



Republic of the Philippines  
**Department of Education**  
Schools Division of Benguet



14 October 2026

**DIVISION MEMORANDUM**

No. 435 s. 2026

**IMPLEMENTATION OF THE GUIDELINES ON THE OPERATION AND  
MANAGEMENT OF SCHOOL CANTEENS**

To: School Governance and Operations Division  
Public Schools District Supervisors /In-Charge  
School Heads of Public Elementary and Secondary Schools  
All Others Concerned

1. In line with ***DepEd Order No. 8, s. 2007, Revised Implementing Guidelines on the Operation and Management of School Canteens in Public Elementary and Secondary Schools***, this Office reiterates the implementation of policies and standards governing the operation and management of school canteens to ensure the provision of safe, nutritious, and affordable food products to learners and to support school nutrition and health programs.
2. This Memorandum aims to:
  - a. Promote healthy eating habits and proper nutrition among learners;
  - b. Ensure that school canteens provide safe, nutritious, and affordable food and beverages;
  - c. Strengthen transparency, accountability, and proper financial management in school canteen operations; and
  - d. Support the implementation of school-based feeding, health, and nutrition programs.
3. The following policy guidelines are reiterated:
  - a. All public elementary and secondary schools shall ensure that school canteens are operated in accordance with the provisions of DepEd Order No. 8, s. 2007.
  - b. School Heads shall ensure the availability of safe, nutritious, and affordable food and beverage options and strictly observe food safety and sanitation standards.
  - c. The operation of school canteens shall prioritize service to learners over profit and shall contribute to the promotion of healthy eating practices.
  - d. All concerned personnel shall observe proper documentation and maintenance of financial records, inventories, and reports.



Address: Wangal, La Trinidad, Benguet  
Telephone Number: (074) 422-6570  
Email: [benguet@deped.gov.ph](mailto:benguet@deped.gov.ph)  
Website: [sdo.depedbenguet.com](http://sdo.depedbenguet.com)  
Facebook Page: DepEd Tayo Benguet





Republic of the Philippines  
**Department of Education**  
**Schools Division of Benguet**

- e. Net income from school-managed canteens shall be utilized in accordance with existing DepEd guidelines and applicable accounting and auditing rules and regulations.
4. In accordance with DepEd Order No. 8, s. 2007, the net income derived from the operation of school-managed canteens shall be utilized as follows:

| Purpose                                                                                | Percentage  |
|----------------------------------------------------------------------------------------|-------------|
| Supplementary Feeding Program for Undernourished Learners/School-Based Feeding Program | 35%         |
| School Operations Fund                                                                 | 25%         |
| Faculty and Student Development Fund                                                   | 15%         |
| Home Economics Instructional Fund                                                      | 10%         |
| Revolving Capital                                                                      | 10%         |
| School Clinic Fund                                                                     | 5%          |
| <b>TOTAL</b>                                                                           | <b>100%</b> |

5. School Heads should ensure that the utilization of canteen proceeds adheres strictly to the foregoing allocation and that all expenditures are properly documented, reported, and subjected to existing government accounting and auditing rules and regulations. Financial reports on canteen operations shall be available for monitoring and evaluation by the Schools Division Office and other authorized reviewing bodies.
6. The Public Schools District Supervisors and SGOD Chief, through the SDO School Health and Nutrition Unit, shall conduct regular monitoring and technical assistance activities to ensure compliance with the provisions of DepEd Order No. 8, s. 2007. Findings and recommendations shall be reported to this Office for appropriate action.
7. Immediate dissemination and strict compliance with this Memorandum are desired.

sgd

**CARMEL F. MERIS**  
OIC-Schools Division Superintendent

sgd/lba/snu



Address: Wangal, La Trinidad, Benguet  
Telephone Number: (074) 422-6570  
Email: [benguet@deped.gov.ph](mailto:benguet@deped.gov.ph)  
Website: [sdo.depedbenguet.com](http://sdo.depedbenguet.com)  
Facebook Page: DepEd Tayo Benguet

