



REPUBLIKA NG PILIPINAS  
REPUBLIC OF THE PHILIPPINES  
KAGAWARAN NG EDUKASYON, KULTURA AT ISPORTS  
DEPARTMENT OF EDUCATION, CULTURE AND SPORTS

DECS Complex, Mezaña Avenue  
Pasig City, Philippines



Sama-Sama  
sa DECS

Tanggapan ng Kalihim  
Office of the Secretary

July 5, 1999

DECS ORDER  
No. 72, s. 1999

AMENDMENTS TO DECS ORDER NO. 95, S. 1998  
(Revised Implementing Guidelines for the Turnover  
of School Canteens to Teachers Cooperatives)

To: Undersecretaries  
Assistant Secretaries  
Bureau Directors  
Regional Directors  
Directors of Centers/Services and Heads of Units  
Schools Superintendents  
Vocational Schools Superintendents/Administrators  
Chairpersons, Teachers' Cooperatives

1. Numeral No. III, No. 5 of DECS Order No. 95, s. 1998 otherwise known as the Revised Implementing Guidelines for the Turnover of School Canteens to Teachers Cooperatives is hereby amended to read as follows:

5. Snacks, lunch supplements and school lunch for sale should be limited to food ITEMS that can be easily prepared and will best supplement the children's home diet. The Management of the School Canteen is Encouraged to Serve only Food Items with Known Nutritional Value.

2. Numeral No. III, No. 8 of the same issuance is also amended to read as follows:

8. The sharing of the gross income derived from the operation of the canteen shall be on a 90/10 basis, ninety percent (90%) for the cooperative and ten percent (10%) as the share of the school. Provided, However, that the School Principal and the Cooperative may Agree on Other Percentage of Sharing Depending on the Peculiar Situation in the School. Fifty percent (50%) of the share of the school shall be used to finance the supplementary feeding program and the remaining amount shall be utilized for meeting the other expenses/needs of the school. Gross Income shall be Understood as the Difference Between the Gross Revenues or Total Receipts and the Cost of Goods Sold.

3. Numeral No. III, No. 10 is also amended to read as follows:

10. Operational practices that will be detrimental and prejudicial to the welfare of the students, teachers and to the school as a whole and any violation of the provisions of the Memorandum of Agreement and the operational management guidelines shall be grounds for the removal of the canteen operation to the school. Operational Practices Considered Detrimental and Prejudicial Include the Selling of Items at Exorbitant Mark-Ups. The Principal shall Monitor the Canteens for Compliance under this Number.

4. Numeral No. IV is hereby added to read as follows:

IV. Teachers Cooperatives that Wish to Remain as Suppliers to the School Canteens Instead of Taking Over the Operations of the Same Shall also Execute a Memorandum of Agreement with the School Principals, Provided that the Provisions of Numbers 1, 2, 4, 5, 6, 8, 10 and 11 of Numeral No. III shall also be Observed.

5. Item 2.6 of the Memorandum of Agreement or Annex "A" of the same issuance, is hereby amended to read as follows:

2.6 It shall limit snacks, lunch supplements and school lunch for sale to food ITEMS that can be easily prepared and will best supplement the children's home diet. The Management of the School Canteen is Encouraged to Serve Only Food Items with Known Nutritional Value.

6. Number 4 of the Memorandum of Agreement or Annex "A" of the same issuance, is hereby amended to read as follows:

4. Sharing of the Gross Income in the Operation of the School Canteen

The sharing of the gross income derived from the operation of the canteen shall be on a 90/10 basis, ninety percent (90%) for the cooperative and ten percent (10%) as the share of the school. Provided, However, that the School Principal and the Cooperative May Agree on Other Percentage of Sharing Depending on the Peculiar Situation in the School. Fifty percent (50%) of the share of the school shall be used to finance the supplementary feeding program and the remaining amount shall be utilized for meeting the other expenses/needs of the school. Gross Income Shall be Understood as the Difference Between the Gross Revenues or Total Receipts and the Cost of Goods Sold.

7. All Memoranda of Agreement that were executed before this issuance shall be amended accordingly.

8. Immediate implementation of this Order is enjoined.

*Andrew Gonzalez*  
ANDREW GONZALEZ, FSC  
Secretary

Reference: DECS Orders: No. 55 and (95, s. 1998)

Allotment: 1 (F.O. 50-97)

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

CHANGE  
COOPERATIVES  
RULES & REGULATIONS