



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

21 APR 2025

DIVISION MEMORANDUM
NO. 196 S. 2025

**REITERATION OF D.O 8, S. 2007 TITLED REVISED IMPLEMENTING
GUIDELINES ON THE OPERATION AND MANAGEMENT OF SCHOOL
CANTEENS IN PUBLIC ELEMENTARY AND SECONDARY SCHOOLS FOR
OPENING OF CLASSES SY 2025-2026**

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

1. For the information and guidance of all concerned, the Schools Division of Capiz, through the School Governance and Operations Division- School Health and Nutrition Section, reiterates DO 8, s. 2007 titled Revised Implementing Guidelines on the Operation and Management of School Canteens in Public Elementary and Secondary Schools.
2. Standards and implementing guidelines on the operations and management of school canteens request all School Heads/ Principal under the Schools Division of Capiz to:
 - a. Submit the School Canteen Annual Budget to the Schools Division Superintendent or his representative at the start of every school year in compliance with Section 6.7 of DO No. 8, series of 2007;
 - b. Prepare and maintain a book of accounts and statement of sales and disbursements for recording of daily transactions supported by documentary requirements evidencing the collections and disbursements of the School Canteen funds to be subjected to the audit of the School Level Auditing Committee and COA Office in accordance with Sections 5.4.1 and 5.4.3 of said DO;
 - c. Create the School Level Auditing Committee to audit the School Canteen funds on a quarterly basis and to submit their finding/s to the Schools Division Superintendent through the School Head/ Principal;



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- information of everybody, in compliance with Sections 5.3.1 and 5.4.2 of the aforesaid DO;
- e. Utilize the net income derived from the operation of the School-Managed Canteen in accordance with the prescribed allocation in Section 6.5 of the aforementioned DO; and
 - f. Maintain a bank account for the School Canteen Funds, if applicable, in a government depository bank or in its absence, in a reputable commercial bank in conformity with Section 6.6 of the abovementioned DO.
3. This Division Memorandum shall take effect immediately upon release.
 4. Immediate dissemination of and of strict compliance with this Memorandum is desired.


ROEL F. BERMEJO
Schools Division Superintendent

Reference: As stated
To be indicated in the Perpetual Index
under the following subjects:

PROGRAM
NUTRITION
SCHOOL CANTEEN



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