



Republic of the Philippines
Department of Education

REGION I
SCHOOLS DIVISION OF THE CITY OF BATAC

DIVISION MEMORANDUM

No. **428** s. 2026

02 JUL 2026

**SCHOOL-BASED FEEDING PROGRAM (SBFP) FUNDS FOR SCHOOL
DOWNLOADING**

To: Assistant Schools Division Superintendent
Chief Education Supervisors
Unit & Section Heads
Public Elementary and Secondary School Heads
All Others Concerned

1. Relative to Sub-Allotment Release Order No. RO1-26-0575 dated April 20, 2026 amounting to PhP 5,507,041.80 which shall cover expenses for the conduct of School-Based Feeding Program, this office shall download Program Support Funds (PSF) for WaSH in Schools Program (WinS) and Gulayan sa Paaralan Program (GPP) fund allocation for the provision of hot meals to beneficiaries, hauling expenses and school operational expenses.
2. School heads concerned are advised to submit Purchase Request and Project Procurement Management Plan (PPMP) for the said fund not later than July 8, 2026. Market scoping and market survey must also be attached as basis for the PPMP.
3. The use of the said funds shall be consistent with the guidelines and provisions stated under Memorandum OM-OUGOPS- 2026-08-00776 titled *School-Based Feeding Program Breakdown of Allocation of Funds and Guidelines for the Utilization of the Program Support Funds for FY 2026*.
4. Attached are Enclosure 1- *SBFP Budget Allocation per School*, Regional Memorandum No. 554, s. 2026 and Memorandum OM-OUGOPS- 2026-08-00776 for reference.
5. For information and guidance.

ANSELMO R. ALUDINO
Schools Division Superintendent

Encl.: As stated
Reference: As stated
To be indicated in the Perpetual Index
under the following subjects:

PROGRAMS NUTRITION

SGOD/jirm/DM SBFPFunds26-27
2606449/26023/July 1, 2026

By the Authority of the SDS:

ARNEL S. BANDIOLA
Assistant Schools Division Superintendent



Republic of the Philippines
Department of Education
 REGION I
 SCHOOLS DIVISION OF THE CITY OF BATAC

Enclosure 1. *SBFP Budget Allocation per School*

Elementary Schools

| School | No. of Beneficiaries | PSF for WINS | PSF for GPP | Allocation for Hot Meals | Hauling Expenses | Operational Expenses | Total |
|-------------------|----------------------|--------------|-------------|--|------------------|---|--------------|
| | | | | (PhP 22.00 x No. of Beneficiaries x 20 days) | | (PhP 3.00 x No. of Beneficiaries x 99 days) | |
| Baay ES | 108 | N/A | N/A | ₱47,520.00 | ₱2,200.00 | ₱32,076.00 | ₱ 81,796.00 |
| Baoa ES | 44 | N/A | N/A | ₱19,360.00 | ₱2,200.00 | ₱13,068.00 | ₱ 34,628.00 |
| Baoa East ES | 33 | N/A | N/A | ₱14,520.00 | ₱2,400.00 | ₱9,801.00 | ₱ 26,721.00 |
| Baligat ES | 40 | ₱33,000.00 | N/A | ₱17,600.00 | ₱2,000.00 | ₱11,880.00 | ₱ 64,480.00 |
| Bil-loca ES | 65 | N/A | N/A | ₱28,600.00 | ₱2,000.00 | ₱19,305.00 | ₱ 49,905.00 |
| Biningan ES | 24 | N/A | N/A | ₱10,560.00 | ₱3,280.90 | ₱7,128.00 | ₱ 20,968.90 |
| BMMES | 44 | N/A | ₱6,922.00 | ₱19,360.00 | ₱2,000.00 | ₱13,068.00 | ₱ 41,350.00 |
| CAMES | 214 | N/A | N/A | ₱94,160.00 | ₱1,400.00 | ₱63,558.00 | ₱ 159,118.00 |
| Camandingan ES | 59 | ₱34,000.00 | ₱6,922.00 | ₱25,960.00 | ₱2,800.00 | ₱17,523.00 | ₱ 87,205.00 |
| Colo-Mabaleng ES | 30 | ₱33,000.00 | ₱6,922.00 | ₱13,200.00 | ₱2,400.00 | ₱8,910.00 | ₱ 64,432.00 |
| CuMaPit ES | 31 | N/A | N/A | ₱13,640.00 | ₱2,800.00 | ₱9,207.00 | ₱ 25,647.00 |
| Dariwdiw ES | 50 | N/A | ₱6,922.00 | ₱22,000.00 | ₱2,200.00 | ₱14,850.00 | ₱ 45,972.00 |
| HVMES | 268 | N/A | N/A | ₱117,920.00 | N/A | ₱ 79,596.00 | ₱ 197,516.00 |
| Magnuang ES | 48 | N/A | ₱6,922.00 | ₱21,120.00 | ₱2,400.00 | ₱14,256.00 | ₱ 44,698.00 |
| Maipalig-Quiom ES | 30 | N/A | N/A | ₱13,200.00 | ₱2,800.00 | ₱8,910.00 | ₱ 24,910.00 |
| MMMES | 191 | N/A | N/A | ₱84,040.00 | N/A | ₱56,727.00 | ₱ 140,767.00 |

| School | Number of Beneficiaries | PSF for WINS | PSF for GPP | Allocation for Hot Meals | Hauling Expenses | Operational Expenses | Total |
|-------------------------|-------------------------|--------------------|-------------------|--|-------------------|---|-----------------------|
| | | | | (PhP 22.00 x No. of Beneficiaries x 20 days) | | (PhP 3.00 x No. of Beneficiaries x 99 days) | |
| Nagbacalan ES | 45 | N/A | N/A | ₱19,800.00 | ₱2,200.00 | ₱13,365.00 | ₱ 35,365.00 |
| Naguirangan-Capacuan ES | 28 | N/A | ₱6,922.00 | ₱12,320.00 | ₱2,200.00 | ₱8,316.00 | ₱ 29,758.00 |
| PQ Pimentel ES | 49 | N/A | ₱6,922.00 | ₱21,560.00 | ₱2,600.00 | ₱14,553.00 | ₱ 45,635.00 |
| Payao ES | 41 | N/A | N/A | ₱18,040.00 | ₱2,400.00 | ₱12,177.00 | ₱ 32,617.00 |
| Parangopong ES | 30 | N/A | ₱6,922.00 | ₱13,200.00 | ₱2,200.00 | ₱8,910.00 | ₱ 31,232.00 |
| Quiling ES | 61 | N/A | N/A | ₱26,840.00 | ₱1,400.00 | ₱18,117.00 | ₱ 46,357.00 |
| Rayuray ES | 28 | N/A | ₱6,922.00 | ₱12,320.00 | ₱2,000.00 | ₱8,316.00 | ₱ 29,558.00 |
| Sumader ES | 28 | N/A | N/A | ₱12,320.00 | ₱2,400.00 | ₱8,316.00 | ₱ 23,036.00 |
| San Mateo ES | 49 | N/A | N/A | ₱21,560.00 | ₱2,200.00 | ₱14,553.00 | ₱ 38,313.00 |
| Tabug ES | 36 | N/A | ₱6,922.00 | ₱15,840.00 | ₱2,000.00 | ₱10,692.00 | ₱ 35,454.00 |
| TOTAL | 1674 | ₱100,000.00 | ₱69,220.00 | ₱736,560.00 | ₱54,480.90 | ₱497,178.00 | ₱ 1,457,438.90 |

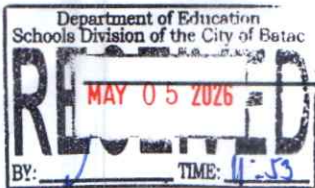
Secondary Schools

| School | Number of Beneficiaries | Allocation for Hot Meals | Operational Expenses | Total |
|---------------|-------------------------|--|---|--------------------|
| | | (PhP 47.00 x No. of Beneficiaries x 34 days) | (PhP 3.00 x No. of Beneficiaries x 87 days) | |
| BNHS | 7 | ₱ 11,186.00 | ₱ 1,827.00 | ₱ 13,013.00 |
| CMVNHS | 8 | ₱ 12,784.00 | ₱ 2,088.00 | ₱ 14,872.00 |
| FEMSHS | 9 | ₱ 14,382.00 | ₱ 2,349.00 | ₱ 16,731.00 |
| CBNHS Payao | 9 | ₱ 14,382.00 | ₱ 2,349.00 | ₱ 16,731.00 |
| CBNHS Rayuray | 4 | ₱ 6,392.00 | ₱ 1,044.00 | ₱ 7,436.00 |
| CBNHS Pob | 9 | ₱ 14,382.00 | ₱ 2,349.00 | ₱ 16,731.00 |
| TOTAL | 46 | ₱ 73,508.00 | ₱ 12,006.00 | ₱ 85,514.00 |

SDCB RECORDS UNIT
2606449



Republic of the Philippines
Department of Education
REGION I



MAY 05 2026

REGIONAL MEMORANDUM

No. 554, s. 2026

SCHOOL-BASED FEEDING PROGRAM (SBFP) BREAKDOWN OF ALLOCATION OF FUNDS AND GUIDELINES FOR THE UTILIZATION OF THE PROGRAM SUPPORT FUNDS FOR FY 2026

To: Schools Division Superintendents

1. This refers to the attached Memorandum OM-OUGOPS-2026-08-00776 issued by the Office of the Undersecretary for Governance and Operations Department of Education – Central Office, dated March 30, 2026, for information and guidance.
2. The Memorandum provides guidelines on the utilization of funds, including the summarized Fund Utilization and Allocation Matrix for the School-Based Feeding Program (SBFP) for FY 2026.
3. Attached is the Breakdown of eligible expenses for the Directly Released Funds amounting to **Four Hundred Ninety-Eight Million Twenty-Five Thousand Nine Hundred Pesos (Php498,025,900.00)**.
4. Immediate dissemination of this Memorandum is desired.

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ESTELA P. LEON-CARIÑO, EdD. CESO III
Director IV/Regional Director
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Encls. As Stated.

To be included in the perpetual Index under the following subjects

- PROGRAMS
- REPORTS
- SCHOOLS

ESSD-SQC/mar/Regional Memorandum 2026
May 4, 2026



Flores St., Catbangen, City of San Fernando, La Union
Telephone Nos.: (072) 607-8137/682-2324
DepEd Region I | region1@deped.gov.ph
www.depedregion1.com

| | | | |
|----------------|------------|------|--------|
| Doc. Ref. Code | RM-ORD | Rev | 00 |
| Effectivity | 11.18.2024 | Page | 1 of 1 |



BREAKDOWN OF ALLOCATION re: Directly Released Fund amounting to Php 498,025,900.00

| Region/Schools Division | TOTAL ACTUAL AMOUNT DOW | No. of All Kinder | No. of All Grade 1 | No. of G2-G6 SW&W (2023 NS) | Total Beneficiaries All Kinder + SW&W G2-G6 | Proposed No. of Feeding Days | Cost for Regular Component (P25.00 for __ days) |
|--------------------------|-------------------------|-------------------|--------------------|-----------------------------|---|------------------------------|---|
| | | | | | | | |
| Parameters | | | | | | | Total Beneficiaries x P25.00 x __ days |
| Alaminos City | 10,515,749.40 | 1,343 | 1,483 | 878 | 3,704 | 91 | 8,426,600.00 |
| Batac City | 5,507,041.80 | 615 | 654 | 405 | 1,674 | 99 | 4,143,150.00 |
| Candon City | 5,092,418.90 | 586 | 753 | 353 | 1,692 | 87 | 3,680,100.00 |
| Dagupan City | 23,016,509.20 | 2,230 | 2,867 | 2,661 | 7,758 | 102 | 19,782,900.00 |
| Ilocos Norte | 30,798,476.70 | 4,821 | 5,685 | 2,300 | 12,806 | 82 | 26,252,300.00 |
| Ilocos Sur | 41,173,201.20 | 6,638 | 7,938 | 3,015 | 17,591 | 84 | 36,941,100.00 |
| La Union | 56,031,122.30 | 7,974 | 9,227 | 5,182 | 22,383 | 88 | 49,242,600.00 |
| Laoag City | 9,726,722.20 | 1,150 | 1,434 | 928 | 3,512 | 92 | 8,077,600.00 |
| Pangasinan I, Lingayen | 146,027,078.30 | 19,472 | 22,888 | 15,253 | 57,613 | 91 | 131,069,575.00 |
| Pangasinan II, Binalonan | 118,759,179.00 | 15,117 | 17,155 | 12,807 | 45,079 | 95 | 107,062,625.00 |
| San Carlos City | 24,186,468.00 | 2,938 | 3,439 | 2,394 | 8,771 | 94 | 20,611,850.00 |
| San Fernando City | 9,527,215.10 | 1,148 | 1,263 | 854 | 3,265 | 93 | 7,591,125.00 |
| Urdaneta City | 13,661,775.50 | 2,171 | 2,275 | 870 | 5,316 | 83 | 11,030,700.00 |
| Vigan City | 4,002,942.40 | 600 | 649 | 96 | 1,345 | 93 | 3,127,125.00 |
| TOTAL | 498,025,900.00 | 66,803 | 77,710 | 47,996 | 192,509 | | 437,039,350.00 |

| No. of Pregnant Learners | Proposed No. of Feeding Days for Pregnant Learners | Cost for Feeding of Adolescent Pregnant (P50.00 for __ days) | Total No. of Pregnant and undernourished learners beyond Grade 6 in marginalized & vulnerable areas JHS | Proposed No. of Feeding Days for Undernourished Beyond Grade 6 | Cost for NFP/Hot Meals for Undernourished Beyond Grade 6 (P50.00 for __ days) | Total Cost of NFP for All Grade Levels Including Pregnant Learners and Undernourished learners beyond Grade 6 in marginalized and vulnerable areas | Total PSF |
|--------------------------|--|--|---|--|---|--|----------------------|
| | | Total Beneficiaries x P50.00 x __ days | | | Total Beneficiaries x P50.00 x __ days | | |
| - | | - | 199 | 90 | 895,500.00 | 9,322,100.00 | 1,193,649.40 |
| 6 | 87 | 26,100.00 | 40 | 87 | 174,000.00 | 4,343,250.00 | 1,163,791.80 |
| 3 | 85 | 13,050.00 | 55 | 85 | 239,250.00 | 3,932,400.00 | 1,160,018.90 |
| 38 | 92 | 174,800.00 | 272 | 92 | 1,251,200.00 | 21,208,900.00 | 1,807,609.20 |
| 33 | 83 | 136,950.00 | 549 | 83 | 2,278,350.00 | 28,667,600.00 | 2,130,876.70 |
| 51 | 76 | 193,800.00 | 466 | 76 | 1,770,800.00 | 38,905,700.00 | 2,267,501.20 |
| 29 | 80 | 116,000.00 | 736 | 80 | 2,944,000.00 | 52,302,600.00 | 3,728,522.30 |
| 24 | 95 | 114,000.00 | 74 | 95 | 351,500.00 | 8,543,100.00 | 1,183,622.20 |
| 129 | 90 | 580,500.00 | 2,208 | 90 | 9,936,000.00 | 141,586,075.00 | 4,441,003.30 |
| 29 | 89 | 129,050.00 | 1,724 | 89 | 7,671,800.00 | 114,863,475.00 | 3,895,704.00 |
| 21 | 84 | 88,200.00 | 395 | 84 | 1,659,000.00 | 22,359,050.00 | 1,827,418.00 |
| 7 | 85 | 29,750.00 | 153 | 85 | 650,250.00 | 8,271,125.00 | 1,256,090.10 |
| 12 | 93 | 55,800.00 | 190 | 93 | 883,500.00 | 11,970,000.00 | 1,691,775.50 |
| - | | - | 40 | 78 | 156,000.00 | 3,283,125.00 | 719,817.40 |
| 382 | | 1,658,000.00 | 7,101.00 | | 30,861,150.00 | 469,558,500.00 | 28,467,400.00 |

BREAKDOWN OF ALLOCATION RE: DIRECTLY RELEASED FUND AMOUNTING TO Php 498,025,900.00

| *Hauling (Cost of NFP) | *Hauling (Cost of Milk) | GIDA | Communication Expenses | Other Supplies and Materials (basic office supplies, health cards, PPEs, multivits, basic meds) | Cold Storage | Nutritional Analysis of E- Nutribun and other NFP food commodities | Monthly Meetings (RO) |
|------------------------------------|-------------------------|-------------------|--------------------------------------|---|--------------|--|------------------------------|
| 1% of the Value of the Commodities | | Additional 200K | *ROs and SDOs - P500 x 12 months x 2 | *SDO - (P10k if S, P15k if M, P20k if L and P25k if VL) * 12 months | P15,000.00 | P50,000 x 2 | P500 x 12 months x 50 pax |
| 93,221.00 | 24,446.40 | | 12,000.00 | 10,000.00 | | 100,000.00 | |
| 43,432.50 | 11,048.40 | | 12,000.00 | 10,000.00 | | 100,000.00 | |
| 39,324.00 | 11,167.20 | | 12,000.00 | 10,000.00 | | 100,000.00 | |
| 212,089.00 | 51,202.80 | | 12,000.00 | 15,000.00 | | 100,000.00 | |
| 286,676.00 | 84,519.60 | 200,000.00 | 12,000.00 | 15,000.00 | | 100,000.00 | |
| 389,057.00 | 116,100.60 | 200,000.00 | 12,000.00 | 15,000.00 | | 100,000.00 | |
| 523,026.00 | 147,727.80 | 200,000.00 | 12,000.00 | 15,000.00 | | 100,000.00 | |
| 85,431.00 | 23,179.20 | | 12,000.00 | 10,000.00 | | 100,000.00 | |
| 1,415,860.75 | 380,245.80 | 200,000.00 | 12,000.00 | 20,000.00 | | 100,000.00 | |
| 1,148,634.75 | 297,521.40 | | 12,000.00 | 20,000.00 | | 100,000.00 | |
| 223,590.50 | 57,888.60 | | 12,000.00 | 15,000.00 | | 100,000.00 | |
| 82,711.25 | 21,549.00 | | 12,000.00 | 10,000.00 | | 100,000.00 | |
| 119,700.00 | 35,085.60 | | 12,000.00 | 15,000.00 | | 100,000.00 | |
| | 8,877.00 | | 12,000.00 | 10,000.00 | | | |
| 4,662,753.75 | 1,270,559.40 | 800,000.00 | 168,000.00 | 190,000.00 | - | 1,300,000.00 | - |

| Progress Monitoring (CO and ROs) | Progress Monitoring (SDOs) | TEV for National Conferences | Hiring of CoS for SBFP - TA 2/ TA 1 | Hiring of CoS for Established CK - TA I | OpFunds, and Refurbishment of CKTCs | Hiring of CoS (AS II) to SDOs |
|----------------------------------|----------------------------|--|--|---|-------------------------------------|--|
| P2,800 x 4 days x 10 pax | P1,000 x 5 pax x 10 months | 9 CO led Activities x TEV Unit Cost x 5 pax per RO | SDO - TA 1: P30,800 x 12 months x (1 pax if S, 2 pax if M, 3 pax if L or VL) | P30,800 x 12 months | (P50,000 per CK) + (50,000 per CK) | P24,200 x 12 months x (1 pax if S and M, 2 pax if L or VL) |
| | 50,000.00 | | 369,600.00 | | | 290,400.00 |
| | 50,000.00 | 1,134.90 | 369,600.00 | | | 290,400.00 |
| | 50,000.00 | 919.70 | 369,600.00 | | | 290,400.00 |
| | 50,000.00 | | 739,200.00 | | | 290,400.00 |
| | 50,000.00 | | 739,200.00 | | | 290,400.00 |
| | 50,000.00 | | 739,200.00 | | | 290,400.00 |
| | 50,000.00 | | 739,200.00 | 1,108,800.00 | 200,000.00 | 290,400.00 |
| | 50,000.00 | | 369,600.00 | | | 290,400.00 |
| | 50,000.00 | | 1,108,800.00 | | | 580,800.00 |
| | 50,000.00 | | 1,108,800.00 | | | 580,800.00 |
| | 50,000.00 | | 739,200.00 | | | 290,400.00 |
| | 50,000.00 | | 369,600.00 | | | 290,400.00 |
| | 50,000.00 | | 739,200.00 | | | 290,400.00 |
| | | | 369,600.00 | | | 290,400.00 |
| - | 650,000.00 | 2,054.60 | 8,870,400.00 | 1,108,800.00 | 200,000.00 | 4,646,400.00 |

| NSP | WinS | *Procurement of Deworming and/or soap | Augmentation Expenses of Health Personnel |
|--|--|---------------------------------------|--|
| GPP/ISNM | WinS PSF | | |
| SDO - P100k if S, P120k if M, P140k if L and P150k if VL P30,000 x 1 ISNM Lighthouse School | SDO - P100k if S, P120k if M, P140k if L and P150k if VL | P12 x 2 days x no. of beneficiaries | No. of items x 12 months x (P1,000 - If MO IV, Dentist III, and ND; P600 - If MO III, Dentist-in-Charge, Nurse-in-Charge, P400 - If SDO Dentists, SDO Nurses, and Dental Aide) S- 36,000.00 M- 84,000.00 L- 232,800.00 VL- 372,000.00 |
| 100,000.00 | 100,000.00 | 7,982.00 | 36,000.00 |
| 100,000.00 | 100,000.00 | 40,176.00 | 36,000.00 |
| 100,000.00 | 100,000.00 | 40,608.00 | 36,000.00 |
| 120,000.00 | 120,000.00 | 13,717.40 | 84,000.00 |
| 120,000.00 | 120,000.00 | 29,081.10 | 84,000.00 |
| 120,000.00 | 120,000.00 | 31743.6 | 84,000.00 |
| 120,000.00 | 120,000.00 | 18,368.50 | 84,000.00 |
| 100,000.00 | 100,000.00 | 7,012.00 | 36,000.00 |
| 140,000.00 | 140,000.00 | 60,496.75 | 232,800.00 |
| 140,000.00 | 140,000.00 | 65,147.85 | 232,800.00 |
| 120,000.00 | 120,000.00 | 15,338.90 | 84,000.00 |
| 100,000.00 | 100,000.00 | 83,829.85 | 36,000.00 |
| 120,000.00 | 120,000.00 | 6,389.90 | 84,000.00 |
| | | 2,540.40 | 26,400.00 |
| 1,500,000.00 | 1,500,000.00 | | 1,176,000.00 |

