



Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OFFICE OF PAMPANGA

August 31, 2023

DIVISION MEMORANDUM
NO. 450, S. 2023

COMPLIANCE WITH DEPED ORDER NO. 8, S. 2007

To: Education Program Supervisors
Public Schools District Supervisors
Heads of Public Elementary and Secondary Schools
All Others Concerned

1. Due to increasing complains, queries and deficiencies noted on the operation and management of school canteen this office reiterates to the field **strict compliance with DepEd Order No. 8, s. 2007. To wit:**

1.1 School Canteen is one of the ancillary services in the school system. DepEd Order No. 8, s. 2007 was issued in order to rationalize the operation and management of school canteens in the public school system and to ensure that:

- The school canteen shall serve as a venue for the development of desirable eating habits of pupils/student.
- The school canteen shall serve as a laboratory for Home Economics retail trade and 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 sale and nutritious meals.
- The school canteen shall serve as 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.
- Service should be the main considerations for operating school canteen. Profit shall only be secondary since the clientele are pupils/students who are dependent only of their meager allowance from their parents.
- Reporting and accounting of proceeds from the operation of a school canteen shall be made by the parties concerned to emphasize transparency and accountability.

1.2 School canteen shall be of two types:

- School Managed Canteen
- Teachers' Cooperative-Managed Canteen



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1.3 DepEd Order prescribes the following rules and regulations:

- a. Only nutrient-rich foods such as root crops, noodles, rice and corn product in native preparations fruits and vegetables in season, and fortified food products labeled rich in protein, energy vitamins and mineral shall be sold in the school canteen. Beverages shall include milk shakes and juices prepared from fruits and vegetables in season. **The sale of carbonated drinks, sugar based synthetic or artificially flavored juices, junk foods and any food products that may be detrimental to the child's health is prohibited.** Iodized salt shall be used in controlled quantity in preparation of cooked foods to ensure that the iodine requirements of the clientele be met and to eliminate iodine deficiency disorders. The use of monosodium glutamate (vetsin) shall be regulated.
- b. A reasonable mark-up price for all merchandise in the canteen shall be allowed, provided that the selling retail price does not exceed the prevailing prices in the locality.
- c. **Sub-Leasing the whole part of the school canteen premises or sub-contracting the operation of the school canteen to concessionaries is prohibited.**
- d. Vendors shall not be allowed to bring in food items inside the school canteen/premises. **Teachers and school 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 and/or the teachers' cooperative.
- e. **Sanitation Clearance and Health Permit of canteen personnel shall be secured from the local Health Department or from the City Municipal Health Office.** Such clearance and permits must be permanently displayed in conspicuous place inside the school canteen. In the case of Teachers' Cooperative-Managed Canteens, the DepEd Order requires full compliance by the applicant-cooperatives to the following requirements before the School Principal can issue the Authority to Operate and Manage the School Canteen.
- f. The net income derived from the operation of the school-managed canteen shall be utilized for:

Supplementary feeding program for severely wasted/wasted pupils/students	35%
School Clinic Fund	5%
Faculty and Students Development Fund	15%
H.E. Instructional Fund	10%
School Operation Fund	25%
Revolving Fund	10%
Total	100%


- g. **NO portion of the net income shall be set aside or allocated in favor of the school head /principal.**



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- h. **The Home Economics (H.E) Teacher shall be designated as Canteen Teacher/Manager** whose principal task are to supervise canteen operations, to maintain books of accounts, to prepare statement of sales and disbursement, and to submit required financial reports to the Division Office.
 - i. 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 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, wherein the School Principal and the canteen Teacher/Manager shall be the joint signatories;
 - j. Based on the expected income of the school canteen, the School 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;
 - k. The school Principal shall organize a school level audit committee to be headed by the Mathematics Department head/teacher, with Home Economics Department Head/Teacher and the President of the faculty club, as members;
 - l. **The books of accounts shall be kept up-to-date and made available for examination and inspection** by the school level audit committee and 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.
 - m. **Disbursement of canteen funds shall be in accordance with the approved budget and existing accounting and auditing rules and regulations.**
2. In addition , the pertinent provision of Section 101 of Presidential Decree No. 1445 shall be taken into consideration, to wit:
 - a. **Every officer of any government agency and whose duties permit or require the possession of government funds or property shall be accountable therefore and the safekeeping thereof in conformity with law.**
 - b. **Every accountable officer shall be properly bonded in accordance with law.**
 3. It is reiterated therefore that the sanctions stated under 10.3 of DepEd Order No.8, s. 2007 on any violation of the guidelines shall be imposed accordingly.
 4. The canteen operation will be included in the areas to be observed during the monitoring of schools.
 5. Immediate dissemination of and strict compliance to this memorandum is directed.


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