



Republic of the Philippines
Department of Education
NATIONAL CAPITAL REGION
SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Office of the Schools Division
Superintendent

OCT 13 2022

DIVISION MEMORANDUM

No. 231, s. 2022

**REITERATING COMPLIANCE TO DEPED ORDER NO.13, s. 2017
AND DEPED ORDER NO. 8, s. 2007**

To: OIC – Assistant Schools Division Superintendent
Chief Education Supervisor, Curriculum Implementation Division
Chief Education Supervisor, School Governance and Operations Division
Education Program Supervisors, Public Schools District Supervisors
Public Secondary and Elementary School Heads / OICs
All Others Concerned

1. As we transition from non-face to face to full face to face classes in November 2022, as stipulated in DO 34, s. 2022 on school calendar and activities for School Year 2022-2023, we continue to prepare our school facilities including the different services particularly on the canteen operation.

2. To ensure effective canteen operation and management, be it school-managed or teachers' cooperative canteen, it is necessary to comply with DO 8, s. 2007 – Revised Implementing Guidelines on the Operation and Management of School Canteens in Public and Secondary Schools and DO 13, s. 2017- Policy and Guidelines on Healthy Food and Beverage Choices in Schools and DepEd offices to promote healthy eating habits among the youth by providing healthy, nutritious, and affordable menu choices.

3. Relative to this, school heads are instructed to oversee the effective operation and management of the canteen. This is also to underscore the accountability of the school principal and the school level audit team to ensure compliance in the provisions stipulated in the two DepEd Orders.

4. It is emphasized that the following shall be strictly implemented:

A. DO 13, s. 2017

1. Food products with nutrition facts shall be evaluated using the cut-off points for the three categories:

a. **Green** category includes foods and drinks that should always be available in the canteen that has wide range of nutrients and are generally low in saturated and trans fats, sugar and salt.

b. Yellow category includes foods and drinks that should be served carefully which contains some nutrients but also contain large amount of saturated or trans fats, sugar and salt.



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c. **Red** category includes foods and drinks not recommended in the canteen menu which contain high amounts of saturated fats or sugar and salt and should not be served in healthy school canteens.

2. Canteen cooked foods, common Filipino snack foods or those without nutrition facts are enumerated under paragraph I- List of Food and Drinks in Table 4, 5 and 6 of DO 13, s. 2017 under the three categories.

B.DO 8, s 2007

1. Reportorial Requirements

All entities operating and managing a school canteen, shall regularly prepare the reportorial requirements stipulated in DO 8, s. 2007 Category A-2 using pro-forma copies of the monthly statement of operations and financial statements to be submitted monthly with deadline date of every 15th of the following month at the Division Office.

2. Accounting of Funds

For transparency and accountability, the school level auditing committee organized by the school head shall look into the books of accounts, including financial reports **for accuracy and completeness** before submission at least once a month. Audited financial statements shall be **posted** on bulletin boards for the information of everybody.

3. Specific Guidelines

3.1 Earnings and cash received from the canteen operations shall be deposited daily/weekly in the nearest government depository bank. In the absence of such 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 and the canteen teacher shall be the **joint signatories**. Bankbook shall be updated every month and a photocopy shall be part of the financial report to be submitted including a bank reconciliation form customized for school canteen management.

3.2 Based on the expected income, the school head shall prepare an Annual Budget to be submitted and approved by the Schools Division Superintendent at the start of every school year. Disbursement of canteen fund shall be in accordance with the **approved budget** and existing accounting and auditing rules and regulations. Fund components such as Feeding, SOF, FSDF, HE, Clinic and Revolving Fund, coverage of expenditures shall be followed. The use and disbursement of canteen funds contrary to the provisions which includes devoting and **re-aligning** said funds to any other expenditures shall be ground for disallowance.

4. Disbursement of Funds

Expenditures for each component shall depend on the availability of funds to minimize over expenditures and eliminate budget deficits. Disbursement shall be accompanied by complete attachments as follows:

1. Transportation and toll fees/RFID- Division memorandum and Itinerary of travel

2. Labor for Minor repairs- Work Program and payroll
3. Social representation- Division memorandum, purpose of activity, date, no. of persons involved.

C. Acceptability of the Evidence of Receipt for Payment for Disbursements
(COA Circular 2004-006)

Paper-based evidence of receipt of payment may take any of the following forms: Official Receipts (OR); Reimbursement Expense Receipt (RER) for disbursement of less than P1,000.00; Acknowledgement Receipt (AR); Voucher receipt (VR) or Payroll signed by the payee; and Credit Card Payment Slip (CCPS). However, it is advisable to use official receipts and therefore purchases should be made at business establishments issuing official receipts.

Photocopied receipts shall not be accepted to eliminate double charging of expenses from other fund sources.

4. Immediate and wide dissemination of this Memorandum is desired.


CARLEEN S. SEDILLA CESO V
Schools Division Superintendent

Encl: As stated

Reference: DepEd Order 8, s. 2007

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

ACTIVITY

REPORTS

PROGRAMS

VAB – DM – Reiterating Compliance with DO 8, s.2007 and DO 13, s. 2017

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