



Republic of the Philippines
Department of Education
Region III
SCHOOLS DIVISION OF PAMPANGA

August 4, 2025

DIVISION MEMORANDUM

No. 461 s. 2025

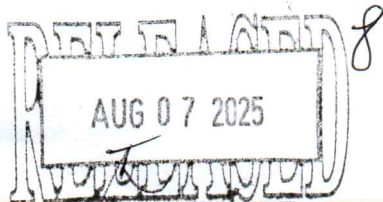
To: Assistant Schools Division Superintendents
SGOD/CID Chiefs
Public Schools District Supervisors/Education Program Supervisors
All Public Elementary and Secondary School Heads
All School Canteen Managers

SUBMISSION OF CANTEEN FINANCIAL PLAN FOR SCHOOL YEAR 2025-2026

1. In accordance with DepEd Order No. 8, s. 2007, titled "*Revised Implementing Guidelines on the Operation and Management of School Canteens in Public Elementary and Secondary Schools*," this Office reiterates the responsibility of all public schools to maintain transparency, accountability, and proper documentation in the management and operation of their school canteens. More so, as stipulated in the General Guidelines for School-Managed Canteen, section 6.7 states that the expected income of the school canteen, the school head/principal shall prepare an Annual Budget to be submitted to and approved by the Schools Division Superintendent or his/her representative at the start of every school year.
2. In line with this, all schools are requested to submit their Canteen Financial Plan for the S.Y. 2025–2026 through the Division Coordinator in EPP/TLE/TVL, Garry I. Dela Cruz, PhD. Moreover, Canteen Financial Report for S.Y. 2024–2025 must be prepared and submitted as reference.
3. Deadline of submission is on or before August 30, 2025, following the attached templates.
4. School Heads shall ensure the accuracy, completeness, and timely submission of these reports. Non-compliance may affect the school's accreditation in canteen operations and its eligibility for future canteen-related support or initiatives.
5. For your immediate and appropriate action.

ROMEO M. ALIP, PhD, CESO V
Schools Division Superintendent

00258583



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Template A

CANTEEN FINANCIAL PLAN AND ALLOCATION
S.Y. 2025 – 2026

School: _____
District/Cluster: _____

Name of Canteen Manager: _____
Name of Principal: _____

Anticipated Sales/ Income for the School Year 2025 – 2026						
Particulars	Percent Allocation	Activities	Physical Target	Time Frame	Person Involved	Proposed Budget
1. Supplementary Feeding Program for Undernourished students	35%					
2. School Clinic	5%					
3. Faculty and Student Development Plan	15%					
4. H.E. Instructional Fund	10%					
5. School Operations Fund	25%					
6. Revolving Capital	10%					

Prepared by:

Noted by:

Recommending approval:

Approved:

Canteen Manager

Principal

GARRY I. DELA CRUZ, PhD
Division EPP/ TLE/ TVL Coordinator

ASDS In-charge



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Template B

CANTEEN FINANCIAL PLAN SUMMARY
S.Y. 2025-2026

School: _____
District/Cluster: _____

Name of Canteen Manager: _____
Name of Principal: _____

Particulars	Percent Allocation	Proposed Budget
Supplementary Feeding Program	35%	
School Clinic Funds	5%	
Faculty and Student Development Funds	15%	
H.E. Instructional Funds	10%	
School Operations Funds	25%	
Revolving Capital	10%	
Total	100%	

Prepared by:

Noted by:

Recommending approval:

Approved:

Canteen Manager

Principal

GARRY I. DELA CRUZ, PhD
Division EPP/ TLE/ TVL Coordinator

ASDS In-charge



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