



Republic of the Philippines  
**Department of Education**  
REGION I  
SCHOOLS DIVISION OFFICE DAGUPAN CITY



OFFICE OF THE SCHOOLS DIVISION SUPERINTENDENT

**DIVISION MEMORANDUM**  
No. 221, 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 OFFICES**

To: Assistant Schools Division Superintendent  
Functional Division Chiefs  
Education Program Supervisors  
Public Schools District Supervisors  
School Heads (public/private schools)  
All Others Concerned

1. This office enjoins all schools (public/private) to **STRICTLY** observe compliance to DepEd Order no. 08, s. 2007, titled "**Revised Implementing Guidelines on the Operation and Management of School Canteens in all Elementary and Secondary Schools**", and DepEd Order No. 13, s. 2017, titled "**Policy and Guidelines on Healthy Foods and Beverage Choices in Schools and in Offices.**"

2. It is reminded that school canteens are operated as part of the basic school services to learners. This is to realize the purposes set forth in the operation and management of school canteens such as:

a. The school canteens shall help eliminate malnutrition among learners.

b. The school canteens shall serve as a venue for the developments of desirable eating habits of learners.

c. The school canteens 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 learners who are dependent only on the 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/permits 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 have Health Certificates, wear clean and proper attire at all times.

c. School canteens 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, SGOD team 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/Home Economics teacher (elem.)/head teacher (sec.), and president of faculty club. 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 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 SDS.

h. Food safety standards shall be strictly enforced and adhered at all times by complying with the following guidelines:

- Availability of potable drinking water and hand washing facilities;
- Well-maintained, clean, well-ventilated and pest-free canteen/environment;
- Availability of food covers and containers for food safekeeping;
- 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



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served once or twice a week, and **RED category should not be served in school canteens.**

- A chart/list of the RED category foods shall be displayed in the canteen, as this will remind everybody that it should not be sold in the canteens.
- i. Net income derived from the operation of the school canteens shall be utilized for, but not limited to the following:
  - Supplemental Feeding program - 35%
  - School Clinic Fund - 5%
  - Faculty and Learners 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 in the nearest government depository/commercial bank. In no case shall the deposits be made in the personal account of any school official.
- k. **Sub-leasing the whole or part of the school canteen premises is strictly prohibited.**

4. To ensure compliance and oversee the implementation of the above policies, the Monitoring and Enforcement Technical Working Group (TWG) is created for this purpose, as follows:

- Dr. Theresa Parayno, MO IV
- Dr. Jennylyne Trigue, Dentist II  
or Dr. Giovanni Arafiles, Dentist II
- Dr. Vladimir Parayno, SEPS
- Ms. Elvira Nicolas, PDO II, DRRM Focal Person
- Ms. Noreen Vidal, Nurse II/Nutrition Coordinator
- Mr. Christian Espiritu, Nurse II

5. Accountability of 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.

6. Schools are given two (2) months (June-July) to remove all items under RED category, replace/remove all equipment/facilities or materials with logo or brand name of food items classified as UNHEALTHY foods and beverages,



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and those findings/comments and observations during the Carpet Supervision shall be considered.

7. Any violation of these Orders shall entail administrative liability and shall be dealt accordingly.

8. Copies of the said DepEd Orders No. 08, s. 2007 and No.13, s. 2017 can be accessed from the DepEd website, [www.deped.gov.ph](http://www.deped.gov.ph).

9. A Proposed/Draft City Ordinance is submitted to the Sangguniang Panlungsod for the enactment of a counterpart law prohibiting sale of unhealthy foods and beverages within 100 meters radius outside of all schools.

10. Immediate dissemination of and strict compliance with this memorandum is desired.

  
**ROWENA C. BANZON, CESO V**  
Schools Division Superintendent 



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