

Republic of the Philippines  
**Department of Education**  
REGION IV-A CALABARZON

10 November 2023

**Regional Memorandum**

No. 686 s. 2023

**ITERATION ON THE SPECIFIC GUIDELINES FOR SCHOOL-MANAGED CANTEENS**

To **Schools Division Superintendents**

1. In reference to DepEd Order No. 8, s.2007<sup>1</sup>, this office, through the Education Support Services Division, mandates all schools to comply with the specific guidelines for school management canteen.
2. The specific guidelines for school management canteen as docketed are as follows:
  - a. The school head/principal shall issue a written designation to a Home Economics teacher who shall be the Canteen Teacher. He/She is tasked to supervise canteen operations for a period not exceeding three (3) hours per day which is equivalent to four (4) EPP teaching periods. The rest of the required number of hours in a day's load shall be spent on actual teaching. In no case shall he/she be totally stripped/deprived of academic teaching load. The Canteen Teacher shall be assisted by all Home Economics Teachers on a rotation basis, the schedule of which shall be prepared by the school head/principal or his/her authorized representative.
  - b. 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 availability of funds.
  - c. Indigent pupils/students who wish to work in the canteen shall be duly and reasonably compensated. Their employment shall only be done with the written consent of their parents. They shall only be allowed to work in the canteen outside their regular class schedule.
  - d. The Canteen Teacher shall be responsible for the preparation and submission of reports, and the books of accounts and statement of

<sup>1</sup> Revised Implementing Guidelines on the Operation and Management of School Canteens in Public Elementary and Secondary Schools



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sales and disbursements required and enumerated in Procedural Guidelines.

- e. 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.
- f. Based on the expected income of the school canteen, the school head/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.
- g. Disbursement of canteen funds shall be in accordance with the approved budget and existing accounting and auditing rules and regulations.
- h. Teachers and canteen personnel shall be required to secure clearance from money and property accountabilities in relation to their involvement in the operation and management of the school canteen before they are allowed to retire and/or resign from government service, or transfer to other posts for purposes of re-assignment or promotion to a higher position.
- i. 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 pupils/students	35%
School clinic fund	5%
Faculty and student development fund	15%
H.E. instructional fund	10%
School operations fund	25%
Revolving capital	10%
<b>TOTAL</b>	<b>100%</b>

- 3. For further details, kindly contact Chief Michael Girard R. Alba at 09178882731 or through email at michael.alba@deped.gov.ph.
- 4. Immediate dissemination and strict compliance with his Memorandum are highly desired.

  
**ATTY. ALBERTO T. ESCOBARTE, CESO II**  
 Regional Director