



1

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Republic of the Philippines  
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**REVISED IMPLEMENTING GUIDELINES ON THE OPERATION  
AND MANAGEMENT OF SCHOOL CANTEENS IN PUBLIC  
ELEMENTARY AND SECONDARY SCHOOLS**

To: Undersecretaries  
Assistant Secretaries  
Bureau Directors  
Regional Directors  
Directors of Services/Centers and Heads of Units  
Schools Division/City Superintendents  
Heads, Public Elementary and Secondary Schools

**1.0 PURPOSE**

These guidelines are hereby issued in order to rationalize the operation and management of school canteens in the public school system and to ensure that:

- 1.1 The school canteen shall help eliminate malnutrition among pupils/students.
- 1.2 The school canteen shall serve as a venue for the development of desirable eating habits of pupils/students.
- 1.3 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.
- 1.4 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.

1

teachers' cooperative in the school that complies with the Criteria for Qualification set forth shall be allowed to operate and manage another school canteen.

4.3.3 For special schools with an enrolment size of more than five hundred (500) students, the existing duly registered and interested teachers' cooperative in the school that complies with the Criteria for Qualification set forth shall be allowed to operate and manage another school canteen in addition to the laboratory canteen.

4.4 Only 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 shall be sold in the school canteen. Beverages shall include milk, shakes and juices prepared from fruits and vegetables in season.

4.5 The sale of carbonated drinks, sugar-based synthetic or artificially flavored juices, junk foods and any food product that may be detrimental to the child's health and that do not bear the Sangkap Pinoy seal and/or did not pass BFAD approval is prohibited.

4.6 Iodized salt shall be used, in controlled quantity, in the preparation of cooked foods to ensure that the iodine requirement of the clientele shall be met and to eliminate iodine deficiency disorders. The use of monosodium glutamate (vetsin) shall be regulated.

4.7 A reasonable mark-up price for all merchandise in the canteen shall be allowed, provided that the selling retail price does not exceed the prevailing prices in the locality.

4.8 Sub-leasing the whole or part of the school canteen premises or sub-contracting the operation of the school canteen to concessionaires is prohibited.

4.9 Vendors shall not be allowed to bring in food items inside the school canteen/premises. 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.

5.0 PROCEDURAL CODE

5.1 If school canteen is required, the school shall comply with the following:



- 3.7 **Cost of Goods Sold** – is equal to the inventory at the beginning of the year, adding the cost of goods manufactured or purchased during the year, minus the inventory at the end of the year.
- 3.8 **Selling Expense** – refers to expenses of promoting, selling and distributing products which may include such items as advertising, commissions, delivery expenses, travel expenses and entertainment.
- 3.9 **Gross Margin** – refers to the difference between gross sales and cost of goods sold including cost of freight and production directly related to the preparation of food items.

#### 4.0 POLICY STATEMENTS

- 4.1 School canteens shall be of two types: (1) School-Managed Canteen; (2) Teachers' Cooperative-Managed Canteen. Both shall adhere to professional management and sound business practices as well as to safety and security measures.
- 4.2 **Management of School Canteens in Elementary Schools**
- 4.2.1 Elementary Schools in the rural areas with 500 pupils or less and those in urban areas with 1,000 pupils or less shall have only one canteen to be operated and managed by the school under the general supervision of the school head/principal.
- 4.2.2 Where the enrolment size in rural elementary schools is more than five hundred (500) pupils and in urban elementary schools, more than one thousand (1,000) pupils, the existing duly registered teachers' cooperative that complies with the Criteria for Qualification herein set forth, shall manage and operate the school canteen. When there is no duly registered teachers' cooperative that is interested or qualified to operate and manage the canteen, the school shall operate and manage the same.
- 4.3 **Management of School Canteens In Secondary Schools**
- 4.3.1 Regardless of enrolment size, there shall be a laboratory canteen, as herein defined, in all secondary schools. When the student population is less than one thousand five hundred (1,500), the laboratory canteen shall also be the school managed canteen.
- 4.3.2 In addition to the laboratory canteen in secondary schools where the student population is more than one thousand five hundred (1,500), the existing duly registered and interested

- 1.5 Service should be the main consideration for operating a school canteen. Profit shall only be secondary since the clientele are pupils/students who are dependent only on their meager allowance from their parents.
- 1.6 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.

## 2.0 COVERAGE

These guidelines shall apply to school canteens, as hereinafter defined, operating in public elementary and secondary schools of the Department of Education.

## 3.0 DEFINITION OF TERMS

As herein used, the following terms shall be understood to mean:

- 3.1 **School Canteen** – refers to one of the ancillary services in the school system that sells food items to the pupils/students and serves as a support mechanism in the effort to eliminate malnutrition concerns of the school. It can be used as a laboratory canteen on food planning, preparation, serving, storage and selling. A school canteen can either be school-managed or teachers' cooperative-managed.
- 3.2 **School-Managed Canteen** – refers to a school canteen that is operated and managed by the school under the general supervision of the school head/principal.
- 3.3 **Teachers' Cooperative Managed Canteen** – refers to a school canteen that is operated and managed by a duly registered teachers' cooperative.
- 3.4 **Laboratory Canteen** – refers to the canteen operated and managed by secondary students as part of their H.E. classes. It can make use of the facilities of the school-managed canteen or the teachers' cooperative-managed canteen in the absence of a separate room that they can use.
- 3.5 **Canteen Teacher** – refers to an H.E. teacher who has been designated to operate, manage and supervise the school-managed canteen. He/She also supervises the students doing practicum activities in the canteen.
- 3.6 **Administrative Expenses** – refers to general expenses of business operation such as salaries, supplies, water and electric bills, insurance, etc.