BREAKDOWN OF ALLOCATION re: Directly Released Fund amounting to Php 498,025,900.00

| Region/Schools Division | TOTAL ACTUAL AMOUNT DOW | No. of All Kinder | No. of All Grade 1 | No. of G2-G6 SW&W (2023 NS) | Total Beneficiaries All Kinder + SW&W G2-G6 | Proposed No. of Feeding Days | Cost for Regular Component (P25.00 for __ days) |
|--------------------------|-------------------------|-------------------|--------------------|-----------------------------|---|------------------------------|---|
| | | | | | | | |
| Parameters | | | | | | | Total Beneficiaries x P25.00 x __ days |
| Alaminos City | 10,515,749.40 | 1,343 | 1,483 | 878 | 3,704 | 91 | 8,426,600.00 |
| Batac City | 5,507,041.80 | 615 | 654 | 405 | 1,674 | 99 | 4,143,150.00 |
| Candon City | 5,092,418.90 | 586 | 753 | 353 | 1,692 | 87 | 3,680,100.00 |
| Dagupan City | 23,016,509.20 | 2,230 | 2,867 | 2,661 | 7,758 | 102 | 19,782,900.00 |
| Ilocos Norte | 30,798,476.70 | 4,821 | 5,685 | 2,300 | 12,806 | 82 | 26,252,300.00 |
| Ilocos Sur | 41,173,201.20 | 6,638 | 7,938 | 3,015 | 17,591 | 84 | 36,941,100.00 |
| La Union | 56,031,122.30 | 7,974 | 9,227 | 5,182 | 22,383 | 88 | 49,242,600.00 |
| Laoag City | 9,726,722.20 | 1,150 | 1,434 | 928 | 3,512 | 92 | 8,077,600.00 |
| Pangasinan I, Lingayen | 146,027,078.30 | 19,472 | 22,888 | 15,253 | 57,613 | 91 | 131,069,575.00 |
| Pangasinan II, Binalonan | 118,759,179.00 | 15,117 | 17,155 | 12,807 | 45,079 | 95 | 107,062,625.00 |
| San Carlos City | 24,186,468.00 | 2,938 | 3,439 | 2,394 | 8,771 | 94 | 20,611,850.00 |
| San Fernando City | 9,527,215.10 | 1,148 | 1,263 | 854 | 3,265 | 93 | 7,591,125.00 |
| Urdaneta City | 13,661,775.50 | 2,171 | 2,275 | 870 | 5,316 | 83 | 11,030,700.00 |
| Vigan City | 4,002,942.40 | 600 | 649 | 96 | 1,345 | 93 | 3,127,125.00 |
| TOTAL | 498,025,900.00 | 66,803 | 77,710 | 47,996 | 192,509 | | 437,039,350.00 |

| No. of Pregnant Learners | Proposed No. of Feeding Days for Pregnant Learners | Cost for Feeding of Adolescent Pregnant (P50.00 for __ days) | Total No. of Pregnant and undernourished learners beyond Grade 6 in marginalized & vulnerable areas JHS | Proposed No. of Feeding Days for Undernourished Beyond Grade 6 | Cost for NFP/Hot Meals for Undernourished Beyond Grade 6 (P50.00 for __ days) | Total Cost of NFP for All Grade Levels Including Pregnant Learners and Undernourished learners beyond Grade 6 in marginalized and vulnerable areas | Total PSF |
|--------------------------|--|--|---|--|---|--|----------------------|
| | | Total Beneficiaries x P50.00 x __ days | | | Total Beneficiaries x P50.00 x __ days | | |
| - | | - | 199 | 90 | 895,500.00 | 9,322,100.00 | 1,193,649.40 |
| 6 | 87 | 26,100.00 | 40 | 87 | 174,000.00 | 4,343,250.00 | 1,163,791.80 |
| 3 | 85 | 13,050.00 | 55 | 85 | 239,250.00 | 3,932,400.00 | 1,160,018.90 |
| 38 | 92 | 174,800.00 | 272 | 92 | 1,251,200.00 | 21,208,900.00 | 1,807,609.20 |
| 33 | 83 | 136,950.00 | 549 | 83 | 2,278,350.00 | 28,667,600.00 | 2,130,876.70 |
| 51 | 76 | 193,800.00 | 466 | 76 | 1,770,800.00 | 38,905,700.00 | 2,267,501.20 |
| 29 | 80 | 116,000.00 | 736 | 80 | 2,944,000.00 | 52,302,600.00 | 3,728,522.30 |
| 24 | 95 | 114,000.00 | 74 | 95 | 351,500.00 | 8,543,100.00 | 1,183,622.20 |
| 129 | 90 | 580,500.00 | 2,208 | 90 | 9,936,000.00 | 141,586,075.00 | 4,441,003.30 |
| 29 | 89 | 129,050.00 | 1,724 | 89 | 7,671,800.00 | 114,863,475.00 | 3,895,704.00 |
| 21 | 84 | 88,200.00 | 395 | 84 | 1,659,000.00 | 22,359,050.00 | 1,827,418.00 |
| 7 | 85 | 29,750.00 | 153 | 85 | 650,250.00 | 8,271,125.00 | 1,256,090.10 |
| 12 | 93 | 55,800.00 | 190 | 93 | 883,500.00 | 11,970,000.00 | 1,691,775.50 |
| - | | - | 40 | 78 | 156,000.00 | 3,283,125.00 | 719,817.40 |
| 382 | | 1,658,000.00 | 7,101.00 | | 30,861,150.00 | 469,558,500.00 | 28,467,400.00 |

BREAKDOWN OF ALLOCATION RE: DIRECTLY RELEASED FUND AMOUNTING TO Php 498,025,900.00

| *Hauling (Cost of NFP) | *Hauling (Cost of Milk) | GIDA | Communication Expenses | Other Supplies and Materials (basic office supplies, health cards, PPEs, multivits, basic meds) | Cold Storage | Nutritional Analysis of E- Nutribun and other NFP food commodities | Monthly Meetings (RO) |
|------------------------------------|-------------------------|-------------------|--------------------------------------|---|--------------|--|------------------------------|
| 1% of the Value of the Commodities | | Additional 200K | *ROs and SDOs - P500 x 12 months x 2 | *SDO - (P10k if S, P15k if M, P20k if L and P25k if VL) * 12 months | P15,000.00 | P50,000 x 2 | P500 x 12 months x 50 pax |
| 93,221.00 | 24,446.40 | | 12,000.00 | 10,000.00 | | 100,000.00 | |
| 43,432.50 | 11,048.40 | | 12,000.00 | 10,000.00 | | 100,000.00 | |
| 39,324.00 | 11,167.20 | | 12,000.00 | 10,000.00 | | 100,000.00 | |
| 212,089.00 | 51,202.80 | | 12,000.00 | 15,000.00 | | 100,000.00 | |
| 286,676.00 | 84,519.60 | 200,000.00 | 12,000.00 | 15,000.00 | | 100,000.00 | |
| 389,057.00 | 116,100.60 | 200,000.00 | 12,000.00 | 15,000.00 | | 100,000.00 | |
| 523,026.00 | 147,727.80 | 200,000.00 | 12,000.00 | 15,000.00 | | 100,000.00 | |
| 85,431.00 | 23,179.20 | | 12,000.00 | 10,000.00 | | 100,000.00 | |
| 1,415,860.75 | 380,245.80 | 200,000.00 | 12,000.00 | 20,000.00 | | 100,000.00 | |
| 1,148,634.75 | 297,521.40 | | 12,000.00 | 20,000.00 | | 100,000.00 | |
| 223,590.50 | 57,888.60 | | 12,000.00 | 15,000.00 | | 100,000.00 | |
| 82,711.25 | 21,549.00 | | 12,000.00 | 10,000.00 | | 100,000.00 | |
| 119,700.00 | 35,085.60 | | 12,000.00 | 15,000.00 | | 100,000.00 | |
| | 8,877.00 | | 12,000.00 | 10,000.00 | | | |
| 4,662,753.75 | 1,270,559.40 | 800,000.00 | 168,000.00 | 190,000.00 | - | 1,300,000.00 | - |

| Progress Monitoring (CO and ROs) | Progress Monitoring (SDOs) | TEV for National Conferences | Hiring of CoS for SBFP - TA 2/ TA 1 | Hiring of CoS for Established CK - TA I | OpFunds, and Refurbishment of CKTCs | Hiring of CoS (AS II) to SDOs |
|----------------------------------|----------------------------|--|--|---|-------------------------------------|--|
| P2,800 x 4 days x 10 pax | P1,000 x 5 pax x 10 months | 9 CO led Activities x TEV Unit Cost x 5 pax per RO | SDO - TA 1: P30,800 x 12 months x (1 pax if S, 2 pax if M, 3 pax if L or VL) | P30,800 x 12 months | (P50,000 per CK) + (50,000 per CK) | P24,200 x 12 months x (1 pax if S and M, 2 pax if L or VL) |
| | 50,000.00 | | 369,600.00 | | | 290,400.00 |
| | 50,000.00 | 1,134.90 | 369,600.00 | | | 290,400.00 |
| | 50,000.00 | 919.70 | 369,600.00 | | | 290,400.00 |
| | 50,000.00 | | 739,200.00 | | | 290,400.00 |
| | 50,000.00 | | 739,200.00 | | | 290,400.00 |
| | 50,000.00 | | 739,200.00 | | | 290,400.00 |
| | 50,000.00 | | 739,200.00 | 1,108,800.00 | 200,000.00 | 290,400.00 |
| | 50,000.00 | | 369,600.00 | | | 290,400.00 |
| | 50,000.00 | | 1,108,800.00 | | | 580,800.00 |
| | 50,000.00 | | 1,108,800.00 | | | 580,800.00 |
| | 50,000.00 | | 739,200.00 | | | 290,400.00 |
| | 50,000.00 | | 369,600.00 | | | 290,400.00 |
| | 50,000.00 | | 739,200.00 | | | 290,400.00 |
| | | | 369,600.00 | | | 290,400.00 |
| - | 650,000.00 | 2,054.60 | 8,870,400.00 | 1,108,800.00 | 200,000.00 | 4,646,400.00 |

| NSP | WinS | *Procurement of Deworming and/or soap | Augmentation Expenses of Health Personnel |
|--|--|---------------------------------------|--|
| GPP/ISNM | WinS PSF | | |
| SDO - P100k if S, P120k if M, P140k if L and P150k if VL P30,000 x 1 ISNM Lighthouse School | SDO - P100k if S, P120k if M, P140k if L and P150k if VL | P12 x 2 days x no. of beneficiaries | No. of items x 12 months x (P1,000 - If MO IV, Dentist III, and ND; P600 - If MO III, Dentist-in-Charge, Nurse-in-Charge, P400 - If SDO Dentists, SDO Nurses, and Dental Aide) S- 36,000.00 M- 84,000.00 L- 232,800.00 VL- 372,000.00 |
| 100,000.00 | 100,000.00 | 7,982.00 | 36,000.00 |
| 100,000.00 | 100,000.00 | 40,176.00 | 36,000.00 |
| 100,000.00 | 100,000.00 | 40,608.00 | 36,000.00 |
| 120,000.00 | 120,000.00 | 13,717.40 | 84,000.00 |
| 120,000.00 | 120,000.00 | 29,081.10 | 84,000.00 |
| 120,000.00 | 120,000.00 | 31743.6 | 84,000.00 |
| 120,000.00 | 120,000.00 | 18,368.50 | 84,000.00 |
| 100,000.00 | 100,000.00 | 7,012.00 | 36,000.00 |
| 140,000.00 | 140,000.00 | 60,496.75 | 232,800.00 |
| 140,000.00 | 140,000.00 | 65,147.85 | 232,800.00 |
| 120,000.00 | 120,000.00 | 15,338.90 | 84,000.00 |
| 100,000.00 | 100,000.00 | 83,829.85 | 36,000.00 |
| 120,000.00 | 120,000.00 | 6,389.90 | 84,000.00 |
| | | 2,540.40 | 26,400.00 |
| 1,500,000.00 | 1,500,000.00 | | 1,176,000.00 |



Republika ng Pilipinas


Department of Education

OFFICE OF THE UNDERSECRETARY FOR GOVERNANCE AND OPERATIONS

MEMORANDUM

DM-OUGOPS-2026-__-_____

TO : **ALL REGIONAL DIRECTORS**
EDUCATION SUPPORT SERVICES DIVISION-SCHOOL HEALTH SECTION
SCHOOLS DIVISION SUPERINTENDENTS
SCHOOL GOVERNANCE AND OPERATIONS DIVISION-HEALTH AND NUTRITION UNIT
SCHOOL-BASED FEEDING PROGRAM COORDINATORS
SCHOOL HEADS
ALL OTHERS CONCERNED

FROM :  **MALCOLM S. GARMA**
Undersecretary

SUBJECT : **SCHOOL-BASED FEEDING PROGRAM BREAKDOWN OF ALLOCATION OF FUNDS AND GUIDELINES FOR THE UTILIZATION OF THE PROGRAM SUPPORT FUNDS (PSF) FOR FY 2026**

DATE : March 30, 2026



The **School-Based Feeding Program (SBFP)**, together with the **Water, Sanitation, and Hygiene in Schools (WinS) Program**, and the **Gulayan sa Paaralan Program (GPP)**, constitutes an integrated package of nutrition-specific and sensitive interventions. Implemented under the purview of the Department's Governance and Operations Strand specifically the Bureau of Learner Support Services- School Health Division, these programs are operationally aligned to ensure a comprehensive approach to addressing undernutrition, food security, and hygiene-related risks among learners.

The SBFP serves as the core intervention, while WinS and GPP function as complementary and enabling programs. The **WinS Program** supports SBFP implementation by ensuring access to safe drinking water, adequate sanitation facilities, and the promotion of proper hygiene practices among learners. The **GPP** contributes to a sustainable and healthy school food environment through the establishment and maintenance of school-based vegetable gardens, reinforcing nutrition education and the development of healthy eating behaviors.

Pursuant to **Republic Act No. 11037**, or the *Masustansyang Pagkain para sa Batang Pilipino Act*, the Department confirms the continued implementation of the **School-Based Feeding Program (SBFP) for FY 2026**. The program is supported by a total allocation of **Php 24,695,443,000.00** under the **General Appropriations Act (GAA)** for **Maintenance and Other Operating Expenses (MOOE)**, and **P1,000,000,000.00**



16th floor, Techzone Building, 213 Sen. Gil Puyat Ave., San Antonio Village, Makati, Metro Manila, 1203
Telephone Nos.: (02) 8633-5313; (02) 8631-8492
Email Address: ouops@deped.gov.ph | Website: www.deped.gov.ph



under **Capital Outlay (CO)** for the establishment of **Central Kitchens (CKs)**, with the detailed budget breakdown as follows:

| Target | Components | Budget |
|--|--|---------------------------|
| MOOE | | |
| 4,498,663 (All Kinder and All Grade 1 plus severely wasted and wasted Grades 2-6 learners) | Hot Meals/NFP for a maximum of 200 Days @P25.00 (P22.00 for food items and P3.00 for School Operational Expenses) | P22,493,315,000.00 |
| 7,276 Adolescent Pregnant Learners + 132,724 Undernourished Learners in Marginalized & Vulnerable Areas (Total of 140,000 Targeted Learners) | @P50.00 for a maximum of 133 days (P47.00 for food items and P3.00 for School Operational Expenses) | P935,300,985.00 |
| 1 Central Office, 17 Regional Offices, and 219 Schools Division Offices | Program Support Funds (PSF) | P1,266,827,015.00 |
| Total for MOOE | | P24,695,443,000.00 |
| Capital Outlay (CO) | | |
| Central Kitchen | Establishment/Refurbishment of Central/School Kitchens, including Procurement of Mobile Kitchens and Motor Vehicles for Central Kitchens | P1,000,000,000.00 |
| Total for CO | | P1,000,000,000.00 |
| Total for MOOE and CO | | P25,695,443,000.00 |

To ensure the effective use of the resources, BLSS-SHD issues these guidelines on the utilization of funds with the summarized Fund Utilization and Allocation Matrix (**Annex A**), Summary of Breakdown of Allocation and Program Support Funds for FY 2026 (**Annex B**), Implementation Timeline for FY 2026 (**Annex C**), Cold Storage Technical Specifications (**Annex D**), Process and Terms of Reference for the Hiring of Contract of Service (**Annex E**), Monitoring and Reporting Submission Links (**Annex F**). The funding for the implementation of this policy shall be charged against the **FY 2026 School-Based Feeding Program (SBFP) Current and FY 2025 Continuing funds**.

For clarifications and concerns, please contact **Ms. Magdalene Portia T. Cariaga**, SHPO, **Ms. Mei-Ling V. Duhig**, HEPO III, and **Mr. Vonerich B. Berba**, EPS II, under the Nutrition and Hygiene Unit of BLSS-SHD through email at sbfp@deped.gov.ph or at telephone number (02) 8632 9935.

For immediate dissemination and compliance.



16th floor, Techzone Building, 213 Sen. Gil Puyat Ave., San Antonio Village, Makati, Metro Manila, 1203
 Telephone Nos.: (02) 8633-5313; (02) 8631-8492
 Email Address: ouops@deped.gov.ph | Website: www.deped.gov.ph



**GUIDELINES ON THE UTILIZATION OF THE PROGRAM SUPPORT FUNDS
(PSF) FOR THE IMPLEMENTATION OF THE SCHOOL-BASED FEEDING
PROGRAM (SBFP) COMPONENTS**

I. Rationale/Background

The **School-Based Feeding Program (SBFP)** is designed to improve both **nutritional status** and **classroom attendance** among identified target beneficiaries. **Hot meals (HM)** or **nutritious food products (NFP)**, including **milk**, are provided to severely wasted and wasted learners from Kindergarten to Grade 6, and pregnant adolescent learners, and vulnerable and marginalized learners beyond Grade 6. This is to enhance learners' physical readiness to engage in classroom activities, sustain participation in the teaching-learning process, and facilitate measurable improvements in the learners' nutritional and academic outcomes.

