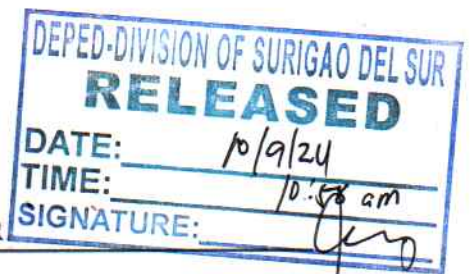




Republic of the Philippines  
Department of Education

Caraga Region  
SCHOOLS DIVISION OF SURIGAO DEL SUR



Office of the Schools Division Superintendent

08 OCT 2024

Division MEMORANDUM

No. 462, s. 2024

**REITERATING THE OPERATION OF SCHOOL CANTEEN MANAGEMENT  
IN ALL PUBLIC ELEMENTARY AND SECONDARY SCHOOLS**

To: All Public Schools District Supervisors/ District In-charge  
All Secondary and Elementary School Heads  
This Division

1. Provided in **DepEd Order No. 8, s. 2007**, known as the **Revised Implementing Guidelines on the Operation and Management of School Canteens in Public Elementary and Secondary Schools**, all public elementary and secondary schools shall rationalize the operation and management of school canteens to help eliminate malnutrition among learners, serve as a venue for developing desirable eating habits, and provide hands-on training for students in planning, purchasing, handling and storage, preparation, serving, and selling safe and nutritious meals.
2. In adherence to this order, all elementary and secondary public schools are mandated to strictly observe the following provisions:
  - 2.1 Only the following types of canteens shall be allowed in schools: a **School-Managed Canteen** operated and managed by the school under the general supervision of the school head or principal, a **Teachers' Cooperative-Managed Canteen** operated and managed by a duly registered teachers' cooperative, or a **Laboratory Canteen** operated and managed by secondary students as part of their TLE/HE classes.
  - 2.2 School canteens are only allowed to sell nutrient-rich foods such as root crops, noodles, rice and corn products in native preparation, fruits and vegetables in season, and fortified food products labeled rich in protein, energy, vitamins and minerals.
  - 2.3 Color coding in selling the food items shall strictly be implemented as provided in DepEd Order No. 13, s. 2017: **GREEN Category**: Always or everyday; **YELLOW Category**: Twice a week and **RED Category**: PROHIBITED.
  - 2.4 Vendors shall **NOT** be allowed to **sell or bring** in food items inside the school canteen/premises. Food items brought by vendors shall serve as consigned goods, with proper recording and accounting to be taken cared off by the management. **Vendors** shall **only deposit** their food items in the school canteen and return in any agreed time between the school canteen management and the concerned vendor. They are **NOT ALLOWED** to stay or loiter within the school premises.



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- 2.5 **Teachers and school personnel** are likewise **prohibited** from **selling food items** within the school premises, except through the school canteen and unless authorized and covered by a written agreement with the school head/principal and/or the teachers' cooperative.
- 2.6 Sub-leasing the whole or part of the school canteen premises or subcontracting the operation of the school canteen or leasing any area of the school to concessionaires is prohibited.
- 2.7 Food consignors and school heads shall have written agreement to ensure food safety in school compliant to **DepEd Order No. 52, s. 2008**.
- 2.8 Clearances/Health card from food consignors shall be required as well.
3. School heads shall develop strategies for managing canteen operations during recess when there is a high influx of learners. In addition to the Canteen Teacher/Manager and other Home Economics/TLE teachers, the school head or principal may contract additional qualified full-time canteen personnel, subject to the availability of funds. Indigent pupils or students who wish to work in the canteen shall be reasonably compensated. Their employment shall only proceed with the written consent of their parents and shall be scheduled outside of their regular class hours.
4. Schools shall report and account the proceeds from the operation of the canteen to emphasize transparency and accountability. Financial report/statements must be prepared monthly using the proforma copies of monthly statement of operations (Annexes A, B, C) and must be submitted quarterly (at the end of every quarter) to the Office of the School Governance and Operations Division (SGOD)
5. Schools also are advised to implement the mandated allocation from the school managed canteen proceeds on the following activities:

|                                                                  |             |
|------------------------------------------------------------------|-------------|
| 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%         |
| <b>TOTAL</b>                                                     | <b>100%</b> |

6. School heads shall ensure that a **Book of Accounts and Statement of Sales and Disbursement** shall be maintained for recording daily transactions related to the operations of the canteen. Receipts and other similar documents shall be kept to support sales, purchases and disbursement made.



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7. The school head shall organize a school level auditing committee to look into the Book of Accounts at least once a month or in quarterly basis. The audited statement shall be posted on the school's bulletin board.
8. Public Schools District Supervisors, Districts In-Charge, Medical Officer IV or Dentist II, and District and School Nurses shall monitor compliance with standards on food quality, handling, and serving, as well as the use of canteen equipment and facilities. They shall ensure that food safety standards and hygienic practices are strictly observed and implemented. Monitoring shall also include adherence to the guidelines on the operation of school canteens, which shall be integrated into the monitoring of health and nutrition programs and projects at the school level.
9. For immediate dissemination and strict compliance.

**LORENZO O. MACASOCOL, PhD, CESO V**  
Schools Division Superintendent

Encl.: Food Categories, Annexes A, B, C

References: DepEd Order No. 8, s. 2007      DepEd Order No. 13, s. 2017  
DepEd Order No. 52, s. 2008.

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