

30, Apr 2026

DIVISION MEMORANDUM

No. 237, s. 2026

**REORIENTATION OF THE REVISED IMPLEMENTING
GUIDELINES ON THE OPERATION AND MANAGEMENT OF
SCHOOL CANTEENS IN PUBLIC ELEMENTARY AND
SECONDARY SCHOOLS**

To: OIC-Assistant Schools Division Superintendent
OIC-CID Chief Education Supervisor
OIC-SGOD Chief Education Supervisor
Education Program Supervisors
School Heads/OICs (Public Elementary, Integrated, and Secondary Schools)
Canteen Managers
All Others Concerned

1. In pursuit of transparency, accountability, and the efficient management of school resources, and in compliance with DepEd Order No. 05, s. 2024, this Office announces the conduct of a Division Reorientation of DepEd Order No. 8, s. 2007 – “The Revised Implementing Guidelines on the Operation and Management of School Canteens in Public Elementary and Secondary Schools” on May 12, 2026, at Imus National High School.


2. The primary objective of this activity is to ensure that all School Heads and Canteen Managers are fully aligned with the existing policies governing canteen operations and to address recurring issues in financial reporting and fund utilization.

3. The reorientation shall reiterate the following key policy standards:

- Regional Memorandum No. 266, s. 2026: The Financial Governance and Transparency Measures for School Canteen Operations.
- Audited Financial Statements: Auditing rules and regulations.
- Financial Documentation: Preparation of all required financial reports must strictly adhere to the prescribed formats under DepEd Order No. 8, s. 2007.
- Submission and Tracking: All reports must be submitted to the Division Office within prescribed deadlines. Canteen managers must ensure a proper acknowledgement of receipt is secured for every submission.
- Net Income Allocation: Allocation of funds must be based strictly on net income, as mandated under Item 6.5 of the said Order.
- Expense Charging: All canteen-related expenses, including utilities (water and electricity), must be charged directly against the Canteen Fund.
- Utilization of Funds: Funds must be utilized strictly for their intended purposes according to the prescribed allocation percentages (Supplementary Feeding Program, School Clinic, Faculty/Student

- Development, H.E. Instructional, and School Operations).
- Bank Deposits: In compliance with Item 6.6, canteen managers are directed to deposit weekly or monthly earnings and cash collections promptly and regularly to the authorized bank account.
4. Participants and the Program Management Team are advised to register through the links on or before May 11, 2026 at <https://tinyurl.com/RegSchoolCanteenGuidelines>
 5. Participants are expected to be at the venue by 1:00 PM. Attendance is mandatory for all School Principals and designated School Canteen Managers.
 6. Expenses shall be charged against the school canteen fund, subject to the usual government accounting and auditing rules and regulations.
 7. For inquiries, please contact Joseph R. Carreon, Education Program Supervisor in EPP/TLE/TVL at joseph.carreon@deped.gov.ph or at 419-8450 local 221.
 8. Immediate and wide dissemination of this Memorandum is desired.


Digitally signed by
Lito A. Palomar
Date: 2026.04.29
Time: 19:51:27 +08:00


LITO A. PALOMAR
Assistant Schools Division Superintendent
Officer-In-Charge
Office of the Schools Division Superintendent 

Encl.: As stated

Reference: As stated

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

REPORTS
SCHOOLS

cid/jrc/4-21-2026


Enclosure No. 1 to Division Memorandum 237, s. 2026**PROGRAM MANAGEMENT TEAM**

<p>LITO A. PALOMAR OIC-Schools Division Superintendent</p> <p>GLENDA DS. CATADMAN OIC-Assistant Schools Division Superintendent</p> <p>MARCIANO V. VALLES OIC-CID Chief</p> <p>IVAN HONORPETTE A. MIJARES OIC-SGOD Chief</p>
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Management Staff	Responsible Person(s)
Program Manager	Joseph R. Carreon EPS-EPP/TLE/TVL
Secretariat/Registration	Justine Faith I. Pinile PDO
Program Invitation/Logistics	Virginie Monique C. Javier ADAS III
M & E Coordinator	Medel Carlos C. Zarsuelo Jr., EPS II
Documenter	Reden M. Cruzado Librarian II
Resource Speakers	Precila E. Custodio Division Accountant Rachelle R. Santos School Administrative Assistant III Jameala R. Papa School Clerk
Welfare Officers	Rosemae F. Rosete Nurse II
Physical Arrangement and Sound System	Petronia N. Tarun Principal IV
Food Committee	Cristina S. Advincula, EPS II Wilma J. Chiquillo, Principal IV Eden P. Reyes, Principal II Rafael R. Santos, Principal II
Master of Ceremonies	Leomil G. Ballena ALS Instructional Manager

Enclosure No. 2 to Division Memorandum 237, s. 2026

**REORIENTATION OF THE REVISED IMPLEMENTING
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SECONDARY SCHOOLS**

May 12, 2026

1:00-5:00 PM

ACTIVITY MATRIX

Time	Activity	Personnel In-Charge
12:30 PM - 1:00 PM	Registration and Opening Program	PMT
1:00 PM - 1:10 PM	Welcome Remarks	Lito A. Palomar OIC-SDS
1:10 PM - 1:20 PM	Statement of Purpose	Joseph R. Carreon EPS-EPP/TLE/TVL
1:20 PM - 3:00 PM	Audited Financial Statements - Auditing Rules and Regulations	Precila E. Custodio SDOIC Accountant
3:00 PM - 3:15 PM	Health Break (Snack)	
3:15 PM - 4:30 PM	Preparation of all required financial reports and prescribed formats under DepEd Order No. 8, s. 2007.	Rachelle R. Santos School Administrative Assistant III Jameala R. Papa School Clerk
4:30 PM - 4:50 PM	Open Forum	PMT
4:50 PM - 5:00 PM	Closing Remarks	Glenda DS. Catadman OIC-ASDS