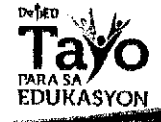




Republic of the Philippines  
Department of Education  
Region XII



**CITY SCHOOLS DIVISION OF TACURONG**  
City of Tacurong

**DIVISION MEMORANDUM**

CID No.11 s. 2019

**TO:** Cluster Heads  
Elementary & Secondary School Administrators  
School Canteen Teacher Incharge  
*This Division*

**FROM:** **LEONARDO M. BALALA, CESE**  
Schools Division Superintendent *LB*

**SUBJECT: REVISITING & 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 IN DEPED OFFICES)**

**DATE:** **May 27, 2019**

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1. To reiterate the role of school canteens in the total development of the school children and the promotion of Health and Nutrition Program in our Division, the following guidelines must be revisited:

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;

**(Note: Therefore, EPP pupils/TLE students 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.**

1.2 **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;

1.3 **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.

1.4 **Teachers' Cooperative - Managed Canteen** refers to a school canteen that is operated and managed by a duly registered teachers' cooperative.

**(Note: 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/followed as provided in D.O No. 13, s, 2017). **GREEN Category: Always or everyday; YELLOW Category: Twice a week and RED Category: PROHIBITED.**

1.6 Provisions of color coding shall be printed in tarpaulin (4'x2') 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 inside the school canteen/premises. Teachers and school canteen 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;

**(Note: Food items brought by the vendors shall serve as consigned goods and shall undergo 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 at any agreed time between the school canteen management and the concerned vendor. Apparently, it is strictly prohibited that vendors are not allowed to sell their own food items in the school canteen.**

1.9 All school canteens are required to secure the following permits/clearances annually:

- a) Sanitation Clearance/Permit from the local Health Department;
- b) Health Permit of canteen personnel/staff from the city/municipal health; and
- c) Clearances/Permit shall be permanently displayed in a conspicuous place in the school canteen;

1.10 All canteen personnel/staff are required to wear clean and proper attire (white shirt/polo/blouse, colored pants/skirt, hairnet, apron, appropriate footwear) at all times. They shall also wear their identification cards with photo when inside the premises of the school canteen;

1.11 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**. Financial report/statements must be prepared and submitted monthly using the pro-forma copies of the monthly statement of operations which are hereto attached as Annexes "A", "B" and "C" respectively.

**(Note: The said financial report must be submitted every end of the month to the Division Office Attention: VIRGIE T. METAL - cp# 09089302312 and noted by the Schools Division Superintendent.**

1.12 A **Book of Accounts and Statement of Sales and Disbursements** 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 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 school level auditing committee or the COA representative based in the Division Office;

- 1.13 For purpose of transparency and accountability, the school head/principal shall organize a **school level auditing committee** to be headed by a **Mathematics department head/teacher**, and Home Economics department head/teacher and the president of the faculty club as members. The committee shall look into the Book of Accounts at least once a month. The audited statement shall be posted on the school's bulletin board;
- 1.14 Canteen funds shall be audited by the school level auditing committee on a quarterly basis and by the Division COA Resident Auditor or his/her authorized representative twice a year. **Audit findings shall be submitted to the Schools Division Superintendent through the school head/principal.** Audited financial statements shall be posted on bulletin boards for the information of everybody;
- 1.15 Food safety standards shall be strictly enforced and adhered to at all times i.e.; availability of potable drinking water and hand washing facilities; well-maintained, clean, well-ventilated and pest-free environment; availability of food covers and containers for safekeeping; and hygienic practices on food preparation, cooking display, serving and storage;
- 1.16 All paid canteen personnel, including practicum students, shall undergo training on proper and safe handling of food before they are allowed to work in the canteen;

(Note: **Training of practicum pupils/students shall be undertaken during EPP/TLE period. Their assignment in the school canteen shall be given considerable points in EPP/TLE subject).**)

- 1.17 No portion of the net income derived from canteen operations shall be set aside and in any manner, in favor of the Regional, Division or District Offices;
- 1.18 The school head/principal shall issue a written designation to a Home Economics teacher who shall be the **Canteen Teacher**. He/She is also designated to supervise canteen operations for a period **not exceeding three (3) hours per day** which is equivalent to **four (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 stripped/deprived of academic teaching load;

The Canteen Teacher shall be assisted by all Home Economics Teachers on rotation basis, the schedule of which shall be prepared by the school head/principal or his/her duly authorized representative.