Complementing SBFP, the **Water, Sanitation, and Hygiene in Schools (WinS) Program** institutionalizes good hygiene and safe food handling practices across all feeding modalities, with particular emphasis on meal preparation, storage, and consumption areas. These interventions mitigate food safety and health risks that may compromise the effectiveness of the feeding program.

The **Gulayan sa Paaralan Program (GPP)** further strengthens SBFP implementation by promoting **ecological and climate-resilient gardening practices** to enhance productivity and sustainability of school-based food sources. By augmenting the availability of fresh produce, GPP contributes to the establishment of a **healthy school food environment** and reinforces positive dietary behaviors, including increased fruit and vegetable consumption among learners.

II. Scope

This policy provides guidelines to the ROs, SDOs, and schools on the implementation of SBFP. It covers mechanisms on the release, use, and monitoring of Program Support Funds allocated for the SBFP and its program components.

III. SBFP Complementary Programs

The following are complementary programs that directly support and enhance the delivery, effectiveness, and sustainability of the **SBFP**, particularly in ensuring food safety, nutrition adequacy, and a supportive school environment.

1. Gulayan sa Paaralan Program (GPP)

The Gulayan sa Paaralan Program (GPP) is a complementary school-based intervention that aims to establish, sustain, and institutionalize vegetable gardens within school premises to promote a healthy and sustainable food environment in both schools and surrounding communities. The program is designed to improve learners' nutritional outcomes by fostering healthy eating habits, increasing awareness on food production, and enhancing food security at the school level.

In line with government hunger mitigation and nutrition improvement initiatives, all public elementary and secondary schools are encouraged to establish and maintain school gardens as a sustainable food source for feeding programs. The implementation and fund utilization for GPP shall be guided by DepEd Memorandum (DM) No. 223, s. 2016, entitled “Strengthening the Implementation of the Gulayan sa Paaralan Program in Public Elementary and Secondary Schools Nationwide”, which provides policy direction on garden establishment, maintenance, and integration with SBFP.

2. Water, Sanitation, and Hygiene (WASH) in Schools (WinS)

The Water, Sanitation, and Hygiene in Schools (WinS) Program is a critical enabling component of the School-Based Feeding Program, as it ensures that feeding activities are conducted in a safe, sanitary, and health-promoting school environment. WinS focuses on the provision of adequate water supply, functional sanitation facilities, hygiene infrastructure, and the promotion of proper hygiene behaviors among learners, teachers, and school personnel.

WinS is explicitly recognized under Republic Act No. 11037, otherwise known as the “*Masustansyang Pagkain para sa Batang Pilipino Act*”, wherein it is identified as one of the core components of the National Feeding Program. The law underscores the importance of integrating nutrition interventions with WASH measures to prevent the spread of communicable diseases, reduce infection-related malnutrition, and maximize the nutritional gains of feeding programs.

IV. Funding Source

The funding requirements for the implementation of this Policy shall be charged against the Fiscal Year (FY) 2026 School-Based Feeding Program (SBFP) Current Funds, as authorized under Republic Act No. 12314, and the FY 2025 SBFP Continuing Funds, as authorized under Republic Act No. 12116.

V. Release of Funds

Of the total appropriation for the School-Based Feeding Program (SBFP) under Maintenance and Other Operating Expenses (MOOE) for Regional Offices provided in the FY 2026 General Appropriations Act (GAA) in the aggregate amount of **Twenty-Five Billion Six Hundred Ninety-Five Million Four Hundred Forty Three Thousand Pesos (P25,695,443,000.00)**, only **Eleven Billion Seven Hundred Seventy-Six Million Nine Hundred Thirty-Two Thousand Pesos (P11,776,932,000.00)** has been directly released to, and is presently available for utilization by, the Central Office and the Regional Offices. The remaining balance in the amount of Thirteen Billion Nine Hundred Eighteen Million Five Hundred Eleven Thousand Pesos (Php13,918,511,000.00) is classified as For Issuance of Special Allotment Release Order (FISARO) and shall be subject to the submission to, and approval by, the Department of Budget and Management (DBM) of the appropriate Special Budget Requests. With respect to funds intended for direct release to the Regional Office, each Regional Office shall be responsible for the preparation and submission of its respective request for the release of funds. Requests for the release of funds shall be duly supported by the following documents, without prejudice to

such additional documentary requirements as the DBM Regional Offices may prescribe:

- a. Special Budget Request signed by the Head of Agency (Secretary or duly authorized representative for the Central Office; Regional Director for the Regional Offices);
- b. Budget Execution Document (BED) No. 1 – Financial Plan;
- c. BED No. 2 – Physical Plan;
- d. d BED No. 3 – Monthly Disbursement Program;
- e. Latest utilization rate of the SBFP;
- f. Written justification in cases where the utilization rate is below eighty-five percent (85%); and
- g. A copy of this policy issuance and its corresponding annexes.
- h. Upon the release of funds, the Regional Offices may, as may be necessary and applicable, further sub-allot the same to the Schools Division Offices or directly to implementing unit schools. Correspondingly, the Schools Division Offices may sub-allot such funds to implementing unit schools, in accordance with existing budgeting, accounting, and auditing rules and regulations.

VI. Utilization of Funds

The Central Office (CO), Regional Offices (ROs), and Schools Division Offices (SDOs) play complementary roles in the implementation, coordination, and oversight of the SBFP. The CO provides overall policy direction and program standards, while the ROs oversee regional implementation and provide technical assistance to SDOs and schools. The SDOs, in coordination with recipient schools, are primarily responsible for program execution and shall ensure the efficient, effective, and maximum utilization of allocated funds. All SBFP Program Support Funds shall be utilized in accordance with approved guidelines and existing budgeting, accounting, auditing, and procurement laws, rules, and regulations. The SBFP PSF shall be utilized according to the allowable items under the following expense categories:

- A. **Capital Outlay** - Capital Outlay funds in the amount of One Billion Pesos (P1,000,000,000.00) was allotted for the School-Based Feeding Program under the General Appropriations Act (GAA) for FY 2026. A separate guideline will be issued for the utilization of Capital Outlay Funds.
- B. **Human Resource Support** - Schools Division Offices (SDOs) shall be authorized to hire and engage additional personnel, including Technical Assistants, Administrative Support staff, cooks, and kitchen aides, subject to existing civil service, accounting, budgeting, and auditing rules and regulations.

The hiring of additional manpower for SBFP in the ROs and SDOs is in accordance with approved Guidelines for FY 2025 OM-OUOPS-2024-08-00378 titled Guidelines on the Utilization of Program Support Funds (PSF) for the Implementation of the School-Based Feeding Program (SBFP) Components and compliance with DBM-COA-CSC-DBM Joint Circular No. 2025-1.

- C. **Capacity Building and Program Monitoring Activities** - Include the conduct of trainings, monitoring and evaluation activities, conferences, and

travel expenses (TEVs) necessary to strengthen institutional capacity and ensure effective implementation of the SBFP. These activities aim to enhance the technical competencies of program implementers at the Central, Regional, Schools Division, and school levels, particularly in program management, financial accountability, food safety, and nutrition standards. Program monitoring activities support the systematic tracking of implementation progress, compliance with policy guidelines, and assessment of program outcomes. Conferences and coordination meetings facilitate policy alignment, knowledge sharing, and inter-office collaboration.

- D. **Homegrown School Feeding Model (HGSF)** - The HGSF constitutes a school feeding model that is designed to enhance educational and nutritional outcomes by ensuring access to safe, diverse, and nutritious meals, while simultaneously strengthening local economies through structured market opportunities for smallholder farmers and fisherfolks. This modelling is currently being piloted in 3 SDOs, namely: SDO Santiago City, SDO Cauayan City and SDO Quezon City.
- E. **Equipment and Consumables** - Essential kitchen equipment, cold storage facilities, and consumables necessary for feeding operations may be procured and charged to the Maintenance and Other Operating Expenses (MOOE), subject to a ceiling of Fifty Thousand Pesos (₱50,000.00).
- F. **Other Operational Expenses** - To cover essential support costs necessary for the efficient and uninterrupted implementation of the SBFP. These include expenses related to hauling and delivery of food and supplies, communication costs for program coordination and reporting, and the procurement of supplies and materials required for feeding operations. This category also covers the conduct of nutritional assessments and tests to monitor the nutritional status of beneficiaries, as well as water quality analysis to ensure the safety and compliance of water used in food preparation and consumption. Such expenditures are critical to maintaining food safety standards, operational efficiency, and the overall effectiveness of the program.

Personnel without employee-employer relationship with the Department or those engaged through Contract of Service or Job Order are not qualified for payment of communication expenses. This is to reinforce the judicious and prudent use of all offices of government funds and that there are no duplications of similar or related expenses for the purpose, subject to existing budgeting, accounting and auditing laws, rules and regulations.

The funds herein shall use the funds in accordance with the existing budgeting, accounting, auditing, and procurement laws, rules, and regulations.

Attached as **Annex A** is the Fund Utilization and Allocation Matrix for authorized eligible expenses per category.

VII. Use of Balance/Excess/Unutilized Funds

Any excess amount or resulting balance may be utilized for expenses related to the implementation of the SBFP and its program components covered by this issuance, subject to existing budgeting, accounting, auditing, and procurement laws, rules,

and regulations. For this purpose, "related expenses" shall refer to those that contribute to a common particular outcome aligned with the objective of this issuance, specifically involving operational requirements or support services essential to program delivery.

VIII. Monitoring and Reporting

To provide a comprehensive view of the monitoring and reporting process for the School-Based Feeding Program (SBFP) for FY 2026, the following multilevel monitoring and reporting structure is established. Each level is anchored in the administrative mandate.

- A. **Central Office (CO)** - In the exercise of its policy-making and oversight functions, the Central Office, through the BLSS-SHD, serves as the primary authority responsible for setting the national standards. Central office shall be the ultimate consolidator of national utilization data, overseeing the program's progress across the entire country.
- B. **Regional Office (RO)** - The Regional Office acts as the intermediary monitoring body. The Regional Office (RO) supervises field implementation by conducting program implementation reviews and identifying regional trends by consolidating monthly progress and utilization reports from various divisions.
- C. **Schools Division Office (SDO)** - As the primary implementing unit for fund utilization, shall exercise direct supervision over the fund utilization, procurement and distribution of food commodities. The SDO shall manage the program's efficiency through regular monitoring visits to verify food quality and adherence to feeding schedules.
- D. **School / Central Kitchen (CK)** - The School Head and the SBFP Coordinator shall be responsible for the actual administration of the feeding program and the accurate recording of beneficiary data, which forms the basis for all higher-level reporting and auditing. School-level personnel shall monitor the daily feeding of students, tracking nutritional status, and integrating the Water, Sanitation, and Hygiene in Schools (WinS) Program and Gulayan sa Paaralan Program (GPP).

For the effective monitoring of the implementation (physical and financial performance) and utilization of the downloaded PSF, the Regional Office shall submit a Utilization Report to the Central Office through the SBFP-Program Management Office (PMO) copy furnished to the Office of the Undersecretary for Governance and Operations. Program component focal persons shall submit their reports to the submission links provided in Annex F.

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ANNEX A

FUND UTILIZATION AND ALLOCATION MATRIX

The cost parameters in this section are provided as reference parameters or benchmark in the determination of the allocation schedule and shall not be interpreted or construed as a ceiling, limitation, or cap on the utilization of funds for allowable expenses.

| Expense Category | Allowable Activities | Eligible Expenses |
|--|---|---|
| SBFP/Other Operational Expenses | Hauling | <p>Payment for the fuel, Expenses labor, vehicle rental, and toll fees for the delivery of NFP and Milk and other related expenses to the activity of SBFP.</p> <p>1% of the Value of the Commodities x 219 SDOs</p> |
| SBFP/Other Operational Expenses | Geographically Isolated and Disadvantaged Areas (GIDAs) | <p>Contingency funds for SDOs in GIDAs for payment for the additional transport costs and local cost adjustments of food items and other related expenses to the activity of SBFP.</p> <p>P200,000.00 x 77 SDOs</p> |
| SBFP/Capacity Building and Program Monitoring Activities | Program Implementation Review - ROs and SDOs | <p>Payment for Board and Lodging for the Program Implementation Review of ROs and SDOs and other related expenses to the activity of SBFP.</p> <p>ROs:</p> <p>P2,500.00 x 50 pax from 17 ROs x 3 days</p> <p>SDOs:</p> <p>P2,500.00 x 50 pax from 219 SDOs x 2 days</p> |
| SBFP/Other Operational Expenses | Communication Expenses | <p>Payment for mobile/data load, prepaid cards for SBFP Focal Persons subject to the rules and regulations as per DO No. 36 s. 2025</p> <p>ROs and SDOs:</p> <p>P500.00 x 2 pax x 12 months x 236 (219 SDOs + 17 ROs)</p> <p>A separate authorization from the head of agency or his authorized official shall be</p> |

| Expense Category | Allowable Activities | Eligible Expenses |
|---------------------------------|---|--|
| | | <p>issued before the Focal Persons (permanent plantilla positions only) will be allowed to utilize the funds intended for this purpose.</p> <p>The field offices are reminded to ensure the judicious and prudent use of government funds and that there is no duplication of similar or related expenses for the purpose, subject to existing budgeting, accounting and auditing laws, rules and regulations.</p> |
| SBFP/Equipment and Consumables | Other Supplies and Materials Fund Source: | Payment for basic office supplies, health cards, PPEs, multivitamins, and basic medicines |
| SBFP/Equipment and Consumable | Cold Storage | <p>Payment for purchase of cold storage equipment (freezer/chiller) needed in schools and other related expenses to the activity of SBFP.</p> <p>P15,000.00 x no. of schools per SDO</p> <p>Identified schools submitted by the SDOs in the FY 2024 Data on Cold Storage Equipment per School through the OM-OUOPS-2024-09-06368.</p> |
| SBFP/Other Operational Expenses | Nutritional Analysis of E-Nutribun and other NFP food commodities | <p>Payment for the fee for nutritional analysis of E-Nutribun and other NFP food commodities and other related expenses to the activity of SBFP.</p> <p>P50,000 x 2 (NFP)</p> <p>During monitoring visits to selected schools, food commodity samples shall be collected and submitted to the DepEd Central Office for nutritional analysis at the DOST-FNRI Laboratory, either through direct collection or courier service. The analysis ensures quality control, compliance with DOST-FNRI certification requirements, and adherence to the nutritional</p> |

| Expense Category | Allowable Activities | Eligible Expenses |
|--|----------------------------------|--|
| | | standards prescribed in the SBFP Guidelines. |
| SBFP/Other Operational Expenses | Conduct of Meetings | <p>Payment for Meals during Official Meetings covers expenses incurred in the conduct of monthly, quarterly, or semi-annual coordination meetings at the Regional Office (RO) and Schools Division Office (SDO) levels. At the RO level, meetings focus on fund downloading to divisions, dissemination of new issuances and policy directives, and consolidation of reports for submission to the Central Office. At the SDO level, discussions address operational concerns such as class suspensions affecting feeding schedules, implementation of catch-up plans, quality monitoring of delivered goods, and the timely submission of OPEX liquidation reports. These meetings facilitate coordination, ensure policy alignment, and strengthen accountability and oversight in SBFP implementation.</p> <p>P500 x 12 months x 50 pax x 17 ROs (meetings may be conducted quarterly)</p> |
| SBFP/Capacity Building and Program Monitoring Activities | Progress Monitoring (CO and ROs) | <p>Payment for board and lodging (CO and RO) and traveling expenses (RO) for the conduct of progress monitoring of SBFP and other complementary programs which may be quarterly or semi-annually.</p> <p>RO M&E: Consolidates SDO reports, validates data, identifies regional trends (e.g., milk shortages, late payments), then submits to CO.</p> |
| SBFP/Capacity Building and Program Monitoring Activities | Progress Monitoring (SDOs) | <p>Payment for expenses for the conduct of progress monitoring of SBFP and other complementary programs which may be quarterly or semi-annually.</p> <p>SDO M&E: Quality of implementation by each school,</p> |

| Expense Category | Allowable Activities | Eligible Expenses |
|--|--|--|
| | | quality of food served, track feeding days completed, supplier deliveries, fund utilization, then submits report to RO. |
| SBFP/Capacity Building and Program Monitoring Activities | TEV for National Conferences | Payment of TEV for the attendance of 5 pax per RO in the CO-led activities which may be monthly, quarterly, or semi-annually depending on the schedule set by the CO. CO-Led Activities x TEV Unit Cost x 5 pax |
| SBFP/Human Resource Support | <p>Upgrading of CoS (TA I to TA II)</p> <p>(The previously communicated upgrading of TA I item at the RO to TA II is rescinded as per the Joint Memorandum dated February 21, 2026 issued by the Strategic Management and Finance Strands titled "FY 2026 Plan and Budget Execution Instructions and Timelines for the Central Office (CO), "Section II.A.4(d) provides that:</p> <p>"...requests for Change of Work Category (CWC) are considered as new hire and shall follow procedures in the request for new hire, as provided in Office Order OO-OSEC-2023-023, such requests and proposing additional funding for the same shall be on moratorium until further notice.")</p> <p>Those TAs I that were upgraded to TA II in January to March 2026 are advised to downgrade to TA I to comply with this issuance.</p> <p>The Change of Work Category from Technical Assistant (TA I) to TA II shall only be authorized upon lifting of the said moratorium, as may be issued in subsequent CoS guidelines.</p> | <p>Payment of Personnel Services covers the salaries of hired Technical Assistant I/II (TA I/II) and Administrative Services II (AS II) under Contract of Service (CoS), inclusive of non-working and regular holidays, as well as work suspensions declared by the concerned LGUs. CoS personnel may be granted flexi-time arrangements, authorized overtime services, reimbursement of transportation expenses for SBFP-related activities, and other allowable benefits (e.g., gratuity pay), chargeable against the SBFP Program Support Fund (PSF).</p> <p>In accordance with OUOPS No. 2023-09-10297, schools or school clusters shall observe a staffing ratio of at least one School Feeding Aide (SFA) per 100 beneficiaries, with compensation set at P500.00 per feeding day or a prorated amount for partial service hours, chargeable against School Operating Expenses or SDO PSF. Hiring of SFAs is discretionary and may be undertaken on a per-day basis rather than for the full 120-day feeding cycle. No individual shall receive duplicate compensation for the same role, duty, or time period. The Terms of Reference and hiring process for CoS personnel are provided in Annex D, and contract</p> |
| SBFP/Human Resource Support | <p>Renewal or Hiring of CoS (TA I and AS II) in SDOs</p> <p>Those SDOs that did not hire TA I and AS II last year are not allowed to hire this year until such time that hiring is approved through the</p> | |

| Expense Category | Allowable Activities | Eligible Expenses |
|--|--|--|
| | exemption to be issued by the DBM. | renewal shall be subject to fund availability. Any excess or unutilized SBFP funds may be used for authorized overtime pay, gratuity pay, or other government-approved incentives. |
| SBFP/Capital Outlay | "Galing at Talino" School Canteens | Payment of minor refurbishment of the additional five (5) School Canteen for FY 2026 and funding for the purchase of NFP, Milk, and Milk-Based Products (MBP) for school canteen. Please refer to OUOPS Strand Memo title Guidelines on the Utilization of Additional Program Support Funds for the Pilot "Galing at Talino" School Canteens FY 2025 dated July 1, 2025. |
| SBFP/Other Operational Expenses | Augmentation Expenses of Health Personnel | <p>Payment of the Augmentation Funds for the Transportation of Health Personnel.</p> <p>No. of items x 12 months x P1,000/ P600/ P400</p> <ul style="list-style-type: none"> • P1,000 if MO IV, Dentist III, and ND • P600 if MO III, Dentist-in-Charge and Nurse-in-Charge • P400 if SDO Dentists, SDO Nurses, and Dental Aide <p>The new normal set up in performing the tasks of the health personnel require additional expenses for load and internet connection such as the conduct of virtual monitoring of the big-ticket programs, attendance to meetings/orientations and the like, while some activities still require onsite validation. Hence, the need for the augmentation of funds for transportation and communication expenses.</p> |
| Central Kitchen (CK)/ Human Resource Support | Hiring of CoS (TA I) for 15 established CKTCs, 81 established CKs, and to be established 219 CKs per SDO | Payment of salary of the hired 15 established CKTCs, 81 established CKs and to be established 219 CKs per SDO. |

