



Republic of the Philippines
Department of Education
SOCCSKSARGEN REGION
SCHOOLS DIVISION OF SARANGANI

30 Apr 2025

DIVISION MEMORANDUM

No. **063** , s. 2025

REITERATION ON THE SUBMISSION OF SCHOOL CANTEEN REPORT
AND UTILIZATION OF NET INCOME OF THE SCHOOL CANTEEN

To: Public Schools District Supervisors Concerned
Public Elementary and Secondary School Heads Concerned

1. In reference to DepEd Order No. 8, s. 2007 titled **Revised Implementing Guidelines on the Operation and Management of School Canteens in Public Elementary and Secondary Schools**, all schools are directed to rationalize the operations and management of the school canteens.
2. Relative to this, the following are the purposes of developing such guidelines:
 - a. To ensure the school canteen shall help eliminate malnutrition among pupils/students;
 - b. The school canteen shall serve as a venue for the development of desirable eating habits of pupils/students;
 - c. The school canteen shall serve as a laboratory for Home Economics, retail trade and in the incidental teaching of health and nutrition. It shall provide hands-on training for students on planning, purchasing, handling and storage, preparation, serving and sale of safe and nutritious meals;
 - d. The school canteen guidelines shall serve as a mechanism to support the Department's response to the mandate of Article 2 of Republic Act No. 6938 to create an atmosphere that is conducive to the growth and development of cooperatives;
 - e. Service should be the main consideration for operating a school canteen;
 - f. Profit shall only be secondary since the clientele are pupils/students who are dependent only on their meager allowance from their parents; and
 - g. Reporting and accounting of the proceeds from the operation of a school canteen shall be made by the parties concerned to emphasize transparency and accountability.
3. Moreover, the net income derived from the operation of the canteen shall be utilized for, but not limited to, the following:



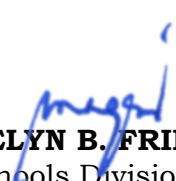
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| | Percentage of Utilization |
|--------------------------------------|---------------------------|
| Supplementary Feeding | 35% |
| School Clinic Fund | 5% |
| Faculty and Student Development Fund | 15% |
| H.E. Instructional Fund | 10% |
| School Operations Fund | 25% |
| Revolving Fund | 10% |

4. As pertains to the procedural guidelines, the designated school canteen in-charge shall be responsible for the preparation and submission of reports, the book of accounts, and statement of sales and disbursements, and is required to submit a monthly Financial Statement of Operations to the assigned School Nurses.

5. For inquiries, contact Dr. Lyn Frances Dominique P. Gumban at 09182276157.

6. For the information and guidance of all concerned.


ATTY. NELYN B. FRINAL, CESO VI
Assistant Schools Division Superintendent
Officer-in-Charge
Office of the Schools Division Superintendent

Encl.: N o n e

Reference: As stated

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

HEALTH EDUCATION
NUTRITION EDUCATION
REPORTS

LFDPG/SGOD-SHS/DM – reiteration on the submission of school canteen report
and utilization of net income of the school canteen

0400/April 30, 2025