- 1.19 In addition to the Canteen Teacher and other HE teachers, the school head/principal shall contract the services of additional qualified full-time canteen personnel, subject to the availability of funds;

(Note: **Wage of Canteen Personnel is taken from the Operating Expenses of the school canteen. Since he/she is being paid, he/she is directed to inhibit himself/herself from selling own/personal 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 derived from the operation of the canteen shall be utilized for, but not limited to the following:

➤ <b>Supplementary Feeding Program</b> for undernourished pupils/students-----	<b>35%</b>
➤ <b>School Clinic Fund</b> -----	<b>5%</b>
➤ <b>Faculty and Student Development Fund</b> -----	<b>15%</b>
➤ <b>H.E. Instructional Fund</b> -----	<b>10%</b>
➤ <b>School Operations Fund</b> -----	<b>25%</b>
➤ <b>Revolving Capital</b> -----	<b>10%</b>
<b>Total</b> -----	<b>100%</b>

(Note: Please utilize the pro-forma).

1.22 Earnings and cash received from canteen operations shall be deposited daily in the nearest government depository bank. In the absence of such government depository bank, deposits shall be made at any nearest reputable commercial bank. In no case shall the deposits be made in the personal account of any school official. A school managed canteen shall have a bank account "in trust for" the name of the school, whereby the school head/principal and the Canteen Teacher shall be the joint signatories;

1.23 Based on the expected income of the school canteen, the **school head/principal shall prepare an Annual Budget** to be submitted to and **approved by the Schools Division Superintendent or his/her representative** at the start of every school year;

(Note: The said Annual Budget will be submitted on or before July 31, 2017).

1.24 Disbursement of canteen funds shall be in accordance with the approved budget and existing accounting and auditing rules and regulations;

1.25 The following are **grounds for termination/closure** of operation of the school-canteen:

- a.) **Any deviation from the guidelines** particularly the operational practices that prove detrimental and prejudicial to the welfare of the pupils/students, teachers and the school in general that may be committed by the school or teachers' cooperative shall be ground for termination of the operation of the school canteen.
- b.) **Failure and/or neglect to submit financial report** within thirty (30) days after the end of each regular monthly operation or failure to submit the audited Annual Financial Report within sixty (60) days after the end of each Fiscal Year.
- c.) **Sub-leasing the whole or part of the school canteen premises** – All entities operating school canteens shall not sub-lease to any third party the whole or part of the school canteen premises. Neither shall private concessionaires be allowed to be involved in the operations of the school.

(Note: In view of the **feedbacks gathered** and in order to ensure the **health safety** of the school children, school administrators are enjoined **not to allow vendors to display within thirty (30) meters radius from the school premises or they must stay thirty (30) meters away from the school premises**).

1.26 Monitoring Teams in the Regional and Division offices shall be created to ensure adherence to standards on quality, handling, and serving of food, and canteen equipment/facilities in the school canteens and that food safety standards and hygienic practices are strictly observed and implemented. It shall also monitor adherence to the guidelines on the operation of school canteens which shall be integrated in its monitoring of health and nutrition program and projects at the division level.

(Note: **Class Advisers/Subject Teachers** are directed to supervise their pupils/students during recess time to ensure orderly and systematic buying and selling of goods in the school canteen. The principle of "Queue Up" must be followed).

2. Based on the above-cited provisions of the said Orders, the Schools Division Superintendent hereby constitutes the **Division Monitoring Team/Task Force on School Canteen**:

**Chairperson-- VIRGIE T. METAL**  
**Co-chairperson: GILLIAN JOY C. PAULATE, MD**

**Members:**  
**CATHERINE JOY B. QUIROG**  
**APRIL JANE L. DUADUA**  
**MARY ANN C. UMADHAY**  
**MOHANI A. PAGUITAL**  
**JESUS V. DE GRACIA**

3. For strict compliance.

Reference: DepEd Order No. 8, s. 2007; DepEd Order No. 13, s. 2017  
Allotment: 1-(D.O. 50, '97)

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

<b>ACCOUNTING</b>	<b>FOOD SERVICE</b>	<b>HEALTH AND NUTRITION</b>
<b>MANAGEMENT</b>	<b>POLICIES/GUIDELINES</b>	<b>SCHOOL CANTEEN</b>