| Expense Category | Allowable Activities | Eligible Expenses |
|---|--|--|
| | <p>The renewal or hiring of the 10 TA I for the CKTCs established in FYs 2023 and 2024 was authorized under OUOPS Memo No. 2024-08-03378 dated January 2, 2025</p> <p>However, the hiring of the 5 TAs I for the established CKTC last FY 2025, the 81 TAs I for the 81 CKs, and the additional 219 TAs I for the CKs to be established is ON HOLD and shall only be authorized upon approval of the request for exemption from the DBM.</p> | <p>Other CKs may also hire TA I if funds are available.</p> <p>Payment of CoS:</p> <ul style="list-style-type: none"> • P30,800 x 12 months for 15 established CKTCs and 81 established CKs • P30,800 x 6 months for the 219 to be established CKs per SDO <p>The Terms of Reference and the process of Hiring of COS are attached as Annex D. The CoS may be renewed the following year subject to availability of funds. Any excess, savings, or unutilized SBFP Funds may be used to pay overtime services, gratuity pay, or other authorized incentives by the government.</p> |
| CK/Equipment and Consumables | Operational Funds of CKTCs | <p>A sum of fifty thousand pesos (P50,000.00) is allotted for each CKTC enabling ten (10) sessions/visits with a maximum capacity of 15 participants per session.</p> <p>Expenses:</p> <ul style="list-style-type: none"> • Operational Expenses (Liquefied Petroleum Gas, Dishwashing Soap, Etc) = P1,300.00 • Ingredients for the two (2) menus (P22 x 50 pax x 2) = P2,200.00 • Snacks of Visitors (P100 x 15 pax) = P1,500.00 <p>The schools shall liquidate the downloaded funds to the SDO.</p> |
| CK/Capital Outlay, Equipment and Consumable (if under 50k cost) | Refurbishment of Central Kitchen Training Centers for FY 2026 | <p>Payment of expenses for the minor repairs of the facility, such as but not limited to, repainting, fixtures of ceiling, etc. Minor repairs to be done in the CK should be in coordination with the Schools Division Office Engineers.</p> |

| Expense Category | Allowable Activities | Eligible Expenses |
|--|---|--|
| | | <p>Refurbishment - 50,000 x 15 CKs</p> <p>Purchase of additional kitchen tools, cookware, utensils and equipment (burners, refrigerators, or freezers) below P50,000.00 may be procured pursuant to Commission on Audit (COA) Circular No. 2022-004 dated May 31, 2022, subject to the usual accounting and auditing rules and regulations.</p> |
| SBFP/Capacity Building and Program Monitoring Activities | Conduct and participation to any SBFP program related activities (capacity buildings, seminars, meetings and advocacy campaigns) | Payment for board and lodging, meals, supplies/ materials, transportation expenses, communication expenses, and other related expenses to the activity |
| Allowable expenses for the Gulayan sa Paaralan Program (GPP) | | |
| Gulayan sa Paaralan/ Capacity Building and Program Monitoring Activities | Conduct of: Capacity building Advocacy Campaigns-Seminars, orientations, meetings benchmarking, capacity building, and orientation activities among nearby schools with school gardens and other GPP/ISNM related activities as deemed necessary. | <p>Payment for Board and Lodging, supplies/materials, transportation expenses, communication expenses of GPP Focal Persons and other related expenses to the activity of GPP/ISNM.</p> <p>For the communication expenses, a separate authorization from the head of agency or his authorized official shall be issued before the Focal Persons (permanent plantilla positions only) will be allowed to utilize the funds intended for this purpose.</p> <p>The field offices are reminded to ensure the judicious and prudent use of government funds and that there is no duplication of similar or related expenses for the purpose, subject to existing budgeting, accounting and auditing laws, rules and regulations.</p> |
| GPP/Equipment and Consumables | Establishment, maintenance and sustainability of school gardens | Purchase of seeds, seedlings, garden tools, vegetable garden-related materials and equipment |

| Expense Category | Allowable Activities | Eligible Expenses |
|--|--|---|
| GPP/Equipment and Consumables | Establishment of Lighthouse | Purchase of garden inputs for the improvement/ maintenance of crop museum and nurseries of indigenous vegetables. |
| GPP/ Equipment and Consumables | Advocacy | Procurement of signages, reproduction/ development of information materials such as leaflets and videos for advocacy activities, and reproduction of appropriate nutrition education materials. |
| Allowable Expenses for the Wash in Schools (WinS) Program | | |
| WinS/Capital Outlay | Refurbishment of handwashing facilities not exceeding to P50,000 | Repair/improvement of handwashing facilities |
| WinS/Other Operational Expenses | Conduct of water testing at least once every calendar year | Payment for the water testing |
| WinS/Other Operational Expenses | Production of IEC materials related to the WinS Program | Payment for the printing/ production of IEC materials |
| WinS/Capacity Building and Program Monitoring Activities | Conduct and participation to any WinS program related activities (capacity buildings, seminars, meetings and advocacy campaigns) | <p>Payment for board and lodging, meals, supplies/ materials, transportation expenses, communication expenses of WinS Focal Persons, and other related expenses to the activity</p> <p>For the communication expenses, a separate authorization from the head of agency or his authorized official shall be issued before the Focal Persons (permanent plantilla positions only) will be allowed to utilize the funds intended for this purpose.</p> <p>The field offices are reminded to ensure the judicious and prudent use of government funds and that there is no duplication of similar or related expenses for the purpose, subject to existing budgeting, accounting and auditing laws, rules and regulations.</p> |

| Expense Category | Allowable Activities | Eligible Expenses |
|---------------------------------|---|---|
| WinS/Other Operational Expenses | Provision of deworming medicines and soaps for All Kinder and Severely Wasted and Wasted Grade 1-6 learners of SBFP 2026 identified target (4,498,663 SBFP beneficiaries) @P12 per beneficiary x 2 days. | Purchase of deworming medicines and soaps Note: - ROs have the option to download the funds to Schools Division Offices (SDOs) or they may undertake the procurement of the deworming medicines and/or soaps. - The ROs/SDOs may use their SBFP-PSF to augment the funds for this purpose. |
| Home School Model | Grown Feeding Implementation of HGSF | Purchase of daily nutritious school meals (from kindergarten to grade 6). SDO Santiago City, SDO Cauayan City and SDO Quezon City |

ANNEX B

SUMMARY OF BREAKDOWN OF ALLOCATION AND PROGRAM SUPPORT FUNDS FOR FY 2026

1. **Regular Component** - This section outlines the primary budgetary allocation for the direct implementation of the feeding program, specifically covering the cost of hot meals or nutritious food products (NFP) at a rate of Php25.00 per beneficiary for a cycle of 200 days, in accordance with the standards set by Republic Act No. 11037.

| Regular Component | | |
|--------------------------|---------------------------|---|
| REGION | SBFP Beneficiaries | Cost for Regular Component (P25.00 for 200 days) |
| Region 1 | 192,509 | 962,545,000.00 |
| Region 2 | 138,601 | 693,005,000.00 |
| Region 3 | 493,945 | 2,469,725,000.00 |
| Region 4A | 661,195 | 3,305,975,000.00 |
| Region 4B | 182,988 | 914,940,000.00 |
| Region 5 | 343,574 | 1,717,870,000.00 |
| Region 6 | 188,167 | 940,835,000.00 |
| Region 7 | 271,473 | 1,357,365,000.00 |
| NIR | 234,546 | 1,172,730,000 |
| Region 8 | 229,266 | 1,146,330,000.00 |
| Region 9 | 257,287 | 1,286,435,000.00 |
| Region 10 | 237,213 | 1,186,065,000.00 |
| Region 11 | 243,815 | 1,219,075,000.00 |
| Region 12 | 219,382 | 1,096,910,000.00 |
| Caraga | 138,752 | 693,760,000.00 |
| NCR | 407,872 | 2,039,360,000.00 |
| CAR | 58,078 | 290,390,000.00 |
| GRAND TOTAL | 4,498,663 | 22,493,315,000.00 |

2. **Hauling Expenses for FY 2026** - The following breakdown provides for the administrative costs associated with the logistics and delivery of NFP and milk commodities, computed at 1% of the total value of the commodities.

| Downloading of Program Support Funds on the Hauling Expenses for FY 2026 | | | | | |
|---|---------------------------|---|---|--|--|
| REGION | SBFP Beneficiaries | Cost for Regular Component (P25.00 for 200 days) | Cost for Milk Component (P22.00 for 30 days) | Total Cost (NFP/Hot Meals and Milk) | Amount (1% of the Value of the Commodities) |
| Region 1 | 192,509 | 962,545,000 | 127,055,940 | 1,089,600,940 | 10,896,010 |
| Region 2 | 138,601 | 693,005,000 | 91,476,660 | 784,481,660 | 7,844,816 |
| Region 3 | 493,945 | 2,469,725,000 | 326,003,700 | 2,795,728,700 | 27,957,286 |
| Region 4A | 661,195 | 3,305,975,000 | 436,388,700 | 3,742,363,700 | 37,423,637 |
| Region 4B | 182,988 | 914,940,000 | 120,772,080 | 1,035,712,080 | 10,357,121 |
| Region 5 | 343,574 | 1,717,870,000 | 226,758,840 | 1,944,628,840 | 19,446,286 |
| Region 6 | 188,167 | 940,835,000 | 124,190,220 | 1,065,025,220 | 10,650,252 |
| Region 7 | 271,473 | 1,357,365,000 | 179,172,180 | 1,536,537,180 | 15,365,371 |

| Downloading of Program Support Funds on the Hauling Expenses for FY 2026 | | | | | |
|---|---------------------------|---|---|--|--|
| REGION | SBFP Beneficiaries | Cost for Regular Component (P25.00 for 200 days) | Cost for Milk Component (P22.00 for 30 days) | Total Cost (NFP/Hot Meals and Milk) | Amount (1% of the Value of the Commodities) |
| NIR | 234,546 | 1,172,730,000 | 154,800,360 | 1,327,530,360 | 13,275,304 |
| Region 8 | 229,266 | 1,146,330,000 | 151,315,560 | 1,297,645,560 | 12,976,456 |
| Region 9 | 257,287 | 1,286,435,000 | 169,809,420 | 1,456,244,420 | 14,562,445 |
| Region 10 | 237,213 | 1,186,065,000 | 156,560,580 | 1,342,625,580 | 13,426,257 |
| Region 11 | 243,815 | 1,219,075,000 | 160,917,900 | 1,379,992,900 | 13,799,929 |
| Region 12 | 219,382 | 1,096,910,000 | 144,792,120 | 1,241,702,120 | 12,417,021 |
| Caraga | 138,752 | 693,760,000 | 91,576,320 | 785,336,320 | 7,853,363 |
| NCR | 407,872 | 2,039,360,000 | 269,195,520 | 2,308,555,520 | 23,085,554 |
| CAR | 58,078 | 290,390,000 | 38,331,480 | 328,721,480 | 3,287,215 |
| GRAND TOTAL | 4,498,663 | 22,493,315,000 | 2,969,117,580 | 25,462,432,580 | 254,624,323 |

3. **Geographically Isolated and Disadvantaged Areas (GIDA)** - Consistent with the Department's mandate to monitor equity in service delivery, this allocation serves as a contingency fund for Schools Division Offices (SDOs) located in GIDAs to address additional transport costs and local price adjustments necessitated by difficult terrain or remote locations.

| Program Support Funds for Geographically Isolated and Disadvantaged Areas (GIDA) | | | |
|---|--------------------|---------------|----------------------|
| REGION | No. of SDOs | Amount | Total Amount |
| Region 1 | 4 | 200,000.00 | 800,000.00 |
| Region 2 | 5 | 200,000.00 | 1,000,000.00 |
| Region 3 | 7 | 200,000.00 | 1,400,000.00 |
| Region 4A | 5 | 200,000.00 | 1,000,000.00 |
| Region 4B | 5 | 200,000.00 | 1,000,000.00 |
| Region 5 | 6 | 200,000.00 | 1,200,000.00 |
| Region 6 | 5 | 200,000.00 | 1,000,000.00 |
| Region 7 | 2 | 200,000.00 | 400,000.00 |
| NIR | 2 | 200,000.00 | 400,000.00 |
| Region 8 | 6 | 200,000.00 | 1,200,000.00 |
| Region 9 | 5 | 200,000.00 | 1,000,000.00 |
| Region 10 | 5 | 200,000.00 | 1,000,000.00 |
| Region 11 | 5 | 200,000.00 | 1,000,000.00 |
| Region 12 | 4 | 200,000.00 | 800,000.00 |
| Caraga | 5 | 200,000.00 | 1,000,000.00 |
| NCR | - | - | - |
| CAR | 6 | 200,000.00 | 1,200,000.00 |
| GRAND TOTAL | 77 | | 15,400,000.00 |

4. **Program Implementation Review (PIR) of ROs and SDOs** - To facilitate the mandatory oversight and evaluation of the program's progress, these funds are allocated for the board, lodging, and travel expenses (TEV) of Regional and Division personnel during the conduct of periodic Program Implementation Reviews.

| TEV on Program Implementation Review (PIR) of ROs and SDOs |
|---|
|---|

| REGION | No. of ROs | Amount (ROs) | No. of SDOs | Amount (SDOs) | Total Amount |
|--------------------|------------|---------------------|-------------|----------------------|----------------------|
| Region 1 | 1 | 375,000.00 | 14 | 250,000.00 | 3,875,000.00 |
| Region 2 | 1 | 375,000.00 | 9 | 250,000.00 | 2,625,000.00 |
| Region 3 | 1 | 375,000.00 | 21 | 250,000.00 | 5,625,000.00 |
| Region 4A | 1 | 375,000.00 | 23 | 250,000.00 | 6,125,000.00 |
| Region 4B | 1 | 375,000.00 | 7 | 250,000.00 | 2,125,000.00 |
| Region 5 | 1 | 375,000.00 | 13 | 250,000.00 | 3,625,000.00 |
| Region 6 | 1 | 375,000.00 | 8 | 250,000.00 | 2,375,000.00 |
| Region 7 | 1 | 375,000.00 | 12 | 250,000.00 | 3,375,000.00 |
| NIR | 1 | 375,000.00 | 21 | 250,000.00 | 5,625,000.00 |
| Region 8 | 1 | 375,000.00 | 13 | 250,000.00 | 3,625,000.00 |
| Region 9 | 1 | 375,000.00 | 9 | 250,000.00 | 2,625,000.00 |
| Region 10 | 1 | 375,000.00 | 14 | 250,000.00 | 3,875,000.00 |
| Region 11 | 1 | 375,000.00 | 11 | 250,000.00 | 3,125,000.00 |
| Region 12 | 1 | 375,000.00 | 8 | 250,000.00 | 2,375,000.00 |
| Caraga | 1 | 375,000.00 | 12 | 250,000.00 | 3,375,000.00 |
| NCR | 1 | 375,000.00 | 16 | 250,000.00 | 4,375,000.00 |
| CAR | 1 | 375,000.00 | 8 | 250,000.00 | 2,375,000.00 |
| GRAND TOTAL | 17 | 6,375,000.00 | 219 | 54,750,000.00 | 61,125,000.00 |

5. **Communication Expenses** - This item provides the necessary communication support, including mobile and data load for SBFP focal persons in compliance with existing DepEd guidelines on communication allowances.

6.

| Communication Expenses | | | | | |
|-------------------------------|------------|--------------|-------------|---------------|--------------|
| REGION | No. of ROs | Amount (ROs) | No. of SDOs | Amount (SDOs) | Total Amount |
| Region 1 | 1 | 12,000.00 | 14 | 12,000.00 | 180,000.00 |
| Region 2 | 1 | 12,000.00 | 9 | 12,000.00 | 120,000.00 |
| Region 3 | 1 | 12,000.00 | 21 | 12,000.00 | 264,000.00 |
| Region 4A | 1 | 12,000.00 | 23 | 12,000.00 | 288,000.00 |
| Region 4B | 1 | 12,000.00 | 7 | 12,000.00 | 96,000.00 |
| Region 5 | 1 | 12,000.00 | 13 | 12,000.00 | 168,000.00 |
| Region 6 | 1 | 12,000.00 | 8 | 12,000.00 | 108,000.00 |
| Region 7 | 1 | 12,000.00 | 12 | 12,000.00 | 156,000.00 |
| NIR | 1 | 12,000.00 | 21 | 12,000.00 | 264,000.00 |
| Region 8 | 1 | 12,000.00 | 13 | 12,000.00 | 168,000.00 |
| Region 9 | 1 | 12,000.00 | 9 | 12,000.00 | 120,000.00 |
| Region 10 | 1 | 12,000.00 | 14 | 12,000.00 | 180,000.00 |
| Region 11 | 1 | 12,000.00 | 11 | 12,000.00 | 144,000.00 |
| Region 12 | 1 | 12,000.00 | 8 | 12,000.00 | 108,000.00 |
| Caraga | 1 | 12,000.00 | 12 | 12,000.00 | 156,000.00 |

| Communication Expenses | | | | | |
|-------------------------------|-------------------|---------------------|--------------------|----------------------|---------------------|
| REGION | No. of ROs | Amount (ROs) | No. of SDOs | Amount (SDOs) | Total Amount |
| NCR | 1 | 12,000.00 | 16 | 12,000.00 | 204,000.00 |
| CAR | 1 | 12,000.00 | 8 | 12,000.00 | 108,000.00 |
| GRAND TOTAL | 17 | 204,000.00 | 219 | 2,628,000.00 | 2,832,000.00 |

7. **Other supplies and materials** - This allocation covers the procurement of essential office supplies, health cards, Personal Protective Equipment (PPEs), and basic medicines required to maintain health and safety standards during the implementation of the feeding program.

