



Republic of the Philippines
Department of Education
NATIONAL CAPITAL REGION
SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Office of the Schools Division
Superintendent

MAY 25 2026

MEMORANDUM
No. 221, s. 2026

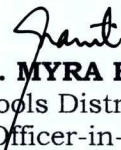
**SUBMISSION OF THE ANNUAL BUDGET FOR SCHOOL-MANAGED CANTEENS
FOR SY 2026-2027**

To: Assistant Schools Division Superintendent
Chief Education Supervisor, Curriculum Implementation Division
Chief Education Supervisor, School Governance and Operations Division
Public Elementary and Secondary School Principals/ OICs
All Others Concerned

1. In line with the effective management and operation of school-managed canteens and to ensure proper financial planning and accountability, all public elementary and secondary schools are hereby directed to prepare and submit the Annual Budget for School-Managed Canteens for School Year 2026-2027.
2. The annual budget shall include the projected income and expenditures of the school-managed canteen for the entire school year and shall serve as the basis for monitoring its financial operations. All concerned schools are requested to submit the duly signed Annual Budget on or before **May 31, 2026**.
4. Schools are advised to ensure that the submitted budget is accurate, realistic, and aligned with existing accounting and auditing rules and regulations governing school-managed canteens.
5. Immediate dissemination of and compliance with this Memorandum are desired.

VIOLETA M. GONZALES CESO VI
Assistant Schools Division Superintendent
Officer-in-Charge
Office of the Schools Division Superintendent

By:


DR. MA. MYRA E. NAMIT
Public Schools District Supervisor
Officer-in-Charge

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

TECHNICAL PROFESSIONAL TRACK

SENIOR HIGH SCHOOL

LLG/ Submission of the Annual Budget for School-Managed Canteens for SY 2026-2027
221 May 25, 2026



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