



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

Office of the School Division  
Superintendent

NOV 08 2024

**MEMORANDUM**

No. 310, s. 2024

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

To: Assistant Schools Division Superintendent  
Chief Education Supervisor, Curriculum Implementation Division  
OIC-Chief Education Supervisor, School Governance and Operations Division  
Elementary and Secondary School Principals  
All Others Concerned

1. To reiterate the role of school canteens in the total development of the children and the promotion of the 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 should provide hands-on training for students on planning, purchasing, handling and storage preparation, serving and selling safe and nutritious meals.

**(Note: EPP pupils and TLE students shall be assigned to the canteen during recess time on a rotational basis. The schedule for this rotation 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 it is duly registered with the Cooperative Development Authority.**

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1.5 Color coding in selling the food items shall strictly be implemented/ followed as provided in D.O 13, s. 2027.

**(GREEN Category: Always or every day; YELLOW Category: Twice a week and RED Category: PROHIBITED)**

1.6 Provisions for color coding should be printed in tarpaulin (4x2) and should be **posted inside the school canteen.**

1.7 **Sub-leasing** the whole part or part of the school canteen premises or sub-contracting the operation of the school canteen to **CONCESSIONAIRES** is **prohibited.**

1.8 **Vendors should 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.**

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

- Sanitation clearance/permit from the local Health Department.
- Health Permit of canteen personnel/staff from the city/municipal health and
- Clearance/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) always. They should also **wear their identification cards with photos** 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 financial report must be submitted on the 10th of every month to the Division Office, addressed to the Schools Division Superintendent, with attention to LEONAI DA L. GUTIERREZ, EPS-EPP/TLE**

- utilize the pro-forma copies of the monthly statement of operations**
- signed by the School Auditing Team**

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 supporting sales, purchases and disbursements made. The book of accounts should be kept up-to-date and made available for examination and inspection at any

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appropriation 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 Home Economics department head/teacher, C 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.

**SCHOOL AUDITING TEAM**

Team Leader	Mathematics Department Head/Coordinator
Member	TLE Department Head/ Coordinator
	Faculty President

**(Note: The school auditing team members are also the signatory of the report to be submitted to the Division Office.)**

- 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 representatives twice a year. Audit findings shall be submitted to the school's Division Superintendent through the school head/principal. Audited financial Statement shall be posted on bulletin boards for the information of everybody.
- 1.15 Food safety standards should be strictly enforced and adhered to (**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 practicum for learners will be conducted during their EPP/TLE class periods. Their assignments and participation in the school canteen will be given considerable points in EPP/TLE subject.**
- **Stated in the specific guidelines for laboratory canteen paragraph 8.1 Every secondary school, regardless of its enrollment size, should have a laboratory canteen where students should be trained in food planning, preparation, retail trade, selling and safety as part of their Home Economics classes. It shall be supervised by the designated HE canteen Teacher.**
- **Paragraph 8.2 states that the designated Home Economics Canteen Teacher shall prepare the schedule of service of the practicum students. Such schedules shall be approved by Home TLE Department Head/ Coordinator or the School Principal.**

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- **Paragraph 8.4, The schedule of the practicum students shall be posted on the bulletin board within the school canteen premises. No students shall serve in the canteen beyond his/her practicum schedule.**
- 1.17 **No portion of the net income derived from canteen operations shall be set aside** and, in any manner, in favor of Regional, Division, and District Offices.  
**(Note: Please be reminded that there is no such thing as a sinking fund, or any amount of money set aside to pay off debt in the future indicated in the revised implementing guidelines on the operation and management of school managed canteens.)**
- 1.18 **The school head/ principal shall issue a written designation to Home Economics Teacher who shall be the canteen teacher.** He/she is also designated to supervise canteen operations for a period of not exceeding three (3) hours per day, which is equivalent to four (4) EPP/TLE teaching periods. The rest of the required number of hours in a day's load shall be spent on actual teaching.

**Note:**

**Designating a Home Economics teacher as a canteen teacher is considered a teaching-related task, as it focuses on using the canteen as a practical learning space.**

**However, if the assignment involves operational duties—such as managing the canteen's finances, inventory, and staff—it is considered an administrative or ancillary task. According to DepEd Order No. 2, s. 2024, teachers should not be assigned these responsibilities.**

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 duly authorized representatives.

**(Note: Principals will create a rotation schedule for all teachers in Home Economics and post it on the bulletin board in the canteen)**

- 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: The wage of canteen personnel is covered by the school canteen's operating expenses. As they are compensated, they are prohibited from selling personal food items in the canteen.)**
- 1.20 The canteen Teacher shall be responsible for the preparation and submission of reports, and the book of accounts and statements of sales and disbursements required.

**(Note: To implement DepEd Order No. 2, s. 2024, titled "Immediate Removal of Administrative Duties from Public School Teachers," the preparation and submission of financial statements, along with the maintenance of the book of accounts for school-managed canteens, are designated to non-teaching personnel)**

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- 1.21 The net income derived from the operation of the canteen shall be utilized for but not limited to the following:

Supplementary Feeding Program for undernourished learners	35%
School Clinic fund	5%
Faculty and Student Development Fund	15%
H.E Instructional Fund	10%
School Operations Fund	25%
Revolving Fund	10%

**Note: Based on the standard chart of accounts, the definitions of the following account title used in preparing the Statement of Financial Condition are as follows:**

**REVOLVING FUND-** The amount set aside to cover disbursements for recurring transactions. This may include emergency purchases, deposit withdrawals, etc. involving reasonable amount approved by the Schools Division Superintendent with attention to the EPP/TLE Supervisor and Chairperson of the Division Monitoring Team/Task Force. Transactions covered by this fund is subject to immediate liquidation in accordance with the policy.

- 1.22 Earnings and cash received from canteen operations shall be deposited daily in the nearest government depository bank. In the absence of such a 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.**

**(Note: If daily deposits are not possible, deposit the accumulated sales every other day, ensuring they are reflected in the bank's statement of daily deposits.)**

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

**(Note: This annual budget work program should be submitted on or before November 28, 2024)**

- 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 the 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 learners, 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.

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- b. **Failure and/or neglect to submit financial report** within thirty (30) days after the end of each regular monthly operation of 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 part or part of the school canteen premises. Neither shall private concessionaires be allowed to be involved in the operations of the school.

1.26 Monitoring Teams in the Regional and Division offices should be created to ensure adherence to standards on quality, handling, and serving 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 the school canteens which shall be integrated in its monitoring of the health and nutrition program and projects at the division level.

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	LEONAIIDA L. GUTIERREZ EPP/TLE Education Program Supervisor
Co-Chairperson	Public Schools District Supervisor
Members	KAREN MEDINA Accountant III
	MARIA CRISTINA F. MALACAD Cash Unit Head
	AMOR M. CASCALLA, RN Food Safety Compliance Officer

3. For strict compliance

**VIOLETA M. GONZALES**

Assistant Schools Division Superintendent  
 Officer In-Charge  
 Office of the Schools Division Superintendent

Encl: As stated Reference:  
 DepEd order 8 s. 2007  
 Deped Order 13 s. 2017

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

ACCOUNTING  
 MANAGEMENT

FOOD SERVICE  
 POLICIES/GUIDELINES

HEALTH AND NUTRITION  
 SCHOOL CANTEEN

LLG/ Revisiting & Reiterating Deped Order No. 8, S. 2007 and DepEd Order No. 13, s. 2017  
 November 7, 2024

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