Amount per SDO Classification Size:

Small (S) = P10, 000.00

Medium (M) = P15, 000.00

Large (L) = P20, 000.00

Very Large (VL) = P25,000

| Other supplies and materials (per Region) | | |
|--|--------------------|---------------------|
| REGION | No. of SDOs | Total Amount |
| Region 1 | 14 | 190,000.00 |
| Region 2 | 9 | 125,000.00 |
| Region 3 | 21 | 305,000.00 |
| Region 4A | 23 | 355,000.00 |
| Region 4B | 7 | 110,000.00 |
| Region 5 | 13 | 210,000.00 |
| Region 6 | 8 | 125,000.00 |
| Region 7 | 12 | 180,000.00 |
| NIR | 21 | 180,000.00 |
| Region 8 | 13 | 185,000.00 |
| Region 9 | 9 | 140,000.00 |
| Region 10 | 14 | 195,000.00 |
| Region 11 | 11 | 165,000.00 |
| Region 12 | 8 | 120,000.00 |
| Caraga | 12 | 165,000.00 |
| NCR | 16 | 250,000.00 |
| CAR | 8 | 120,000.00 |
| GRAND TOTAL | 219 | 3,225,000.00 |

8. **Cold Storage** - In the interest of quality control and consumer safety, these funds are allocated to the laboratory testing of food samples (such as E-Nutribun) at DOST-FNRI to ensure that all commodities meet the prescribed nutritional standards and safety specifications.

| Cold Storage | | | |
|---------------------|---|------------------|-----------------------|
| REGION | Total Number of Cold Storage Equipment needed in all Schools | Unit Cost | Total Amount |
| Region 1 | 2,176 | 15,000.00 | 32,640,000.00 |
| Region 2 | 1,742 | 15,000.00 | 26,130,000.00 |
| Region 3 | 1,531 | 15,000.00 | 22,965,000.00 |
| Region 4A | 2,081 | 15,000.00 | 31,215,000.00 |
| Region 4B | 105 | 15,000.00 | 1,575,000.00 |
| Region 5 | 2,348 | 15,000.00 | 35,220,000.00 |
| Region 6 | 325 | 15,000.00 | 4,875,000.00 |
| Region 7 | 731 | 15,000.00 | 10,965,000.00 |
| NIR | 250 | 15,000.00 | 3,750,000.00 |
| Region 8 | 2,726 | 15,000.00 | 40,890,000.00 |
| Region 9 | 1,746 | 15,000.00 | 26,190,000.00 |
| Region 10 | 513 | 15,000.00 | 7,695,000.00 |
| Region 11 | 790 | 15,000.00 | 11,850,000.00 |
| Region 12 | 674 | 15,000.00 | 10,110,000.00 |
| Caraga | 845 | 15,000.00 | 12,675,000.00 |
| NCR | 390 | 15,000.00 | 5,850,000.00 |
| CAR | 728 | 15,000.00 | 10,920,000.00 |
| GRAND TOTAL | 19,701 | | 295,515,000.00 |

9. **Nutritional Analysis of E-Nutribun and other NFP food commodities** - This fund is allotted to the mandatory laboratory testing of food samples (specifically E-Nutribun and other Nutritious Food Products). Samples submitted during the procurement activity shall undergo rigorous nutritional analysis at the DOST-FNRI Laboratory.

| Nutritional Analysis of E-Nutribun and other NFP food commodities | | | | |
|--|--------------------|------------------|--------------------|---------------------|
| REGION | No. of SDOs | Unit Cost | No. of days | Total Amount |
| Region 1 | 14 | 50,000.00 | 2 | 1,400,000.00 |
| Region 2 | 9 | 50,000.00 | 2 | 900,000.00 |
| Region 3 | 21 | 50,000.00 | 2 | 2,100,000.00 |
| Region 4A | 23 | 50,000.00 | 2 | 2,300,000.00 |
| Region 4B | 7 | 50,000.00 | 2 | 700,000.00 |
| Region 5 | 13 | 50,000.00 | 2 | 1,300,000.00 |
| Region 6 | 8 | 50,000.00 | 2 | 800,000.00 |
| Region 7 | 12 | 50,000.00 | 2 | 1,200,000.00 |
| NIR | 21 | 50,000.00 | 2 | 2,100,000.00 |
| Region 8 | 13 | 50,000.00 | 2 | 1,300,000.00 |
| Region 9 | 8 | 50,000.00 | 2 | 900,000.00 |
| Region 10 | 14 | 50,000.00 | 2 | 1,400,000.00 |

| Nutritional Analysis of E-Nutribun and other NFP food commodities | | | | |
|--|--------------------|------------------|--------------------|----------------------|
| REGION | No. of SDOs | Unit Cost | No. of days | Total Amount |
| Region 11 | 11 | 50,000.00 | 2 | 1,100,000.00 |
| Region 12 | 9 | 50,000.00 | 2 | 800,000.00 |
| Caraga | 12 | 50,000.00 | 2 | 1,200,000.00 |
| NCR | 16 | 50,000.00 | 2 | 1,600,000.00 |
| CAR | 8 | 50,000.00 | 2 | 800,000.00 |
| GRAND TOTAL | 219 | | | 21,900,000.00 |

10. **Monthly Meetings** - This fund is allocated for the conduct of regular monthly meetings at the Regional Office (RO) level. This budgetary provision covers meal expenses for participants, facilitating a structured environment for the continuous oversight and strategic management of the School-Based Feeding Program (SBFP) and its complementary initiatives.

| Monthly Meetings | | | | | |
|---|------------------|-------------------|----------------------|--------------------------|---------------------|
| No. of Regions | Unit Cost | No. of Pax | No. of months | Amount per Region | Grand Total |
| All 17 Regions (Regions 1, 2, 3, 4A, 4B, 5, 6, 7, NIR, 8, 9, 10, 11, 12, Caraga, NCR, CAR) | 500.00 | 50 | 12 | 300,000.00 | 5,100,000.00 |

11. **Progress Monitoring (COs and ROs)** - This allocation is provided for the conduct of high-level monitoring and field validation by Central Office (CO) and Regional Office (RO) personnel which covers the traveling expenses (TEV), board, and lodging of monitoring teams.

| Progress Monitoring (COs and ROs) | | | | | |
|---|------------------|-------------------|--------------------|---------------|---------------------|
| Region | Unit Cost | No. of pax | No. of days | Amount | Grand Total |
| All 17 Regions (Regions 1, 2, 3, 4A, 4B, 5, 6, 7, NIR, 8, 9, 10, 11, 12, Caraga, NCR, CAR) | 2,800.00 | 10 | 4 | 112,000.00 | 1,904,000.00 |

12. **Progress Monitoring (SDOs)** - This fund is allocated to SDOs for the conduct of regular monitoring visits, quality assessments of food served, and the verification of feeding days completed by individual schools.

| Progress Monitoring (SDOs) | | | | | |
|-----------------------------------|--------------------|------------------|-------------------|----------------------|---------------------|
| Region | No. of SDOs | Unit Cost | No. of pax | No. of months | Total Amount |
| Region 1 | 14 | 50,000.00 | 5 | 10 | 700,000.00 |
| Region 2 | 9 | 50,000.00 | 5 | 10 | 450,000.00 |

| | | | | | |
|--------------------|------------|-----------|---|----|----------------------|
| Region 3 | 21 | 50,000.00 | 5 | 10 | 1,050,000.00 |
| Region 4A | 23 | 50,000.00 | 5 | 10 | 1,150,000.00 |
| Region 4B | 7 | 50,000.00 | 5 | 10 | 350,000.00 |
| Region 5 | 13 | 50,000.00 | 5 | 10 | 650,000.00 |
| Region 6 | 8 | 50,000.00 | 5 | 10 | 400,000.00 |
| Region 7 | 12 | 50,000.00 | 5 | 10 | 600,000.00 |
| NIR | 21 | 50,000.00 | 5 | 10 | 1,050,000.00 |
| Region 8 | 13 | 50,000.00 | 5 | 10 | 650,000.00 |
| Region 9 | 9 | 50,000.00 | 5 | 10 | 450,000.00 |
| Region 10 | 14 | 50,000.00 | 5 | 10 | 700,000.00 |
| Region 11 | 11 | 50,000.00 | 5 | 10 | 550,000.00 |
| Region 12 | 8 | 50,000.00 | 5 | 10 | 400,000.00 |
| Caraga | 12 | 50,000.00 | 5 | 10 | 600,000.00 |
| NCR | 16 | 50,000.00 | 5 | 10 | 800,000.00 |
| CAR | 8 | 50,000.00 | 5 | 10 | 400,000.00 |
| GRAND TOTAL | 219 | | | | 10,950,000.00 |

13. **TEV for National Conferences** - This allocation is designated for the Traveling Expense Voucher (TEV) requirements of Regional Office personnel tasked to participate in National Conferences, Summits, and Policy Review workshops organized by the Central Office. The utilization of these funds shall be subject to existing accounting and auditing rules, specifically regarding the most economical means of transportation and the necessity of travel in relation to the School-Based Feeding Program's objectives.

| TEV for National Conferences | |
|-------------------------------------|---------------------|
| Region | Total Amount |
| Region 1 | 287,500.00 |
| Region 2 | 350,000.00 |
| Region 3 | 339,500.00 |
| Region 4A | 352,400.00 |
| Region 4B | 354,500.00 |
| Region 5 | 481,000.00 |
| Region 6 | 474,500.00 |
| Region 7 | 368,500.00 |
| NIR | 474,500.00 |
| Region 8 | 401,000.00 |
| Region 9 | 480,000.00 |
| Region 10 | 476,000.00 |
| Region 11 | 513,500.00 |
| Region 12 | 510,500.00 |
| Caraga | 487,500.00 |
| NCR | 258,100.00 |

| TEV for National Conferences | |
|------------------------------|---------------------|
| Region | Total Amount |
| CAR | 261,500.00 |
| GRAND TOTAL | 6,870,500.00 |

14. **SBFP Technical Assistance Staffing Pattern** - The staffing pattern for these roles shall be determined by the size of the division and the number of personnel required for each school kitchen to provide support which is proportional to the learner population. Below is the advised staffing pattern:

| Regional Offices (ROs) | | One (1) Technical Assistant II | |
|--------------------------------------|-----------------------|--------------------------------|---|
| Schools Division Offices (SDOs) | | | |
| Classification of Division (by Size) | Technical Assistant I | Administrative Support II | Kitchen Cooks/Aide |
| Very Small, Small | 1 | 1 | Subject to availability of funds or SDO and LGU agreement |
| Medium | 2 | 2 | |
| Large, Very Large | 3 | 2 | |

15. **Hiring of Contract of Services for ROs (TA II) and SDOs (TA I)** - This allocation provides for the hiring of Technical Assistant I and II positions, under Contract of Service (CoS) at both the Regional and Division levels. The engagement of these individuals shall be governed by CSC-COA-DBM Joint Circular No. 1, s. 2017 (as amended). The provided budget includes the monthly basic rate plus the mandatory 10% premium in lieu of social insurance and other benefits, as prescribed by existing government accounting rules. Holidays and weekends shall not be deducted from the monthly rates provided herein.

The hiring of School Feeding Assistants previously authorized under OUOPS Memo No. 2023-09-10297 shall be charged to School Operational Expenses or SDO PSF.

| Hiring of Contract of Service (CoS) Employee for Regional Offices | | | | | | |
|---|------------------------|--------|---------------|-----------------------------|-----------------------------|------------|
| Region | Work Category | Rate | Premium (10%) | Number of Staff to be Hired | Number of Months of service | Amount |
| Region 1 | Technical Assistant II | 38,000 | 3,800.00 | 1 | 12 | 501,600.00 |
| Region 2 | Technical Assistant II | 38,000 | 3,800.00 | 1 | 12 | 501,600.00 |
| Region 3 | Technical Assistant II | 38,000 | 3,800.00 | 1 | 12 | 501,600.00 |
| Region 4A | Technical Assistant II | 38,000 | 3,800.00 | 1 | 12 | 501,600.00 |

| Hiring of Contract of Service (CoS) Employee for Regional Offices | | | | | | |
|--|------------------------|-------------|----------------------|------------------------------------|------------------------------------|---------------------|
| Region | Work Category | Rate | Premium (10%) | Number of Staff to be Hired | Number of Months of service | Amount |
| Region 4B | Technical Assistant II | 38,000 | 3,800.00 | 1 | 12 | 501,600.00 |
| Region 5 | Technical Assistant II | 38,000 | 3,800.00 | 1 | 12 | 501,600.00 |
| Region 6 | Technical Assistant II | 38,000 | 3,800.00 | 1 | 12 | 501,600.00 |
| Region 7 | Technical Assistant II | 38,000 | 3,800.00 | 1 | 12 | 501,600.00 |
| NIR | Technical Assistant II | 38,000 | 3,800.00 | 1 | 12 | 501,600.00 |
| Region 8 | Technical Assistant II | 38,000 | 3,800.00 | 1 | 12 | 501,600.00 |
| Region 9 | Technical Assistant II | 38,000 | 3,800.00 | 1 | 12 | 501,600.00 |
| Region 10 | Technical Assistant II | 38,000 | 3,800.00 | 1 | 12 | 501,600.00 |
| Region 11 | Technical Assistant II | 38,000 | 3,800.00 | 1 | 12 | 501,600.00 |
| Region 12 | Technical Assistant II | 38,000 | 3,800.00 | 1 | 12 | 501,600.00 |
| Caraga | Technical Assistant II | 38,000 | 3,800.00 | 1 | 12 | 501,600.00 |
| NCR | Technical Assistant II | 38,000 | 3,800.00 | 1 | 12 | 501,600.00 |
| CAR | Technical Assistant II | 38,000 | 3,800.00 | 1 | 12 | 501,600.00 |
| Total | | | | 17 | | 8,527,200.00 |

| Hiring of Contract of Service (CoS) Employee for Schools Division Offices | | | | | | |
|--|-----------------------|-------------|----------------------|------------------------------------|------------------------------------|---------------|
| Region | Work Category | Rate | Premium (10%) | Number of Staff to be Hired | Number of Months of service | Amount |
| Region 1 | Technical Assistant I | 28,000 | 2,800.00 | 24 | 12 | 8,870,400.00 |
| Region 2 | Technical Assistant I | 28,000 | 2,800.00 | 16 | 12 | 5,913,600.00 |
| Region 3 | Technical Assistant I | 28,000 | 2,800.00 | 40 | 12 | 14,784,000.00 |
| Region 4A | Technical Assistant I | 28,000 | 2,800.00 | 47 | 12 | 17,371,200.00 |
| Region 4B | Technical Assistant I | 28,000 | 2,800.00 | 15 | 12 | 5,544,000.00 |
| Region 5 | Technical Assistant I | 28,000 | 2,800.00 | 28 | 12 | 10,348,800.00 |
| Region 6 | Technical Assistant I | 28,000 | 2,800.00 | 16 | 12 | 5,913,600.00 |
| Region 7 | Technical Assistant I | 28,000 | 2,800.00 | 23 | 12 | 8,500,800.00 |

| Hiring of Contract of Service (CoS) Employee for Schools Division Offices | | | | | | |
|--|-----------------------|-------------|----------------------|------------------------------------|------------------------------------|-----------------------|
| Region | Work Category | Rate | Premium (10%) | Number of Staff to be Hired | Number of Months of service | Amount |
| NIR | Technical Assistant I | 28,000 | 2,800.00 | 36 | 12 | 13,305,600.00 |
| Region 8 | Technical Assistant I | 28,000 | 2,800.00 | 24 | 12 | 8,870,400.00 |
| Region 9 | Technical Assistant I | 28,000 | 2,800.00 | 19 | 12 | 7,022,400.00 |
| Region 10 | Technical Assistant I | 28,000 | 2,800.00 | 25 | 12 | 9,240,000.00 |
| Region 11 | Technical Assistant I | 28,000 | 2,800.00 | 22 | 12 | 8,131,200.00 |
| Region 12 | Technical Assistant I | 28,000 | 2,800.00 | 16 | 12 | 5,913,600.00 |
| Caraga | Technical Assistant I | 28,000 | 2,800.00 | 21 | 12 | 7,761,600.00 |
| NCR | Technical Assistant I | 28,000 | 2,800.00 | 34 | 12 | 12,566,400.00 |
| CAR | Technical Assistant I | 28,000 | 2,800.00 | 16 | 12 | 5,913,600.00 |
| Total | | | | 422 | | 155,971,200.00 |

15. **Hiring of Contract of Service (CoS) Employee for 96 Established Central Kitchens (CKs)** - This table shows the hiring of Technical Assistants (TA I) under Contract of Service (CoS) specifically for 96 established Central Kitchens. These personnel shall be responsible for overseeing kitchen operations, maintaining sanitation standards, and ensuring accurate documentation of raw ingredients and finished food products.

Out of the 96, 15 Technical Assistant I for CKTC are approved in OM-OUOPS-2024-08-00378 while remaining 81 TA I items are subject for exemption from DBM-COA-CSC-DBM Joint Circular No. 2025-1. Hence, hiring of the remaining 81 TA I items shall await the approval from the DBM.

| Hiring of Contract of Service (CoS) Employee for Central Kitchens (CKs) | | | | | | |
|--|-----------------------|-------------|----------------------|------------------------------------|------------------------------------|---------------|
| Region/SDO / Training Center | Work Category | Rate | Premium (10%) | Number of Staff to be Hired | Number of Months of service | Amount |
| Region 1- SDO La Union/Bacnotan Central School | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 1- SDO La Union/San Julian Intergrated School | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |

| Hiring of Contract of Service (CoS) Employee for Central Kitchens (CKs) | | | | | | |
|--|-----------------------|-------------|----------------------|------------------------------------|------------------------------------|---------------|
| Region/SDO / Training Center | Work Category | Rate | Premium (10%) | Number of Staff to be Hired | Number of Months of service | Amount |
| Region 1- SDO La Union/ Agoo East Central School | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 1- SDO Vigan City/ Ayusan-paos ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 1- SDO Vigan City/ Nagsangalan ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 2 - SDO Tuguegarao/ Tuguegarao West Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 2 - SDO Tuguegarao/ Annafunan Integrated School | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 2 - SDO Tuguegarao/ Tagga ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 3 - SDO Bataan/ Dinalupihan ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 4A - SDO Antipolo City/ Juan Sumulong ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 4A - SDO Laguna/ Los Banos Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 5- SDO Masbate Province/ Mil | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |

| Hiring of Contract of Service (CoS) Employee for Central Kitchens (CKs) | | | | | | |
|--|-----------------------|-------------|----------------------|------------------------------------|------------------------------------|---------------|
| Region/SDO / Training Center | Work Category | Rate | Premium (10%) | Number of Staff to be Hired | Number of Months of service | Amount |
| agros West Central School | | | | | | |
| Region 5 - SDO Naga City/Concepcion Grande ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 5 - SDO Sorsogon/ Sta. Magdalena Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 5 - SDO Sorsogon/ Calongay ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 5 - SDO Sorsogon/ Irosin Central School | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 5 - SDO Sorsogon/ Matrnog ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 5 - SDO Sorsogon/Ba rcelona Central School | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 5 - SDO Tabaco City/Tabaco North Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| NCR – SDO Valenzuela City/Valenzuela City Central Kitchen | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| NIR - SDO Sagay City/Maria Lopez ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |

| Hiring of Contract of Service (CoS) Employee for Central Kitchens (CKs) | | | | | | |
|--|-----------------------|-------------|----------------------|------------------------------------|------------------------------------|---------------|
| Region/SDO / Training Center | Work Category | Rate | Premium (10%) | Number of Staff to be Hired | Number of Months of service | Amount |
| NIR – SDO Sagay City/KNK Central Kitchen (LGU Led) | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| NIR – SDO Sipalay City/Agripino ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 6 – SDO Capiz/ Cuatero Central School | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 6 - SDO Capiz/Ivisan ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 6 - SDO Roxas City/Roxas City BLT Kitchen(LGU Led) | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 7 - SDO Mandaue City/Opao ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 7 - SDO Mandaue City/ Labongon ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 9 - SDO Dipolog City/ Miputak East Central School | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 9 - SDO Zamboanga City/Tetuan Central School | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 10 - SDO Cagayan de Oro/ East | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |

| Hiring of Contract of Service (CoS) Employee for Central Kitchens (CKs) | | | | | | |
|--|-----------------------|-------------|----------------------|------------------------------------|------------------------------------|---------------|
| Region/SDO / Training Center | Work Category | Rate | Premium (10%) | Number of Staff to be Hired | Number of Months of service | Amount |
| City Central School | | | | | | |
| Region 10 - SDO Cagayan de Oro/West City Central School | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 10 - SDO Iligan City/Sta. Filomena Central School | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 10 - SDO Iligan City/Bagong Silang ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 10 - SDO Iligan City/Francisco Laya Memorial Integrated School | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 10 - SDO Iligan City/Sgt. Miguel Canoy Memorial ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 11/SDO Davao City/Sta. Ana ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 11 - SDO Davao del Norte/Maniki Central ES SPED Center | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 11- SDO Davao del Norte/Cambanogoy Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 11 - SDO Davao del | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |

| Hiring of Contract of Service (CoS) Employee for Central Kitchens (CKs) | | | | | | |
|--|-----------------------|-------------|----------------------|------------------------------------|------------------------------------|---------------|
| Region/SDO / Training Center | Work Category | Rate | Premium (10%) | Number of Staff to be Hired | Number of Months of service | Amount |
| Norte/Carmen Central ES | | | | | | |
| Region 11- SDO Davao del Norte/Sto. Tomas Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 11- SDO Davao del Norte/Nafco Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 11 - SDO Mati City/Rabat Rocamora Mati Central ES II | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 12 - SDO General Santos City/Datu Acad Dalid ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 12 - SDO General Santos City/Fatima Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 12 - SDO General Santos City/Pedro Acharon Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 12 - SDO Kidapawan City/Lanao Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 12 - SDO Cotabato Province/Mlang Pilot ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 12 - SDO Cotabato Province/Sag | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |

| Hiring of Contract of Service (CoS) Employee for Central Kitchens (CKs) | | | | | | |
|--|-----------------------|-------------|----------------------|------------------------------------|------------------------------------|---------------|
| Region/SDO / Training Center | Work Category | Rate | Premium (10%) | Number of Staff to be Hired | Number of Months of service | Amount |
| uing Central ES | | | | | | |
| Region 12 - SDO Cotabato Province/Pre s Roxas Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 12 - SDO Cotabato Province/ Lika Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 12 - SDO Cotabato Province/ Arakan Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 12 - SDO Cotabato Province/ Banisilan Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 12 - SDO Cotabato Province/ Carmen Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 12 - SDO Cotabato Province/ Kabacan Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 12 - SDO Cotabato Province/ Magpet Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 12 - SDO Cotabato Province/ Matalam Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |

