



Republic of the Philippines
Department of Education
REGION III
Schools Division of Bulacan

April 11, 2023

DIVISION MEMORANDUM

No. 153 s. 2023

REITERATING STRICT COMPLIANCE TO DEPED ORDERS ON THE OPERATION AND MANAGEMENT OF SCHOOL CANTEENS AND ON HEALTHY FOOD AND BEVERAGE CHOICES IN SCHOOLS AND IN DEPED OFFICES

To: Assistant Schools Division Superintendents
Division Chiefs
Education Program Supervisors
Public Schools District Supervisors
Public Elementary and Secondary School Heads
All Others Concerned

1. This Office enjoin all schools to strictly observe compliance to DepEd Order No. 8, s. 2007 on the Revised Implementing Guidelines on the Operation and Management of School Canteens in all Elementary and Secondary Schools, and Deped Order no. 13, s. 2017 on the Policy and Guidelines on Healthy Food and Beverage Choices in Schools and in Deped Offices.
2. It is also reminded that canteens are operated as part of the basic school services to learners. This is to realize the set purposes in the operation and management of school canteens such as:
 - a. The school canteen shall help eliminate malnutrition among pupils/students.
 - b. The school canteen shall serve as a venue for the development of desirable eating habits of pupils/students.
 - c. The school canteen shall serve as a laboratory for Home Economics, retail trade and in the incidental teaching of health and nutrition.
 - d. The school canteen guidelines shall serve as a mechanism to support the Department's response to the mandate of Article 2 of Republic Act No. 6938 to create an atmosphere that is conducive to the growth and development of cooperatives.
 - e. Service shall 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.

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- f. 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.
3. The following procedural guidelines of these policies are hereby given emphasis:
- a. Clearances/permit shall be permanently displayed in a conspicuous place in the school canteen. They shall remain valid for the duration of the school year.
 - b. All canteen personnel/staff are required to wear clean and proper attire at all times.
 - c. School canteen shall prepare reportorial requirements to be submitted to DepEd and/or CDA, whichever is applicable.
 - d. The school-managed canteen shall prepare its financial statements and shall be posted on the school's bulletin board.
 - e. The book of accounts should 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 SDO.
 - f. For the purpose of transparency and accountability, the school head shall organize a school auditing committee headed by the Mathematics department head/teacher, Home Economics department head/teacher, and president of the faculty club as members. The committee shall look into the books of accounts at least once a month. The audited statement shall be posted on the school's bulletin board.
 - g. Canteen funds shall be audited by the school level auditing committee on a quarterly basis and by the SDO COA resident auditor or his/her authorized representative twice a year. Audit findings shall be submitted to the Schools Division Superintendent.
 - h. Food safety standards shall be strictly enforced and adhered at all times by complying with the following:
 - 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;



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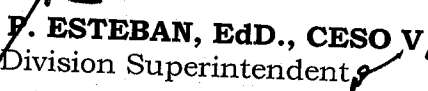
- Hygienic practices on food preparation, cooking display, serving and storage;
 - Food products with nutrition facts shall be evaluated using the cut-off points for three categories – GREEN category should always be available in the canteen, YELLOW category may be served once or twice a week, and RED category should not be served in school canteens.
- i. Net income derived from the operation of the canteen shall be utilized for, but not limited to the following:
- | | | |
|--------------------------------|---|------|
| • Supplemental feeding program | - | 35% |
| • School clinic Fund | - | 5% |
| • Faculty and Development Fund | - | 15% |
| • HE instructional Fund | - | 10% |
| • School operations Fund | - | 25% |
| • Revolving Capital | - | 10% |
| Total | - | 100% |
- j. 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.
- k. Sub-leasing the whole or part of the school canteen premises is strictly prohibited. Neither should private concessionaires be allowed to be involved in the operations of the school canteen.
4. To ensure compliance and oversee the implementation of the above policies, technical Working Groups (TWG) are created for this purpose. Enclosure No. 1 is the list of the members of the TWGs.
5. Attached are the said DepEd Orders for reference.
6. Accountability of the school heads and efficient management is expected. Likewise, transparency in all aspects of these policies such as but not limited to financial matters should be strictly observed.
7. Violation of any provision of these Orders shall entail administrative liability and shall be dealt accordingly.





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8. It is desired that this Memorandum be given widest dissemination and compliance of all concerned is enjoined.


NORMA F. ESTEBAN, EdD., CESO V
Schools Division Superintendent



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Enclosure No. 1 to Division Memorandum No. 153, s. 2023

Members of the Technical Working Groups

EDDISs	1,2 and 5	3,4 and 6
Chair	Zurex T. Bacay, PhD.	Cecilia E. Valderama, PhD.
Co-Chair	Gregorio C. Quinto, Jr EdD.	Cecilia S. Custodio, PhD.
Members	Marinella Pengson, EdD. All EPSs "alaga" supervisors All PSDSs in charge of the district Medical Officer Nurses in charge of the district Division Accountant Ma. Lourdes J. Patag, SEPS	Joel Vasallo, PhD. All EPSs "alaga" supervisors All PSDSs in charge of the district Medical Officer Nurses in charge of the district Division Budget Officer Cecille Cruz, EPS II



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