Income of the School Canteen in a year:(a-b=c) _____

Utilization of Income

Particulars	Percentage (%)	Amount
Supplementary feeding program for undernourished pupils/students	35%	
School clinic fund	5%	
Faculty and student development fund	15%	
H. E. instructional fund	10%	
School operations fund	35%	
TOTAL	100%	

Particulars	Amount
<i>Supplementary feeding program for undernourished pupils/students (35%)</i>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<i>Subtotal</i>	
<i>School clinic fund (5%)</i>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<i>Subtotal</i>	
<i>Faculty and student development fund (15%)</i>	
<input type="checkbox"/>	

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<input type="checkbox"/>	
<input type="checkbox"/>	
	<i>Subtotal</i>
<i>H. E. instructional fund (10%)</i>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
	<i>Subtotal</i>
<i>School operations fund (35%)</i>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
	<i>Subtotal</i>
	GRAND TOTAL

Prepared by:

 School Head

Date: _____

Recommending Approval:

 Public Schools District Supervisor

Date: _____

Approved:

 Schools Division Superintendent

Date: _____

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**ANNUAL BUDGET PLAN
 LABORATORY CANTEEN**

Calendar Year: _____

District: _____ School Head: _____
 School Name: _____ Canteen Manager: _____
 School ID: _____ No. of School Personnel : _____
 No. of Canteens : _____ No. of Enrollment: _____

Type of School:		
Elementary	Central	Multigrade
Secondary	Non - Central	Integrated
JHS Only	Primary	Last Mile
JHS & SHS	Annex	

- a. Estimated Sales:** _____
b. Estimated Expenses: _____
c. Expected Income of the School Canteen in a year:(a-b=c) _____

Utilization of Income

Particulars	Percentage (%)	Amount
Supplementary feeding program for undernourished pupils/students	40%	
Student development funds (Laboratory subsidy, skills training, contests)	30%	
H. E. instructional fund	30%	
TOTAL	100%	

Particulars	Amount
<i>Supplementary feeding program for undernourished pupils/students (40%)</i>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<i>Subtotal</i>	
<i>Supplementary feeding program for undernourished pupils/students (30%)</i>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	

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	<i>Subtotal</i>	
<i>H. E. instructional fund (30%)</i>		
<input type="checkbox"/>		
<input type="checkbox"/>		
<input type="checkbox"/>		
<input type="checkbox"/>		
<input type="checkbox"/>		
	<i>Subtotal</i>	
	GRAND TOTAL	

Prepared by:

 School Head

Date: _____

Recommending Approval:

 Public Schools District Supervisor

Date: _____

Approved:

 Schools Division Superintendent

Date: _____

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