| Hiring of Contract of Service (CoS) Employee for Central Kitchens (CKs) | | | | | | |
|--|-----------------------|-------------|----------------------|------------------------------------|------------------------------------|---------------|
| Region/SDO / Training Center | Work Category | Rate | Premium (10%) | Number of Staff to be Hired | Number of Months of service | Amount |
| Region 12 - SDO Cotabato Province/ Pikit Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 12 - SDO Cotabato Province/ Pigcawayan Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 12 - SDO Cotabato Province/ Tulumun Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 12 - SDO South Cotabato/ Tupi Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 12 - SDO South Cotabato/ Polomolok Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 12 - SDO South Cotabato/ Tampakan Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 12 - SDO South Cotabato/ Norala Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 12 - SDO South Cotabato/ Lugan Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 12 - SDO South Cotabato/ Surallah Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 12 - SDO South Cotabato/ | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |

| Hiring of Contract of Service (CoS) Employee for Central Kitchens (CKs) | | | | | | |
|--|-----------------------|-------------|----------------------|------------------------------------|------------------------------------|---------------|
| Region/SDO / Training Center | Work Category | Rate | Premium (10%) | Number of Staff to be Hired | Number of Months of service | Amount |
| Sto. Nino Central ES | | | | | | |
| Region 12 - SDO Sultan Kudarat/ Bagumbayan Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 12 - SDO Sultan Kudarat/ Katiku Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Region 12 - SDO Tacurong/ New Isabela Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Caraga - SDO Butuan City/Libertad Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Caraga - SDO Siargao Island/Pilar ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Caraga - SDO Siargao Island/Burgos Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Caraga - SDO Siargao Island/Don Enrique Navarro Memorial School | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Caraga - SDO Siargao Island/Dapa Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Caraga - SDO Siargao Island/General Luna Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Caraga/SDO Siargao Island/Sayak ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Caraga - SDO Siargao | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |

| Hiring of Contract of Service (CoS) Employee for Central Kitchens (CKs) | | | | | | |
|--|-----------------------|-------------|----------------------|------------------------------------|------------------------------------|---------------|
| Region/SDO / Training Center | Work Category | Rate | Premium (10%) | Number of Staff to be Hired | Number of Months of service | Amount |
| Island/Numancia Central ES | | | | | | |
| Caraga - SDO Siargao Island/San Benito Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Caraga - SDO Siargao Island/San Isidro Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Caraga - SDO Siargao Island/Sapao Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Caraga - SDO Siargao Island/Socorro Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Caraga - SDO Siargao Island/Nueva Estrella Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Caraga/SDO Surigao del Norte/Placer West Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Caraga - SDO Surigao del Norte/Malimono Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Caraga - SDO Surigao del Norte/Alegria Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Caraga - SDO Surigao del Norte/Anao-Aon Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Caraga - SDO Surigao del Norte/ | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |

| Hiring of Contract of Service (CoS) Employee for Central Kitchens (CKs) | | | | | | |
|--|-----------------------|-------------|----------------------|------------------------------------|------------------------------------|----------------------|
| Region/SDO / Training Center | Work Category | Rate | Premium (10%) | Number of Staff to be Hired | Number of Months of service | Amount |
| Bacuag Central ES | | | | | | |
| Caraga - SDO Surigao del Norte/Claver Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Caraga - SDO Surigao del Norte/Gigaquit Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Caraga - SDO Surigao del Norte/Mainit Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Caraga - SDO Surigao del Norte/Tubod Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Caraga- SDO Surigao del Norte/Taganaan Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Caraga - SDO Surigao del Norte/Sison Central ES | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Caraga - SDO Surigao del Norte/Quezon Integrated School | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| CAR - SDO Apayao/Sta. Marcela Central School | Technical Assistant I | 28,000.00 | 2,800.00 | 1 | 12 | 369,600.00 |
| Total | | | | | | 35,481,600.00 |

16. **Hiring of Contract of Service (CoS) Employee for 219 Central Kitchens (CKs) per SDO (Proposed FY 2026)** - This section details the budgetary requirements for the engagement of Technical Assistants (TA I) under Contract of Service (CoS) to provide specialized support in the operation of Central Kitchens.

| Hiring of Contract of Service (CoS) Employee for 219 Central Kitchens (CKs) per SDO | | | | | | |
|--|-----------------------|-------------|----------------------|------------------------------------|------------------------------------|----------------------|
| Region | Work Category | Rate | Premium (10%) | Number of Staff to be Hired | Number of Months of Service | Amount |
| Region I | Technical Assistant I | 28,000.00 | 2,800.00 | 14 | 6 | 2,587,200.00 |
| Region II | Technical Assistant I | 28,000.00 | 2,800.00 | 9 | 6 | 1,663,200.00 |
| Region III | Technical Assistant I | 28,000.00 | 2,800.00 | 21 | 6 | 3,880,800.00 |
| Region IV-A | Technical Assistant I | 28,000.00 | 2,800.00 | 23 | 6 | 4,250,400.00 |
| Region IV-B | Technical Assistant I | 28,000.00 | 2,800.00 | 7 | 6 | 1,293,600.00 |
| Region V | Technical Assistant I | 28,000.00 | 2,800.00 | 13 | 6 | 2,402,400.00 |
| NCR | Technical Assistant I | 28,000.00 | 2,800.00 | 16 | 6 | 2,956,800.00 |
| NIR | Technical Assistant I | 28,000.00 | 2,800.00 | 21 | 6 | 3,880,800.00 |
| Region VI | Technical Assistant I | 28,000.00 | 2,800.00 | 8 | 6 | 1,478,400.00 |
| Region VII | Technical Assistant I | 28,000.00 | 2,800.00 | 12 | 6 | 2,217,600.00 |
| Region VIII | Technical Assistant I | 28,000.00 | 2,800.00 | 13 | 6 | 2,402,400.00 |
| Region IX | Technical Assistant I | 28,000.00 | 2,800.00 | 9 | 6 | 1,663,200.00 |
| Region X | Technical Assistant I | 28,000.00 | 2,800.00 | 14 | 6 | 2,587,200.00 |
| Region XI | Technical Assistant I | 28,000.00 | 2,800.00 | 11 | 6 | 2,032,800.00 |
| Region XII | Technical Assistant I | 28,000.00 | 2,800.00 | 8 | 6 | 1,478,400.00 |
| Caraga | Technical Assistant I | 28,000.00 | 2,800.00 | 12 | 6 | 2,217,600.00 |
| CAR | Technical Assistant I | 28,000.00 | 2,800.00 | 8 | 6 | 1,478,400.00 |
| Total | | | | | | 40,471,200.00 |

17. **Operational Funds of CKTCs** - The following funds are allotted to designated Central Kitchen Training Centers (CKTCs) to cover operational overheads such as fuel (LPG), cleaning supplies, and ingredients needed for training sessions and benchmarking visits.

| Operational Funds for Central Kitchen Training Centers (CKTCs) | | | | | |
|---|---------------------------------|---|---|---|---------------|
| Region/SDO/ Training Center | Operational Expenses | Ingredients for 2 menus (P22 x 50 pax x 2) | Snacks of Visitors (P100 x 15 pax) | Number of visits allotted per year | Amount |
| Region 1 - SDO La Union/Bacnotan Central School | 1,300.00 | 2,200.00 | 1,500.00 | 10 | 50,000.00 |
| Region 1 - SDO La Union/ San Julian Integrated School | 1,300.00 | 2,200.00 | 1,500.00 | 10 | 50,000.00 |
| Region 2 - SDO Tuguegarao/ Tuguegarao West Central ES | 1,300.00 | 2,200.00 | 1,500.00 | 10 | 50,000.00 |
| Region 4A - SDO Antipolo City/ Juan Sumulong ES | 1,300.00 | 2,200.00 | 1,500.00 | 10 | 50,000.00 |
| Region 5 - SDO Sorsogon/ Sta. Magdalena Central ES | 1,300.00 | 2,200.00 | 1,500.00 | 10 | 50,000.00 |
| Region 5 - SDO Tabaco City/ Tabaco North Central ES | 1,300.00 | 2,200.00 | 1,500.00 | 10 | 50,000.00 |
| NIR - SDO Sagay City/ Maria Lopez ES | 1,300.00 | 2,200.00 | 1,500.00 | 10 | 50,000.00 |
| NIR - SDO Sibalay City/ Agripino ES | 1,300.00 | 2,200.00 | 1,500.00 | 10 | 50,000.00 |
| Region 6 - SDO Roxas City/ | 1,300.00 | 2,200.00 | 1,500.00 | 10 | 50,000.00 |
| Region 7 - SDO Mandaue City/ Opao ES | 1,300.00 | 2,200.00 | 1,500.00 | 10 | 50,000.00 |
| Region 10 - SDO Iligan City/ Sta. Filomena Central School | 1,300.00 | 2,200.00 | 1,500.00 | 10 | 50,000.00 |
| Region 11/SDO Davao del Norte/Maniki Central ES SPED Center | 1,300.00 | 2,200.00 | 1,500.00 | 10 | 50,000.00 |
| Region 11 - SDO Mati City/ Rabat Rocamora Mati Central ES II | 1,300.00 | 2,200.00 | 1,500.00 | 10 | 50,000.00 |
| Region 12 - SDO South Cotabato/ Tupi Central ES | 1,300.00 | 2,200.00 | 1,500.00 | 10 | 50,000.00 |

| Operational Funds for Central Kitchen Training Centers (CKTCs) | | | | | |
|---|---------------------------------|---|---|---|-------------------|
| Region/SDO/ Training Center | Operational Expenses | Ingredients for 2 menus (P22 x 50 pax x 2) | Snacks of Visitors (P100 x 15 pax) | Number of visits allotted per year | Amount |
| Region 12 – SDO Tacurong City/ New Isabela Central ES | 1,300.00 | 2,200.00 | 1,500.00 | 10 | 50,000.00 |
| Total | | | | | 750,000.00 |

18. **Refurbishment of Central Kitchen Training Centers (CKTCs) for FY 2026** - This allocation provides for the necessary minor repairs, fixtures, and facility improvements of Central Kitchens to ensure they remain compliant with food safety and sanitary standards required for large-scale food production.

| Refurbishment of Central Kitchens for FY 2026 | |
|---|-------------------------|
| Region | Total Amount |
| 1. Region 1- SDO La Union/Bacnotan Central School | 50,000.00 |
| 2. Region 1-SDO La Union/ San Julian Integrated School | 50,000.00 |
| 3. Region 2 - SDO Tuguegarao/ Tuguegarao West Central ES | 50,000.00 |
| 4. Region 4A - SDO Antipolo City/ Juan Sumulong ES | 50,000.00 |
| 5. Region 5 - SDO Sorsogon/Sta. Magdalena Central ES | 50,000.00 |
| 6. Region 5 - SDO Tabaco City/Tabaco North Central ES | 50,000.00 |
| 7. NIR - SDO Sagay City/Maria Lopez ES | 50,000.00 |
| 8. NIR - SDO Sipalay City/Agripino ES | 50,000.00 |
| 9. Region 6 - SDO Roxas City/ | 50,000.00 |
| 10. Region 7 - SDO Mandaue City/Opao ES | 50,000.00 |
| 11. Region 10 - SDO Iligan City/Sta. Filomena Central School | 50,000.00 |
| 12. Region 11 - SDO Davao del Norte/Maniki Central ES SPED Center | 50,000.00 |
| 13. Region 11 - SDO Mati City/Rabat Rocamora Mati Central ES II | 50,000.00 |
| 14. Region 12 - SDO South Cotabato/Tupi Central ES | 50,000.00 |
| 15. Region 12 - SDO Tacurong City/New Isabela Central ES | 50,000.00 |
| Total | 750,000.00 |

19. **Hiring of Contract of Service (CoS) Employee for Schools Division Offices - Administrative Support II (AS II)** - This allocation is provided for the engagement of Administrative Support II (AS II) personnel under Contract of Service (CoS) in the Schools Division Offices. These staff members shall be responsible for the consolidation of liquidation reports, maintenance of program records, and general administrative coordination. As with all CoS engagements, their services shall be governed by CSC-COA-DBM Joint Circular No. 1, s. 2017, and the budget herein provided covers the monthly rate and the mandatory 10% premium in lieu of benefits, ensuring compliant and efficient administrative operations at the Division level. Holidays and weekends shall not be deducted from the monthly rate provided herein.

| Hiring of Contract of Service (CoS) Employee for Schools Division Offices – Administrative Support II (AS II) | | | | | | |
|--|---------------------------|-------------|----------------------|------------------------------------|------------------------------------|----------------------|
| Region | Work Category | Rate | Premium (10%) | Number of Staff to be Hired | Number of Months of service | Amount |
| Region 1 | Administrative Support II | 22,000.00 | 2,200.00 | 16 | 12 | 4,646,400.00 |
| Region 2 | Administrative Support II | 22,000.00 | 2,200.00 | 11 | 12 | 3,194,400.00 |
| Region 3 | Administrative Support II | 22,000.00 | 2,200.00 | 25 | 12 | 7,260,000.00 |
| Region 4A | Administrative Support II | 22,000.00 | 2,200.00 | 28 | 12 | 8,131,200.00 |
| Region 4B | Administrative Support II | 22,000.00 | 2,200.00 | 8 | 12 | 2,323,200.00 |
| Region 5 | Administrative Support II | 22,000.00 | 2,200.00 | 16 | 12 | 4,646,400.00 |
| Region 6 | Administrative Support II | 22,000.00 | 2,200.00 | 9 | 12 | 2,613,600.00 |
| Region 7 | Administrative Support II | 22,000.00 | 2,200.00 | 14 | 12 | 4,065,600.00 |
| NIR | Administrative Support II | 22,000.00 | 2,200.00 | 23 | 12 | 6,679,200.00 |
| Region 8 | Administrative Support II | 22,000.00 | 2,200.00 | 14 | 12 | 4,065,600.00 |
| Region 9 | Administrative Support II | 22,000.00 | 2,200.00 | 11 | 12 | 3,194,400.00 |
| Region 10 | Administrative Support II | 22,000.00 | 2,200.00 | 15 | 12 | 4,356,000.00 |
| Region 11 | Administrative Support II | 22,000.00 | 2,200.00 | 12 | 12 | 3,484,800.00 |
| Region 12 | Administrative Support II | 22,000.00 | 2,200.00 | 9 | 12 | 2,613,600.00 |
| Caraga | Administrative Support II | 22,000.00 | 2,200.00 | 12 | 12 | 3,484,800.00 |
| NCR | Administrative Support II | 28,000.00 | 2,800.00 | 19 | 12 | 5,517,600.00 |
| CAR | Administrative Support II | 28,000.00 | 2,800.00 | 8 | 12 | 2,323,200.00 |
| Total | | | | 250 | | 72,600,000.00 |

20. **Implementation of Gulayan sa Paaralan Program (GPP) and Integrated School Nutrition Model (ISNM)** - This budgetary item supports the sustainability of school gardens and nutrition models, funding capacity building, advocacy campaigns, and the procurement of gardening tools to augment the food supply for the feeding program.

Amount per Classification Size:

| Size Classification | Regional Office | School Division Office (SDO) |
|----------------------------|------------------------|-------------------------------------|
| Small (S) | P100,000.00 | P100,000.00 |
| Medium (M) | P150,000.00 | P120,000.00 |
| Large (L) | P200,000.00 | P140,000.00 |
| Very Large (VL) | - | P150,000.00 |

Note: P30,000 x ISNM Lighthouse School per SDO

| Program Support Funds for the Implementation of the Gulayan Sa Paaralan Program (GPP) and Integrated School Nutrition Model (ISNM) | | | | | | | |
|---|------------|---------------------|-------------|----------------------|----------------|---------------------|----------------------|
| Region | No. of ROs | Amount (ROs) | No. of SDOs | Amount (SDOs) | No. of ISNM LS | Amount (ISNM LS) | Total Amount |
| Region 1 | 1 | 150,000.00 | 14 | 1,600,000.00 | 14 | 420,000.00 | 2,170,000.00 |
| Region 2 | 1 | 100,000.00 | 9 | 1,040,000.00 | 9 | 270,000.00 | 1,410,000.00 |
| Region 3 | 1 | 200,000.00 | 21 | 2,480,000.00 | 20 | 600,000.00 | 3,280,000.00 |
| Region 4A | 1 | 200,000.00 | 23 | 2,790,000.00 | 73 | 2,190,000.00 | 5,180,000.00 |
| Region 4B | 1 | 100,000.00 | 7 | 860,000.00 | 8 | 240,000.00 | 1,200,000.00 |
| Region 5 | 1 | 150,000.00 | 13 | 1,610,000.00 | 13 | 390,000.00 | 2,150,000.00 |
| Region 6 | 1 | 100,000.00 | 8 | 970,000.00 | 8 | 240,000.00 | 1,310,000.00 |
| Region 7 | 1 | 150,000.00 | 12 | 1,430,000.00 | 12 | 360,000.00 | 1,940,000.00 |
| NIR | 1 | 200,000.00 | 21 | 2,400,000.00 | 18 | 540,000.00 | 3,140,000.00 |
| Region 8 | 1 | 150,000.00 | 13 | 1,520,000.00 | 13 | 390,000.00 | 2,060,000.00 |
| Region 9 | 1 | 100,000.00 | 9 | 1,100,000.00 | 8 | 240,000.00 | 1,440,000.00 |
| Region 10 | 1 | 150,000.00 | 14 | 1,620,000.00 | 14 | 420,000.00 | 2,190,000.00 |
| Region 11 | 1 | 150,000.00 | 11 | 1,320,000.00 | 11 | 330,000.00 | 1,800,000.00 |
| Region 12 | 1 | 100,000.00 | 8 | 960,000.00 | 8 | 240,000.00 | 1,300,000.00 |
| Caraga | 1 | 150,000.00 | 12 | 1,380,000.00 | 12 | 360,000.00 | 1,890,000.00 |
| NCR | 1 | 200,000.00 | 16 | 1,960,000.00 | 16 | 480,000.00 | 2,640,000.00 |
| CAR | 1 | 100,000.00 | 8 | 960,000.00 | 8 | 240,000.00 | 1,300,000.00 |
| Total | 17 | 2,450,000.00 | 219 | 26,000,000.00 | 265 | 7,950,000.00 | 36,400,000.00 |

21. Implementation of Water, Sanitation and Hygiene (WASH) in Schools (WinS)

Program - Recognizing that hygiene is critical to nutrition, this fund is designated for the repair of handwashing facilities, water testing, and the production of IEC materials to promote safe sanitation practices among learners.

