



SEP 25 2007

DepED MEMORANDUM

No. 385, s. 2007

ORIENTATION SEMINAR ON DEPED ORDER NO. 8, S. 2007

(Revised Implementing Guidelines on the Operation and Management of School Canteens in Public Elementary and Secondary Schools)

To: Undersecretaries
Assistant Secretaries
Bureau Directors
Regional Directors
Schools Division/City Superintendents
Heads, Public and Private Elementary and Secondary Schools
All Others Concerned

1. The Department of Education, through the Employees Welfare and Benefits Division (EWBD) will conduct an Orientation Seminar on DepED Order No. 8, s. 2007, entitled Revised Implementing Guidelines on the Operation and Management of School Canteens in Public Elementary and Secondary Schools.

2. The orientation seminar aims to disseminate information on DepED Order No. 8, s. 2007 which will include the true intent and spirit behind the provisions of the guidelines. Specifically, it aims to:

- a. develop a clear understanding of the revised implementing guidelines on the management and operation of school canteens;
- b. illustrate the organizational and functional relationship of the teachers' cooperative and the school administration insofar as the operation and management of school canteens is concerned;
- c. explain the role of the division and regional offices in the management and operation of school canteens;
- d. develop and improve the skill in preparing and understanding the different financial statements and schedules required in the management and operation of school canteens as provided in the DepED Order;
- e. explain and describe standard and sound financial management practices;
- f. provide a clear understanding of accounting practices and setting up of books of accounts;

- g. develop means of enhancing transparency in the operation and management of the school canteens;
- h. explain the importance of internal control system and control measures in the management and operation of school canteens;
- i. develop an appreciation of the advantages in networking the operations of school canteens; and
- j. build harmonious relationship and forge partnership between the teachers' cooperatives and the school administration.

3. The orientation seminar will be conducted in regional clusters in the following venues:

	Regions Involved	Venue
Cluster I	NCR and III	Subic, Olongapo City
Cluster II	I, II and CAR	Baguio City
Cluster III	IV-A, IV-B and V	Cavite City
Cluster IV		Cebu City
Batch I	VI and VIII	
Batch 2	VII, IX and XI	
Cluster V	X, XII and CARAGA	Cagayan de Oro City

4. Cluster I (Region III and NCR) will be conducted on November 5-6, 2007 while the schedules of the remaining clusters will be announced later including the specific venues.

5. To ensure the widest dissemination of the revised implementing guidelines, participants to the orientation seminar shall be the following:

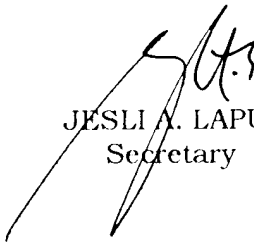
- Schools Division/City Superintendents;
- Representatives of the elementary school principals (1 from each division)
- Representatives of the secondary school principals (1 from each division)
- Representatives of the elementary schools teachers' cooperatives (1 from each division);
- Representatives of the secondary schools teachers' cooperatives (1 from each division);
- One representative from each division office, i.e. division cooperative coordinator; and
- One (1) representative from each regional office, i.e. regional cooperative coordinator.

6. Expenses for the board and lodging of resource speakers, participants and staff, transportation of resource speakers, facilitators and secretariat staff, extra duty allowance, supplies and other related training expenses shall be drawn from the fund allocation for the formation of teachers cooperatives included in the DepED budget for FY 2006 under Item No. A.II.i.4 (continuing appropriation) and for FY 2007 (current appropriation) under Item No. A.II.i.4. Travel expenses of participants shall be charged to local funds subject to the usual accounting and auditing rules and regulations.

7. Enclosed is the schedule of activities for the seminar.

8. The names of the participants must be submitted to the Employees Welfare and Benefits Division, DepED Central Office, Meralco Avenue, Pasig City, telefax (02) 633-7229 not later than October 24, 2007.

9. Immediate dissemination of this Memorandum to all concerned is desired.



JESLI A. LAPUS
Secretary

Encl.: As stated

Reference: DepED Order: (No. 8, s. 2007)

Allotment: 1—(D.O. 50-97)

To be indicated in the Perpetual Index
under the following subjects:

COOPERATIVE EDUCATION
SCHOOLS
SEMINARS

Sally - orientation seminar on D.O. 8, s. 2007
September 10, 2007

**ORIENTATION SEMINAR ON DepED ORDER NO. 8, S. 2007
(DepED NCR and Region III)
November 5-6, 2007 SBMA, Olongapo City**

... PROGRAM OF ACTIVITIES

Day / Time	Activity / Topic for Discussion	Brief Description	In-Charge
Day 0 - November 4			
4:00 - 5:30	Arrival / Registration		
6:00 - 6:30	Briefing and Orientation		EWBD
7:00	Dinner		
Day 1 - November 5			
7:00 - 8:00	Breakfast		
8:30 - 9:30	Opening Program		
9:30 - 10:00	Break		EWBD
10:00 - 12:00	Revised Implementing Guidelines (Salient Features)	<ul style="list-style-type: none"> > Definition of Terms > Types of Canteens > Reportorial Requirements > Criteria for Qualification > Preparation and Approval of MOA > Canteen Operations > Grounds for Termination > Canteen Operations > Grounds for Termination 	TWG (Rudy Santos)
12:00 - 1:30	Lunch Break		
1:30 - 3:30	General Management	<ul style="list-style-type: none"> > Identify the areas of responsibility of the teachers' cooperative and school administration in the operation and development of canteen services > Enable the participants to recognize, describe and resolve potential problem areas in the implementation of the revised implementing guidelines > Group Activity 	TWG (Eva Feria)
3:30 - 4:00	Break		
4:00 - 6:00	Basic Financial Management	<ul style="list-style-type: none"> > Explain the basic concepts of bookkeeping > Explain financial policies governing the operation of school canteens > Enable the participants to use 	PFTEC (Julius Ortiz)

Day / Time	Activity / Topic for Discussion	Brief Description	In-Charge
7:30	Dinner	the budget as a key tool of management and planning > Appreciate and apply basic financial investment strategies > Use standard key ratios in the assessment of the canteen's financial performance > Workshop	
Day 2 - November 6			
7:00 - 8:00	Breakfast		
8:30 - 9:00	Management Team Report	> Synthesis of activities/topics discussed on Day 1	
9:00 - 12:00	Standard Accounting and Internal Control System for Teachers' Cooperatives	> Explain the standard chart of accounts for teachers' cooperatives with canteen/catering services > Provide a basic understanding of how to prepare and read financial statements and schedules of teachers' cooperatives with canteen/catering services > Workshop on modified financial statement and allocation of surplus and school share	CDA
12:00 - 1:30	Lunch Break		
1:30 - 4:30	Control and Audit	> Describe and give examples of the role and responsibilities of the audit committee and the monitoring team > Explain the basic procedures of auditing a cooperative > Workshop in monitoring and auditing canteen service	CDA
5:00 - 6:00	Closing Program		
7:00	Dinner		
Day 3 - November 7			
7:00 - 8:00	Breakfast		
8:00	Departure		