



Republic of the Philippines
Department of Education
Cordillera Administrative Region
Schools Division of Tabuk City



August 27, 2023

DIVISION MEMORANDUM

No. 327, s 2023

REITERATING DEPED ORDER NO. 8, S. 2007 (REVISED IMPLEMENTING GUIDELINES ON THE OPERATION AND MANAGEMENT OF SCHOOL CANTEENS IN PUBLIC ELEMENTARY AND SECONDARY SCHOOLS); AND DEPED ORDER NO. 13, S. 2017 (POLICY AND GUIDELINES ON HEALTHY FOOD AND BEVERAGE CHOICES IN SCHOOLS AND DEPED OFFICES)

TO : Assistant Schools Division Superintendent
Chief Education Supervisors
Education Program Supervisors
School Heads (Elementary and Secondary)
All Teaching and Non-Teaching Personnel
All Others concerned

1. This is to reiterate the provisions of DepEd Order Nos. 8, s. 2007 and 13, s. 2017 which shall serve as guidance to all concerned, to wit:
 - 1.1 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 under the supervision of the canteen teacher.
 - 1.2 The EPP/TLE learners shall be assigned in the canteen during recess time on rotation basis, the schedule of which shall be prepared by the canteen teacher and approved by the school principal.
 - 1.3 School-Managed Canteen refers to a school canteen that is operated and managed by the school under the supervision of the school head.
 - 1.4 Teachers' Cooperative-Managed Canteen refers to a school canteen that is operated and managed by a duly registered teachers' cooperative. A school canteen cannot operate as Teachers' Cooperative-Managed Canteen unless duly registered with the Cooperative Development Authority (CDA).
 - 1.5 Color coding in selling the food items shall strictly be implemented as provided in DO 13, s 2017. (Green Category – Always or everyday; Yellow Category – Twice a week; Red Category – Prohibited.



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- 1.6 Provisions of color coding shall be printed in tarpaulin (4' x 2') and shall be posted inside the school canteen. Daily income shall be written in the Bulletin Board of the school canteen.
- 1.7 Sub-leasing the whole or part of the school canteen premises or sub-contracting the operation of the school canteen to concessionaires is prohibited.
- 1.8 Vendors shall not be allowed to bring in food items in the school canteen/premises nor be allowed to sell their own food items in the school canteen. Teachers and school canteen personnel are likewise prohibited from selling food items within the canteen premises, except through the school canteen and unless authorized and covered by a written agreement with the school head.
- 1.9 All canteen personnel are required to wear clean and proper attire (white shirt/blouse/polo, black pants/skirt, hairnet, apron, appropriate footwear) at all times. They shall also wear their IDs with photo when inside the premises of the school canteen.
- 1.10 Reporting and accounting of the proceeds from the operation of the school canteen shall be made by parties concerned to emphasize transparency and accountability. Financial reports/statements shall be submitted monthly using a prescribed format. The financial report shall be submitted on or before the 5th of the ensuing month to the Division Office through the Accounting Office and noted by the Schools Division Superintendent.
- 1.11 A Book of Accounts and Statement of Disbursements shall be maintained for recording daily transaction related to the operations of the canteen. Receipts and other documents shall be kept to support sales, purchases and disbursements made. The Book of Accounts shall be kept-up-to-date and made available for examination and inspection at any appropriate time by the auditing committee of the Division Office.
- 1.12 The Division Audit Committee shall look into the Book of Accounts every after two months. The audited statement shall be posted on the school's bulletin board for transparency reasons. The Audit Team shall comprise the following:
 - Sixto D. Lang-ay Jr. - Division Accountant
 - Gilbert de la Cruz - Administrative Assistant
 - Josefina Balisong - EPS – TLE
 - PSDS
- 1.13 The audit findings shall be submitted to the Schools Division Superintendent through the School Head.



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- 1.14 Food safety standards shall be strictly enforced and adhered to at all times such as but not limited to availability of potable drinking water and hand washing facilities, well-maintained, clean and well-ventilated and pest-free environment, availability of food covers and containers for safekeeping and hygienic practices on food preparation, cooking display and serving and storage.
- 1.15 Canteen paid employee/s, if any, including practicum students shall undergo training on proper and safe handling of food before they are allowed to work in the canteen. Training of practicum learners shall be done during EPP/TLE periods. Their assignment in the school canteen shall be given considerable points in the subject.
- 1.16 No portion of the net income derived from canteen operations shall be set aside and, in any manner, be in favor of any DepEd/school official.
- 1.17 The school head shall issue a written designation to a Home Economics teacher who shall be the Canteen Teacher. He/she is designated to supervise canteen operations for a period not exceeding three (3) hours per day which is equivalent to 4 EPP teaching periods. The rest of the required number of hours in a day's load shall be spent in actual teaching. In no case shall he/she be totally deprived of academic teaching load.
- 1.18 The canteen teacher shall be assisted by all the HE teachers on a rotation basis, the schedule of which shall be prepared by the school head or his/her duly authorized representative.
- 1.19 In addition to the canteen teacher and the other HE teachers, the school head may contract the services of a qualified full-time school canteen personnel subject to the availability of funds. The wage shall be taken from the operating expenses of the school canteen. Since he/she is being paid, he/she shall inhibit from selling own food items in the school canteen.
- 1.20 The canteen teacher shall be responsible in the preparation and submission of reports and the book of accounts and statement of sales and disbursements required
- 1.21 The net income from the operation of the school canteen shall be broken down as follows:

Supplementary feeding program	35%
School clinic fund	5%
Faculty & Student Development Fund	15%
HE instructional fund	10%



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School operations fund	25%
Revolving capital	10%
TOTAL	100%

- 1.22 Earnings and cash received from canteen operations shall be deposited in a reputable bank. In no case shall the deposits be in the personal account of any school personnel or official. A school managed canteen shall have a bank account "in trust for" the name of the school, whereby the school head and the canteen teacher shall be the joint signatories.
- 1.23 Based on the expected income, the school head shall prepare an Annual Budget to be submitted and approved by the Schools Division Superintendent or his/her representative at the start of the school year.
- 1.24 Disbursement of the school canteen funds shall be in accordance with the approved budget and existing accounting and auditing rules and regulations.
- 1.25 The following shall be the grounds for termination/closure of the school canteen:
- 1.25.1 Any deviation from the guidelines that may prove detrimental and prejudicial to the welfare of the learners and school personnel;
 - 1.25.2 Failure and/or neglect to submit financial report on the desired schedule; and
 - 1.25.3 Sub-leasing the whole or a part of the school canteen.
- 1.26 A monitoring team in the division team shall be created to ensure adherence to standards and provisions of the aforementioned DepEd Orders.
2. Based on the above provisions, the Division Monitoring team is hereby constituted:
- | | |
|-------------|-----------------------------|
| Chairman | Sally P. Feken, SGOD Chief |
| Co-Chairman | Guia Grace Dagadag, MO III |
| Members | Kenneth A. Atiwag, SEPS |
| | Jocelyn Lomeng, Nurse II |
| | Shirley Sarmiento, Nurse II |
3. For compliance.

Digitally signed
by Gamatero
Benedicta Batara
Date: 2023.09.01
14:42:21 +08'00'

BENEDICTA B. GAMATERO PhD, CESO V
Schools Division Superintendent



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