Amount per SDO Classification Size:

Small (S) - P100,000.00

Medium (M) - P120,000.00

Large (L) - P140,000.00

Very Large (VL) - P150,000.00

| Program Support Funds for the Implementation of Water, Sanitation and Hygiene (WASH) in Schools (WinS) Program | | | | | |
|---|------------|--------------|-------------|---------------|--------------|
| Region | No. of ROs | Amount (ROs) | No. of SDOs | Amount (SDOs) | Total Amount |
| Region 1 | 1 | 200,000.00 | 14 | 1,600,000.00 | 1,800,000.00 |
| Region 2 | 1 | 200,000.00 | 9 | 1,040,000.00 | 1,240,000.00 |
| Region 3 | 1 | 200,000.00 | 21 | 2,480,000.00 | 2,680,000.00 |
| Region 4A | 1 | 200,000.00 | 23 | 2,790,000.00 | 2,990,000.00 |
| Region 4B | 1 | 200,000.00 | 7 | 860,000.00 | 1,060,000.00 |
| Region 5 | 1 | 200,000.00 | 13 | 1,610,000.00 | 1,810,000.00 |

| Program Support Funds for the Implementation of Water, Sanitation and Hygiene (WASH) in Schools (WinS) Program | | | | | |
|---|-------------------|---------------------|--------------------|----------------------|----------------------|
| Region | No. of ROs | Amount (ROs) | No. of SDOs | Amount (SDOs) | Total Amount |
| Region 6 | 1 | 200,000.00 | 8 | 970,000.00 | 1,170,000.00 |
| Region 7 | 1 | 200,000.00 | 12 | 1,430,000.00 | 1,630,000.00 |
| NIR | 1 | 200,000.00 | 21 | 2,400,000.00 | 2,600,000.00 |
| Region 8 | 1 | 200,000.00 | 13 | 1,520,000.00 | 1,720,000.00 |
| Region 9 | 1 | 200,000.00 | 9 | 1,100,000.00 | 1,300,000.00 |
| Region 10 | 1 | 200,000.00 | 14 | 1,620,000.00 | 1,820,000.00 |
| Region 11 | 1 | 200,000.00 | 11 | 1,320,000.00 | 1,520,000.00 |
| Region 12 | 1 | 200,000.00 | 8 | 960,000.00 | 1,160,000.00 |
| Caraga | 1 | 200,000.00 | 12 | 1,380,000.00 | 1,580,000.00 |
| NCR | 1 | 200,000.00 | 16 | 1,960,000.00 | 2,160,000.00 |
| CAR | 1 | 200,000.00 | 8 | 960,000.00 | 1,160,000.00 |
| Total | 17 | 3,400,000.00 | 219 | 26,000,000.00 | 29,400,000.00 |

22. **Procurement of Deworming Medicines and/or Soaps (Charge against SBFP FY 2026 Current Funds)** - This specific allocation is intended for the procurement of deworming tablets and hygiene kits for all SBFP beneficiaries, addressing parasitic infections that may hinder the effective absorption of nutrients.

| Deworming Medicines and or Soaps | | | | |
|---|------------------------------------|-------------------|--------------------|-----------------------|
| Region | Items/ Particular Unit Cost | No. of Pax | No. of Days | Total Amount |
| Region 1 | 12.00 | 192,509 | 2 | 4,620,216.00 |
| Region 2 | 12.00 | 138,601 | 2 | 3,326,424.00 |
| Region 3 | 12.00 | 493,945 | 2 | 11,854,680.00 |
| Region 4A | 12.00 | 661,195 | 2 | 15,868,680.00 |
| Region 4B | 12.00 | 182,988 | 2 | 4,391,712.00 |
| Region 5 | 12.00 | 343,574 | 2 | 8,245,776.00 |
| Region 6 | 12.00 | 188,167 | 2 | 4,516,008.00 |
| Region 7 | 12.00 | 271,473 | 2 | 6,515,352.00 |
| NIR | 12.00 | 234,546 | 2 | 5,629,104.00 |
| Region 8 | 12.00 | 229,266 | 2 | 5,502,384.00 |
| Region 9 | 12.00 | 257,287 | 2 | 6,174,888.00 |
| Region 10 | 12.00 | 237,213 | 2 | 5,693,112.00 |
| Region 11 | 12.00 | 243,815 | 2 | 5,851,560.00 |
| Region 12 | 12.00 | 219,382 | 2 | 5,265,168.00 |
| Caraga | 12.00 | 138,752 | 2 | 3,330,048.00 |
| NCR | 12.00 | 407,872 | 2 | 9,788,928.00 |
| CAR | 12.00 | 58,078 | 2 | 1,393,872.00 |
| Total | | 4,498,663 | | 107,967,912.00 |

23. **Implementation of Home-grown School Feeding Program (HGSF) for Calendar Year (CY) 2026** - This section outlines the funding for the pilot implementation of

HGSF, which focuses on sourcing daily nutritious meals from local producers to support both learner health and the local community economy.

| Home-grown School Feeding Program (HGSF) for Calendar Year (CY) 2026 | |
|---|---------------------|
| SDO | Amount |
| Santiago City | 4,000,000.00 |
| Cauayan City | 2,400,000.00 |
| Quezon City | 1,600,000.00 |
| Total | 8,000,000.00 |

24. **"Galing at Talino" School Canteens** - This allocation is provided for the pilot implementation and minor refurbishment of select 'Galing at Talino' School Canteens. The funds shall be utilized for the procurement of essential canteen equipment and the improvement of food service areas to ensure compliance with food safety standards and the promotion of nutrient-dense food option.

| "Galing at Talino" School Canteens | | |
|---|------------------------------|---------------------|
| No. of Regions | No. of School Canteen | Amount |
| All 17 Regions (Regions 1, 2, 3, 4A, 4B, 5, 6, 7, NIR, 8, 9, 10, 11, 12, Caraga, NCR, CAR) | 1 | 100,00.00 |
| GRAND TOTAL | | 1,700,000.00 |

25. **Augmentation Expenses of Health Personnel** - This fund provides for the augmentation of transportation and communication expenses for nurses, dentists, and nutritionists overseeing the program.

| Augmentation Expenses of Health Personnel | | | | | |
|--|-------------------|---------------------|---------------------|----------------------|----------------------|
| Region | No. of ROs | Amount (ROs) | No. of Staff | Amount (SDOs) | Total Amount |
| Region 1 | 1 | 60,000.00 | 24 | 1,185,600.00 | 1,245,600.00 |
| Region 2 | 1 | 60,000.00 | 16 | 861,600.00 | 921,600.00 |
| Region 3 | 1 | 60,000.00 | 40 | 2,071,200.00 | 2,131,200.00 |
| Region 4A | 1 | 60,000.00 | 47 | 2,623,200.00 | 2,683,200.00 |
| Region 4B | 1 | 60,000.00 | 15 | 736,800.00 | 796,800.00 |
| Region 5 | 1 | 60,000.00 | 28 | 1,629,600.00 | 1,689,600.00 |
| Region 6 | 1 | 60,000.00 | 16 | 912,000.00 | 972,000.00 |
| Region 7 | 1 | 60,000.00 | 23 | 1,300,800.00 | 1,360,800.00 |
| NIR | 1 | 60,000.00 | 36 | 1,677,600.00 | 1,737,600.00 |
| Region 8 | 1 | 60,000.00 | 24 | 1,096,800.00 | 1,156,800.00 |
| Region 9 | 1 | 60,000.00 | 19 | 1,005,600.00 | 1,065,600.00 |
| Region 10 | 1 | 60,000.00 | 25 | 1,132,800.00 | 1,192,800.00 |
| Region 11 | 1 | 60,000.00 | 22 | 1,024,800.00 | 1,084,800.00 |
| Region 12 | 1 | 60,000.00 | 16 | 772,800.00 | 832,800.00 |
| Caraga | 1 | 60,000.00 | 21 | 864,000.00 | 924,000.00 |
| NCR | 1 | 72,000.00 | 34 | 1,742,400.00 | 1,814,400.00 |
| CAR | 1 | 60,000.00 | 16 | 672,000.00 | 732,000.00 |
| Total | 17 | 1,032,000.00 | 422 | 21,309,600.00 | 22,341,600.00 |

ANNEX C**FY 2026 IMPLEMENTATION TIMELINE**

| Process/Activities | Timeline |
|--|---|
| 1. SBFP Instructions <ul style="list-style-type: none"> • Drafting • Routing and Approval | November 2025 January to March 2026 |
| 2. Transfer of the Milk Feeding Component to NDA & PCC <ul style="list-style-type: none"> • Drafting and issuance of the Joint Administrative Order on the Milk Feeding Guidelines • Submission of Milk Recommendations from SDOs • Milk Mapping • Preparation and Legal Review of MOU among DepEd, NDA, and PCC • Signing of MOU between SDOs and NDA/PCC field offices | November 2025 to April 2026 November to December 2025 April 2026 April to May 2026 May 2026 |
| 3. Release of Funds <ul style="list-style-type: none"> • Comprehensive Release to ROs • ROs' request for FISARO from DBM • Downloading of PSF from ROs to SDOs • Downloading of funds to schools | January 2026 February to April 2026 April to May 2026 May to June 2026 |
| 4. Identification of Meals to be provided to each school (Pure Hot Meals (HM) or Combination of HM and Nutritious Food Products (NFP)), Preparation of Cycle Menu, Supply Mapping, etc | March to April 2026 |
| 5. Coordination with the Local Government Unit (LGU) <ul style="list-style-type: none"> • Identification of schools implementing hot meals feeding modality • Identification of kitchen sites for schools providing hot meals • Optimizing the operational efficiency by integrating local cooperatives into the supply chain • Finalization of drafting the Memorandum of Agreement (MOA) between LGU and DepEd SDO | February to May 2026 |
| 6. Procurement Process <ul style="list-style-type: none"> • Conduct of Market Survey and preparation of documents (Cycle Menu, Tech Specs, WFP, PPMP, APP, Authority to Procure, Project Proposal) • Conduct of Procurement Process (Competitive bidding or Small-Value Procurement) • Request of NCA from DBM • Awarding of NOA/Contract/NTP | April to June 2026 |
| 7. Nutritional Assessment of Learners | May to June 2026 |

| Process/Activities | Timeline |
|---|---|
| <p>8. Actual Feeding</p> <ul style="list-style-type: none"> • HM/NFP (200 days) <ul style="list-style-type: none"> June 15-30: 12 days July 1-31: 23 days Aug. 3-31: 21 days Sept. 1-30: 22 days Oct. 1-30: 22 days Nov. 2-30: 21 days Dec. 1-18: 19 days Jan. 4-29: 20 days Feb. 1-26: 20 days March 1-31: 23 days • Milk (30 days) | <p>Within June 15, 2026 to March 31, 2027</p> |
| <p>9. Payment</p> <ul style="list-style-type: none"> • Staggered Payments | <p>Within June 2026 to May 2027</p> |
| <p>10. Establishment/Refurbishment of Central/School Kitchens</p> <ul style="list-style-type: none"> • Mapping and Capacity Inventory • Site Selection • Coordination with Engineers • Preparation and Finalization of Program of Work • Downloading of Funds to SDOs • Procurement • Establishment/Refurbishment | <p>January to March 2027</p> |
| <p>11. Procurement of Mobile Kitchens and Muti-cab for Central Kitchens</p> <ul style="list-style-type: none"> • Site Selection and Development of Tech Specs with Market Scoping • Approval from DBM to Procure Motor Vehicle • Downloading of Funds • Procurement | <p>January to March 2027</p> |

ANNEX D

COLD STORAGE TECHNICAL SPECIFICATIONS

| Type of Cold Storage | Technical Specification |
|----------------------------------|---|
| Chest Type Freezer (Inverter) | 3.5 cubic solid top (Dual Function) Galvanized Interior |
| | Temperature Range: -18 C or Lower |
| | Manual Defrost Chest Freezer |
| | Energy-efficient model |
| | Lockable Lid for Security |
| Upright Chiller (Inverter) | Rust and corrosion resistant inner lining |
| | 4.5 cu.ft Heavy Duty Quality |
| | 7 Level Temperature Control |
| | LED Lights |
| | Energy-Efficient Inverter Compressor |
| | 7 Level Temperature Control |
| | Blower Fan |
| | Temperature Range 2-8 C |
| Key Lock for Security | |

ANNEX E

**PROCESS AND TERMS OF REFERENCE FOR THE
HIRING OF CONTRACT OF SERVICE**

1. **Process of Hiring and Downloading of Funds** - The hiring of the proposed COS shall be done by the ROs, SDOs, and Schools following the qualifications stated hereunder. Thus, the payment for the COS shall be made by the ROs, SDOs, and schools.
2. **Place of Assignment** - The SBFP-COS (TA II or TA I) shall report to their respective RO to assist the Regional SBFP Focal Persons under the School Health and Nutrition Unit (SHNU) of the Education Support Services Division (ESSD).

The SBFP-COS (TA I and AS II) shall report to the SDO on designated days to coordinate with the SDO SBFP Focal Persons under the SGOD-School Health and Nutrition Unit (SGOD-SHNU) but are expected to report to the schools assigned to them to coordinate the implementation of SBFP, NSP, and WinS. There are also TAs I assigned to act as School Feeding Coordinators in Central Kitchens (CK) or Central Kitchen Training Centers (CKTCs).

While the SFAs shall report to the specific school that hired them.

3. **Terms of Reference of the SBFP-COS, Technical Assistant (TA) II or TA I in the RO** - The proposed COS personnel to be hired for the ROs for the position of Technical Assistant I (TA I) shall perform the following functions:
 1. Provides technical and administrative support in delivering efficient and effective plans and activities of SBFP and related programs and activities (Nutrition-Support Program and Water, Sanitation, and Hygiene in Schools).
 2. Assists in the integration and harmonization of SBFP policies and programs and related programs and activities in the region;
 3. Assists in the monitoring and evaluation as well as preparation of reports on the implementation of SBFP and related programs and activities;
 4. Assists in the preparation of technical documents such as concept notes, program plan, activity designs, accomplishment reports, and presentations among others regarding SBFP and related programs and activities in the region;
 5. Assists in drafting letters, memoranda, and other types of communications;
 6. Assists in the conduct of meetings, seminars, workshops, and trainings of SBFP and related programs and activities;
 7. Assists in the coordination with different offices in the Department, other concerned government agencies, partners, and nutrition experts in the implementation of SBFP and related programs and activities as well as in the delivery of nutrition services and interventions;
 8. Maintains database of SBFP and related programs and activities;
 9. Attends meetings as assigned; and
 10. Performs other functions as may be deemed necessary.

The CoS shall be allowed to enjoy flexi-time arrangements, overtime services with approval, claim reimbursements of transportation expenses for all SBFP, GPP, and WinS-related activities, and other authorized benefits (e.g. gratuity pay), chargeable against SBFP-PSF. Holidays and weekends shall not be deducted from the monthly rate provided herein.

4. **Qualifications of the SBFP-COS, Technical Assistant (TA) II or TA I in the RO** - In relation to the above-mentioned terms of reference, the COS shall have the following qualifications:
 1. Bachelor's degree relevant to the job (e.g., nutritionist-dietitian, allied health);
 2. For TA II: Requires 8 hours of relevant training; For TA I: No training required;
 3. For TA II: Requires 1 year of relevant experience; For TA I: No experience required;
 4. Graduate of Nutrition and Dietetics is an advantage

5. **Terms of Reference of the SBFP-COS, Technical Assistant I (TA I) in the SDO** - The proposed COS personnel to be hired for the SDOs for the position of Technical Assistant I (TA I) shall perform the following functions:
 1. Provides technical and administrative assistance in the implementation of the School-Based Feeding Program (SBFP), Nutrition-Sensitive Programs (NSP), Water, Sanitation, and Hygiene in Schools (WinS), and Central Kitchen operations across assigned schools.
 2. Assists in the gathering, consolidation, and reporting of data and information related to program implementation, including baseline and endline data, school profiles, and other required reports.
 3. Supports coordination and communication between the Schools Division Office (SDO), School Heads, PDO I, Central Kitchen Focal Persons, LGUs, and other stakeholders regarding program activities, requirements, and schedules.
 4. Assists in monitoring program implementation through site visits, documentation, and preparation of monitoring reports, under the guidance of SDO focal persons.
 5. Provides basic technical assistance to schools by:
 - a. Supporting orientation on program guidelines and processes;
 - b. Assisting in the preparation and maintenance of required records and forms;
 - c. Supporting the organization and documentation of School Core Groups and volunteer participation.
 6. Assists in tracking and documenting program implementation, including:
 - a. Delivery and receipt of food commodities and supplies;
 - b. Status of feeding activities, WinS compliance, and NSP implementation;
 - c. Kitchen operations and workflow in Central Kitchens;
 - d. Availability and condition of facilities such as storage areas and WASH facilities, based on prescribed standards.
 7. Supports the use of monitoring systems and tools (e.g., e-OMS) by assisting in data encoding, checking submissions, and consolidating reports from schools.
 8. Assists in the preparation, validation, and timely submission of reports and program documents, including but not limited to SBFP forms, NSP and WinS reports, and Central Kitchen documentation.

9. Documents issues, gaps, and concerns encountered during implementation and elevates these to the appropriate SDO focal persons for proper action.
10. Provides logistical and administrative support in the conduct of meetings, trainings, orientations, and benchmarking activities related to the programs.
11. Performs other related technical and administrative support tasks as may be assigned by the immediate supervisor.

The CoS shall be allowed to enjoy flexi-time arrangements, overtime services with approval, claim reimbursements of transportation expenses for all SBFP, GPP, and WinS-related activities, and other authorized benefits (e.g gratuity pay), chargeable against SBFP-PSF. Holidays and weekends shall not be deducted from the monthly rate provided herein.

6. Qualifications of the SBFP-COS, Technical Assistant (TA) I in the SDO - In relation to the above-mentioned terms of reference, the COS shall have the following qualifications:

1. Bachelor's degree relevant to the job;
2. No training required;
3. No experience required;
4. Physically fit
5. Graduate of Nutrition and Dietetics is an advantage

7. Terms of Reference of the SBFP-COS, Technical Assistant I (TA I) in the Central Kitchens (CKs) and Central Kitchen Training Centers (CKTCs) - The proposed COS to be hired for the Central Kitchen shall have the following terms of reference for the position of Technical Assistant I:

1. Acts as the School Feeding Coordinator and the Central Kitchen Focal Person;
2. Identifies the target beneficiaries based on the criteria provided, for approval by the School Head;
3. Finalizes the cycle menu for the whole duration of feeding, the Work and Financial Plan (WFP), and the Project Procurement Management Plan (PPMP) for approval by the School Head and for submission to the SDO;
4. Submits a copy of the approved PPMP to the School BAC and BAC Secretariat for the preparation of the School Annual Procurement Plan (APP) for approval by the School Head;
5. Establishes a School Core Group;
6. Identifies the parents/volunteers who shall help in the whole duration of the Program (identified parents/volunteers must be physically and mentally fit);
7. Orients all other SBFP implementers at the school on the program flow and its implementing guidelines;
8. Prepares the daily or weekly schedule of parent/volunteers who shall prepare and cook the menu for the day, prepare the feeding area, supervise the daily feeding program, and wash the dishes;
9. Supervises the work flow in the central kitchen;
10. Educates and trains parents, volunteers, and central kitchen staff who shall help in the food preparation and distribution;
11. Oversees the implementation of the program and facilitate prompt liquidation of SBFP downloaded funds;

12. Does the recording and reporting using the School-Based Feeding Program form;
13. Submits the terminal report at the end of feeding to the Schools Division Office through the District Office;
14. Reports any issues and concerns regarding the implementation of the program to the division SBFP Focal Persons; and
15. Does other related tasks.

As Training Center:

1. Explains what the BLT Central Kitchen is and its different elements; and
2. Demonstrates the day-to-day operations of the Central Kitchen for those LGUs who's going for benchmarking and training purposes.

8. Qualifications of the SBFP-COS, TA/I in the CKs and CKTCs - In relation to the above-mentioned terms of reference, the COS shall have the following qualifications:

1. Bachelor's degree relevant to the job (e.g., nutritionist-dietitian, allied health);
2. No training required;
3. No experience required;
4. Graduate of Nutrition and Dietetics is an advantage

9. Terms of Reference of the SBFP-COS, Administrative Support (AS) II - The proposed COS to be hired for the SDOs shall have the following terms of reference for the position of Administrative Support II:

1. Provides administrative support to ensure efficient operation of SBFP and related activities in the SDO;
2. Carries out administrative duties such as filing, recording, receiving/releasing documents, typing, copying, binding, scanning etc.;
3. Assists in the maintenance of database for SBFP and related programs and activities in the SDO;
4. Assists in the conduct of meetings, seminars, workshops, and trainings of SBFP and related programs and activities;
5. Assists in the monitoring and evaluation as well as preparation of reports on the implementation of SBFP and related programs and activities;
6. Contributes to team effort by accomplishing related results as needed; and
7. Performs other functions as may be deemed necessary.

10. Qualifications of the SBFP-COS, Administrative Support (AS) II - In relation to the above-mentioned terms of reference, the COS shall have the following qualifications:

1. Completion of at least two years in college; or Senior High School graduate with specialization relevant to the job
2. 8 hours of relevant training
3. 1 year of relevant experience

11. Terms of Reference of the School Feeding Assistant (SFA) - The proposed COS to be hired for the schools shall have the following terms of reference for the position of Feeding Assistants:

1. Assists in the food preparation and distribution of meals and/or food commodities in the school and/or Central Kitchen together with the school SBFP core group;

2. Maintains the cleanliness and functionality of all equipment and facilities used for the feeding activity and program, e.g., feeding area, storage area, and food preparation area together with the school SBFP core group;
 3. Assists in the conduct of baseline and endline nutritional assessment in schools;
 4. Assists in the collection and consolidation of SBFP forms and records accomplished at the school level;
 5. Assists in maintaining the school garden and checking of WASH facilities; and
 6. Perform other functions as may be deemed necessary
12. **Qualifications of the SFA** - In relation to the above-mentioned terms of reference, the COS shall have the following qualifications:
1. Completion of at least Senior High School graduate
 2. Physically fit
13. **Issuance of Contract** - The Regional Offices, Schools Division Offices, and schools shall issue the contract (Service Agreement) of the abovementioned COS and execute the same in accordance with the Guidelines on the Hiring of COS issued by the Office of the Secretary, this Department, Civil Service Commission, Commission on Audit, and Department of Budget and Management. The Schools may issue the Service Agreement for the SFAs.
14. **Supervision of SBFP-CoS and SFAs** - The TA II or TA I shall be under the supervision of the Regional Director thru the Chief, Educational Support Services Division (ESSD) and the Regional SBFP Focal Person.

