



05 January 2016

**DIVISION MEMORANDUM**

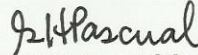
No. 02, s. 2016



To: OIC ASDS  
CID & SGOD Chiefs  
Public Schools District Supervisors  
Education Program Supervisors  
Elementary & Secondary School Heads  
Unit Heads  
All Others Concerned

**MONITORING OF SCHOOL CANTEENS IN PUBLIC SCHOOLS**

1. Per DepEd Order no. 8, s. 2007 on the **Revised Implementing Guidelines on the Operation and Management of School Canteens in Public Elementary and Secondary Schools**, this Office hereby organizes the school canteen monitoring team composed of the following:
  - All Public Schools District Supervisors
  - Bernadette B. Rosaroso - SGOD EPS – I
  - Ethel Querido - Nurse-in-charge
  - Ruby Cagadas - TLE EPS – I
2. The monitoring team shall ensure that:
  - a. The school canteen helps eliminate malnutrition among pupils/students.
  - b. The school canteen serves as a venue for the development of desirable eating habits of pupils/students.
  - c. The school canteen serves as a laboratory for Home Economics, retail trade, and in the incidental teaching of health and nutrition.
  - d. The school canteen guidelines 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 is the main consideration for operating a school canteen; profit is only secondary.
  - f. Reporting and accounting of the proceeds from the operation of a school canteen is made by the parties concerned to emphasize transparency and accountability.
3. Attached is a copy of the instrument to be used by the monitoring team for the guidance of all concerned.
4. For immediate and wide dissemination.

  
GERMELINA H. PASCUAL, CESO V  
Schools Division Superintendent



**MONITORING INSTRUMENT FOR SCHOOL CANTEENS**

School: \_\_\_\_\_ Pupil/Student population: \_\_\_\_\_  
 Canteen Manager: \_\_\_\_\_ Position: \_\_\_\_\_  
 Type of Canteen: \_\_\_\_\_

DETAILS	COMPLIED	NOT COMPLIED
<b>ADHERENCE TO STANDARDS</b>		
Only nutrient-rich foods are served		
No softdrinks		
No junk foods		
Iodized salt is used		
Selling retail price is less than prevailing prices in the locality		
No sub-leasing		
No vendors bring in food items		
Availability of potable drinking water		
Availability of hand-washing facilities		
Well-maintained, clean, well-ventilated and pest-free environment		
Availability of food covers and containers for safekeeping		
Hygienic practices on food preparation, cooking display, serving, and storage		
Canteen personnel undergo training on proper and safe food handling		
No portion of the net income is set aside for District, Division, or Regional Offices		
<b>PERMITS/CLEARANCES</b>		
Sanitation clearance/permit from the City Health Office		
Health permit of canteen personnel		
Authority to operate from School Head (for Teachers' coops only)		
Clearances displayed in conspicuous places		
Canteen staff wear proper attire		
<b>REPORTORIAL REQUIREMENTS:</b>		
<b><i>CATEGORY A-1 (Due to the SDO every May 15, Aug 15, Nov 15, Feb 15)</i></b>		
Statement of Financial Condition		
Statement of Operations		
Statement of Cash Flows		
Notes to Interim Financial Statement & Other Disclosures		
Summary of Cost of Sales		
<b><i>CATEGORY A-2 (Due for posting in any conspicuous place within the school premises every 10<sup>th</sup> of the following month)</i></b>		
Bank Reconciliation		
Schedule of Cost of Sales		



Republic of the Philippines  
**DEPARTMENT OF EDUCATION**  
 Region III  
**DIVISION OF CITY SCHOOLS**  
 City of San Jose del Monte



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Schedule of Operating Expenses		
Schedule of Utilization of School Share Program Received from the Coop		
Schedule of Utilization of Gross Income Generated from the Canteen Laboratory		
Statement of Receipts and Disbursements		
Statement of Reports on Cooperatives' School Program Support		
Schedule of Capitalization on the Operation of School Canteen		
<b>CATEGORY B (For teachers'coop only; due to the SDO, copy furnished the school head, annually or as required by the Cooperative Development Authority)</b>		
Audited Financial Statements (due every May 15)		
Financial Performance Standards (due every May 15)		
Annual Report to CDA (60 days after end of fiscal year)		
List of Directors and Officers (30 days after the GA; and 15 days following assumption to office)		
Report on Crimes and Losses (on the 5 <sup>th</sup> business day after knowledge of crime/incident)		
<b>ACCOUNTING OF FUNDS</b>		
Book of accounts and statement of sales and disbursements are maintained		
A school level auditing committee is organized (Head: Math teacher/dept. head; Members: HE teacher/dept head and Faculty Club president)		
Quarterly audits by the school level auditing committee are conspicuously posted		
<b>FOR SCHOOL-MANAGED CANTEENS</b>		
Written designation issued to the Canteen teacher by the school head		
The net income derived is utilized according to the DepEd Order		
Canteen earnings are deposited in the nearest bank "in trust for" the name of the school with the school head and Canteen teacher as joint signatories		
Annual Budget prepared by the school head and approved by the SDS or her representative		
Teachers/canteen personnel secure clearance before resignation/retirement		
Net income is utilized for the following: 35% Feeding program 5% School clinic fund 15% Faculty and student development fund 10% HE instructional fund 25% School operations fund 10% Revolving capital 100% TOTAL		



<b>FOR TEACHERS' COOPERATIVES</b>		
Duly registered with CDA with membership composing incumbent teaching & non-teaching school staff		
One of the purposes as reflected in its Articles of Incorporation is the operation and management of a school canteen		
In existence for at least two (2) years		
Necessary equipment, facilities, furniture and other supplies for canteen operations are available		
Complete and continuous training for canteen personnel/staff on handling food and food safety		
Has qualified full-time manager and staff who are not holding civil service positions		
Membership is composed of more than fifty percent (50%) of incumbent teachers/non-teaching staff		
School head issued "Authority to Operate and Manage the School Canteen"		
Memorandum of Agreement for a term of three (3) years between the Chairperson of the Cooperative and the school head		
Sharing of 80% for the teachers' cooperative and 20% for the school		
School share is utilized for the following: 35% Feeding program 5% School clinic fund 15% Faculty and student development fund 10% HE instructional fund 35% School operations fund 100% TOTAL		
<b>FOR LABORATORY CANTEENS (<i>required of secondary schools only</i>)</b>		
Student training on food planning, preparation, retail trade, selling and safety		
Supervised by a designated HE teacher		
Schedule of service of practicum students posted on a bulletin board within the school canteen premises		
Income from laboratory canteen is utilized for the following: 40% Feeding program 30% Student development fund (lab subsidy, skills training, contests) 30% HE development fund 100% TOTAL		