The TA I shall be under the supervision of the Schools Division Superintendent through the Chief, School Governance and Operations Division (SGOD) and the SBFP Focal Persons.

While the SFAs shall be under the supervision of the School Head and the designated School Feeding Coordinator.

The SDOs/Principals, shall ensure that the SBFP-COS completes and performs the tasks enumerated above through the submission of an accomplishment report every 15th and 30th day of the month for uploading through this link: <https://tinyurl.com/AccomplishmentReports-TAsAS2>

15. Roles and Responsibilities

The BLSS-SHD shall be responsible for the following:

1. Allocate funds to the SDOs through the ROs to cover the salaries for the period of twelve (12) months;
2. Conducts policy orientation and capacity-building to field offices as deemed necessary;
3. Monitors compliance to this policy;
4. Provides technical assistance to field offices; and
5. Participate, if needed, in the conduct of screening of applicant SBFP-COS.

The Regional Offices/Schools Division Offices shall be responsible for the following:

1. Allocate funding from the SBFP PSF for the salary of the SBFP-COS for twelve (12) months and ensure timely payments of salaries;
2. Conduct screening of the applicants for the SBFP-COS;
3. Prepare and manage the contract of the SBFP-COS, following the prescribed service agreement of the SBFP-COS (See Annex A);
4. Conduct orientation for the SBFP-COS about the activities, programs, and policies relative to the School-Based Feeding Program;
5. Supervise the SBFP-COS in performing the tasks and ensure that their tasks are in accordance to the TOR; and
6. Review and approve the accomplishment report for submission to BLSS-SHD.

The Schools shall be responsible for the following:

1. Conduct orientation for the SBFP-COS about the activities, programs, and policies relative to the School-Based Feeding Program, Nutrition Sensitive Programs (NSP), and Water, Sanitation, and Hygiene in Schools (WinS);
2. Supervise the SBFP-COS in performing the tasks according to the TOR;
3. Review and approve the accomplishment report for submission to the SDO; and
4. Allocate funding from the School Operational Expenses for the salary of Feeding Assistants for 175 days and ensure timely payment of salaries.

Proposed Service Agreement for COS hiring

| SERVICE AGREEMENT | | | |
|--|--|--|---|
| FIRST PARTY | | SECOND PARTY | |
| DEPARTMENT OF EDUCATION (DEPED) REGIONAL OFFICE NO. ____ | | Name | |
| Address | | TIN | |
| Representative | (Name of Regional Office Director) | Address | |
| TERMS AND CONDITIONS | | | |
| Office/Place of Assignment | DEPARTMENT OF EDUCATION — REGIONAL OFFICE NO. ____ | | |
| Contract Period | January 1 to December 31, 202_ | Comparable Position/Position | TECHNICAL ASSISTANT II/ I/SCHOOL FEEDING ASSISTANT |
| Basic Service Fee per month | Php 38,000.00/ 28,000.00/Php 22,000.00/Php500/day | Premium Pay | Php 38,000.00/ 28,000.00/Php22,000.00/Ph p 500/day |
| GENERAL PROVISIONS | | | |
| <p>1. The FIRST PARTY engages the services of the SECOND PARTY at the rate equivalent to Php 38,000.00/ Php 28,000 /Php 22,000.00/ Php500/day and is expected to perform the functions detailed in the Terms of Reference attached hereto as Annex "A", which is made an integral part hereof. This notwithstanding, the SECOND PARTY cannot perform work rendered by regular personnel of the FIRST PARTY, unless necessary in the exigency of service.</p> | | <p>9. The SECOND PARTY shall perform the services with the highest standards of professionalism, ethical competence, and integrity, and in this regard, strictly comply with the FIRST PARTY's code of conduct and other applicable policies, rules and regulations. The SECOND PARTY shall undergo and must pass the performance evaluation to be conducted by [HIS/HER] immediate supervisor or the department official duly designated by the Secretary. Failure to pass such evaluation may be a ground for termination of this Agreement.</p> | |
| <p>2. The SECOND PARTY must render work for at least five (5) days a week or whenever required to perform work. The SECOND PARTY must, twice a month, submit to the Personnel Division (PD) [HIS/HER] detailed Accomplishment Report (AR) and Daily Time Record (DTR) signed by [HIS/HER] immediate supervisor.</p> | | <p>10. Nothing in this Agreement shall be construed as a guarantee for a permanent position or regularization of the SECOND PARTY. This notwithstanding, the SECOND PARTY may be considered for appointment to vacant plantilla positions in the FIRST PARTY's Organization Structure and Staffing Pattern, subject to existing Civil Service laws, rules and regulations.</p> | |
| <p>3. The FIRST PARTY may, in its discretion, transfer the SECOND PARTY to another, or additional, place of assignment, in a temporary or permanent capacity, without any change in the emoluments and other monetary privileges, taking into</p> | | <p>11. During the first six (6) months of effectivity of this Agreement, the FIRST PARTY shall evaluate the performance of the SECOND PARTY, and upon the results thereof, determine whether or not to continue engaging the services of the latter for the next six (6) months, which</p> | |

| | |
|---|---|
| consideration the latter's background and qualifications. | shall in no case go beyond the current calendar year, subject to the availability of funds and continued need for the latter's services. |
| 4. The engagement of the SECOND PARTY shall be governed by the provisions, prohibitions, and limitations, including the qualifications and disqualifications, laid down in existing DEPED Department Orders, and other relevant laws, circulars, and issuances. | 12. For the duration of this Agreement and for a period of six (6) months from its expiry or termination, the SECOND PARTY shall be prohibited from being engaged or otherwise employed by any private person or entity that has an existing contract with the FIRST PARTY. |
| 5. There shall be no employer-employee relationship between the Parties arising from, as a result of, or in relation to this Agreement. The SECOND PARTY shall neither be covered by the Civil Service Rules and Regulations for plantilla or regular personnel, nor shall [HIS/HER] services rendered be credited as government service. Nevertheless, [HE/SHE] shall be covered by the CSC-COA-DBM Joint Circular No.1 s. 2017, as amended, and other relevant and applicable laws, policies, circulars, rules and regulations. | 13. The SECOND PARTY may be allowed to travel only if it is: a) local; and b) required in the performance of [his/her] duties, as indicated in the TOR, subject to compliance with applicable laws, rules and regulations. The SECOND PARTY cannot go on official travels abroad at the expense of the government. Similarly, The SECOND PARTY is not entitled to local and foreign training programs, seminars, conferences, and other similar gatherings that are facilitated, conducted, or sponsored at the expense of the FIRST PARTY. |
| 6. The SECOND PARTY warrants that [HE/SHE] is of good moral standing, and has not been previously dismissed by reason of any administrative or criminal case, and that [HE/SHE] possesses the qualifications, education, experience, skills, or expertise required to perform the services. | 14. The SECOND PARTY shall assign to the FIRST PARTY all intellectual property rights, including, but not limited to, patents, copyright, utility model, and related rights arising from the services that the former will render to the latter, in exchange for the service fee that the SECOND PARTY receives in connection with [HIS/HER] duties and responsibilities under this Agreement. The SECOND PARTY shall execute all documents, and do all acts as may be deemed necessary by the FIRST PARTY, to give effect to this provision. |
| 7. The FIRST PARTY may, from time to time, subject the SECOND PARTY to random tests for prohibited or regulated drugs to ensure [HIS/HER] fitness for the job or work to be performed. | 15. The provisions of relevant issuances, circulars, and department orders shall form an integral part hereof. In addition, all relevant laws, rules and regulations also apply and govern this Agreement. |
| 8. The SECOND PARTY shall not be entitled to the benefits granted to regular plantilla employees, such as PERA, RATA, mid-year bonus, productivity incentive, thirteenth month pay, Christmas bonus, cash gifts, and other similar benefits under pertinent CSC, DBM, and COA laws, directives, policies, circulars, rules, and regulations on the matter. | |
| 1. The amounts due to the SECOND PARTY as Service Fee shall be payable in two (2) equal payments, subject to the existing guidelines | All the information received by the SECOND PARTY in connection with the services rendered to the FIRST PARTY, |

| | |
|--|--|
| <p>on payment of Contract of Service, supported by the SECOND PARTY's duly approved AR and DTR, and subject to applicable government taxes.</p> <p>2. The SECOND PARTY may be allowed to claim overtime pay, transportation and other related expenses incurred during official and /or project-related local travels related to SECOND PARTY's functions as may be chargeable against the applicable General Appropriations Act (GAA) funds of the FIRST PARTY covering the period of this Agreement, in accordance with existing DepEd Issuances and Executive Order No. 77, s. 2019, and subject to availability of funds therefore, and under strict compliance with the budgeting, accounting, and auditing rules and regulations.</p> <p>3. The SECOND PARTY is entitled to premium pay and other authorized benefits based on their remuneration rate under the contract and in accordance with the existing guidelines of DepEd, and subject to availability of funds therefore, and under strict compliance with the budgeting, accounting, and auditing rules and regulations.</p> <p>4. This Agreement shall be funded from the GAA 2026 SBFP Fund under the School Health Division for the fiscal year covering the effectivity period of this Agreement.</p> | <p>and marked or indicated in any way as proprietary and/or confidential shall not be disclosed or given to any third party. In case of doubt, the information shall be treated as confidential, except under the following circumstances:</p> <p>a. Information already known or obliged by the receiving party by independent means through no breach of any obligation of confidentiality. However, when such information becomes an integral component of the DEPED on any of its undertaking, they shall be deemed as proprietary and/or confidential;</p> <p>b. Information in the public domain;</p> <p>c. Information required to be disclosed by law or pursuant to an order of the Court, or at the direction of any competent government authority; and</p> <p>d. Information that the FIRST PARTY agrees in writing that the SECOND PARTY may disclose to third parties.</p> <p>The foregoing obligation on confidentiality and non-disclosure shall survive and subsist even after the expiration or termination of this Agreement. In case of breach of this provision, the FIRST PARTY may exercise its rights against the SECOND PARTY in accordance with all relevant laws, rules, regulations, and issuances, in addition to this Agreement.</p> |
|--|--|

TERMINATION OF AGREEMENT

| |
|---|
| <p>1. Either Party may pre-terminate this Agreement, by sending written notice to the other Party, at least thirty (30) days prior to the intended date of termination. The receiving Party may expressly waive the 30-day waiting period and opt for the immediate termination of this Agreement.</p> <p>2. The FIRST PARTY may immediately terminate this Agreement, at any period upon written notice to the SECOND PARTY, for unsatisfactory performance, conflict of interest, or for any of the grounds enumerated under Office Order OO-OSEC-2023-023 dated 13 February 2023. In addition, any violation of the warranties or provisions under this Agreement is a ground for termination.</p> |
|---|

| TURN OVER AND CLEARANCE REQUIREMENTS | DISPUTE RESOLUTION |
|--|--|
| <p>1. The SECOND PARTY shall, within thirty (30) days after either the expiration or the notice of termination of this Agreement, and without need of any demand:</p> <p>a. Turn over to the FIRST PARTY all files, records, programs, reports, official documents, codes, security keys, and other departmental equipment, items, and assets that are in his possession and custody.</p> <p>b. Secure the Clearance from All Accountabilities duly approved by the FIRST PARTY.</p> | <p>1. The Agreement shall be construed, interpreted, and governed by the laws of the Philippines. Any conflict or dispute arising out of this Agreement or the interpretation of any provision hereof shall be settled amicably, through the authorized representatives of the Parties, within thirty (30) days from written notice of either Party, specifying the alleged dispute, and the proposed schedule for the resolution thereof, which must be finalized within five</p> |

| | |
|--|---|
| | (5) days from issuance of the aforementioned written notice. |
| 2. The SECOND PARTY shall submit the duly approved Clearance from All Accountabilities as a condition precedent to the release of his/her final Service Fee payment. | 2. If the Parties fail to settle their conflict or dispute amicably, either Party may initiate to settle any conflict or dispute through alternative dispute resolution mechanisms in DepEd. |
| | 3. In case of failure to settle any conflict or dispute through alternative dispute resolution mechanisms in DepEd, suits for any breach of this Agreement shall only be instituted in the court of competent jurisdiction in ___ City, to the exclusion of all other courts. |
| IN WITNESS WHEREOF, the Parties have hereunto set their hands this ___ day of ___ 20___ at ___ City, Philippines. | |
| Regional Office Director/Schools Division Superintendent | (Name) |
| Certification as to Availability of Funds: | |
| OBRS: | |
| AMOUNT: | |

ACKNOWLEDGEMENT

Republic of the Philippines)

) S.S.

Before me, a Notary Public for and in _____ City, on the date and at the place first above written, personally appeared the following:

| Name | Gov't Issued ID | Place Issued | Date Issued |
|------|-----------------|--------------|-------------|
|------|-----------------|--------------|-------------|

1st Party

2nd Party

Known to me and to me known to be the same persons who executed the foregoing **Service Agreement** consisting of two (2) pages including this page on which the Acknowledgement is written, and they acknowledged to be the same is their free and voluntary act and deed as well as the free and voluntary act and deed of the organizations herein represented.

IN WITNESS WHEREOF, I have hereunto set my hand and seal on the date above written.

NOTARY PUBLIC

Doc. No. ____;
Page No. ____;
Book No. ____;
Series of 20____.

ANNEX F

MONITORING AND REPORTING SUBMISSION LINKS

| Program/Component | Report | Office/Person Responsible | Frequency of Submission | Link |
|---|--|---------------------------------------|--|---|
| SBFP FORMS | Folder containing Standard Program Forms | RO, SDO, and School | Daily, Baseline, and Endline | https://tinyurl.com/SBFP-Forms-2026 |
| Report Submission Links | | | | |
| SBFP | Monthly Progress Report | RO and SDO SBFP Coordinator | Monthly | https://tinyurl.com/SBFP-Monthly-Progress-Report |
| | Monthly Accomplishment Report of Contract of Service (CoS) | RO and SDO SBFP Coordinator | Monthly | https://tinyurl.com/SBFP-CoS-Accomplishment-Report |
| | Program Terminal Report | RO, SDO and School SBFP Coordinator | Every after implementation of SBFP or every end of School Year | https://tinyurl.com/SBFP-Program-Terminal-Report |
| Central Kitchen | Accomplishment Report | RO, SDO and CKTC Technical Assistants | Every after implementation of SBFP | https://tinyurl.com/CK-Accomplishment-Report |
| Galing at Talino School Canteens | Accomplishment Report | RO and SDO SBFP Coordinator | End of School Year | https://tinyurl.com/SBFP-Galing-at-Talino-AR |
| Nutrition Sensitive Program | GPP Accomplishment Report | RO, SDO and School GPP Coordinator | End of School Year | https://tinyurl.com/2025-GPP-AR |
| | ISNM Accomplishment Report | RO, SDO and School GPP Coordinator | End of School Year | https://tinyurl.com/NSP-ISNM-Accomplishment-Report |
| | Fund Utilization for GPP and ISNM | RO, SDO and GPP Coordinator | Monthly | https://tinyurl.com/GPP-ISNMFundUtilizationFY2025 |
| WinS | Fund Utilization for WinS | RO, SDO and School GPP Coordinator | Monthly | https://tinyurl.com/WinSFundUtilizationPR |

POLICY AND PLANNING SERVICE
POLICY RESEARCH AND DEVELOPMENT DIVISION (PPS-PRDD)

DepEd Memorandum (National Circulation) Evaluation Form

| | | | |
|------------------|---|------------------------|---|
| Title | School-Based Feeding Program Breakdown of Allocation of Funds and Guidelines for the Utilization of the Program Support Funds (PSF) for FY 2026 | | |
| Office Proponent | BLSS-SHD | | |
| Strand | Operations | | |
| Date of Review | 18 March 2026 | Nr. of times of review | 1 |

Recommended Action:

For issuance as DepEd Memorandum (National Circulation)

- For national implementation/information
- Short-term or applicable for a specified period of time
- Other comments:

Return to proponent for revision / appropriate action

- Contains statements or provisions that must be issued as a DepEd Order*
- Limited scope of the memorandum, must be issued as:
 - DepEd Memo with limited circulation
 - Office Memorandum:
 - Office Order
 - Other:

Lacking enclosure/s or annex/es

Other comments:

- Moving forward, consider issuing a multi-year guidelines to ensure proper and unified utilization of the SBFP PSF
- Include table labels (e.g., Table 1. Budget Allocation of the SBFP Fund for FY 2026)
- Table 1, Component Column:
 - Complete the word "days" in every row for consistency
 - Consider identifying how the budget will be divided across all governance levels
- Paragraph 3: Change the word "policy" to "memorandum." As per DO 13, s. 2015, only a DepEd Order is recognized as a policy within the Department.

Guidelines on the Utilization of the Program Support Fund (PSF) for the Implementation of the School-Based Feeding Program (SBFP) Components

- I. Rationale
 - Aside from the objectives, provide a brief background of the program
 - Further elaborate how does the identified programs affect SBFP.
- II. Scope
 - Reiterate the implementation period of the guidelines in the Scope
- III. Program Component


*As per DepEd Order No. 13, s. 2015 (Establishment of a Policy Development Process at the Department of Education)

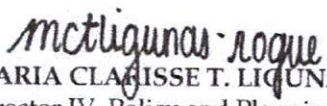
- Item 2: Identify other reference issuance for GPP since the cited DM is effective only for SY 2016-2017
- V. Release of Funds: Transfer before item IV.
- VI. Use of Balance/Excess/Unutilized funds: Merge with item IV since the coverage of the latter is encompassing with anything related to the utilization of funds.
- VII. Monitoring, Reporting, and Evaluation:
 - Consider providing a template or the content of the report that should be reflected.
 - Table-Submission Link column: Clarify the purpose of the provided links, e.g., is it different from the Utilization Report to be submitted to CO? Who will complete and submit the report?
- Annex A
 - Cross-check with BHROD-PD the existing guidelines on the hiring of CoS
 - Ensure that the computations are accurate
- Annex C
 - Remove row 1. The timeline shall only include those activities relevant to implement the program
 - Adjust timeline in consideration of the guidelines' approval and issuance
- Annex D: TOR indicated for SBFP-COS TA I appears to align more with the responsibilities of a TA II. Kindly review and ensure that the TOR for TA I reflects the appropriate scope, similar to those specific to School Feeding.

Evaluated by:


 ABIGAIL MEI A. DONATO
 PDO II, PPS-PRDD

Approved by:


 KARLA S. SIO
 Chief, PPS-PRDD


 MARIA CLARISSA T. LIGUNAS-ROQUE
 Director IV, Policy and Planning Service



Republika ng Pilipinas
Department of Education

OFFICE OF THE UNDERSECRETARY FOR GOVERNANCE AND OPERATIONS

MEMORANDUM
OM-OUOPS-2025-08-00776

FOR : **ATTY. FATIMA LIPP D. PANONTONGAN**
Undersecretary and Chief of Staff
Office of the Secretary

PETER IRVING C. CORVERA

OK

FROM : **MALCOLM S. GARMA**
Undersecretary for Governance and Operations



SUBJECT : **REQUEST FOR CLERANCE ON THE DEPED MEMORANDUM ON THE GUIDELINES FOR THE UTILIZATION OF THE PROGRAM SUPPORT FUNDS (PSF) FOR THE SCHOOL-BASED FEEDING PROGRAM (SBFP) FOR FY 2026 (SY 2026-2027)**

DATE : April 13, 2026

This has reference to the request of the Bureau of Learner Support Services – School Health Division to issue a DepEd Memorandum on the Guidelines for the Utilization of the Program Support Funds (PSF) for the School-Based Feeding Program (SBFP) for Fiscal Year 2026 (SY 2026-2027).

The attached draft memorandum has adopted the comments outlined in Memorandum OASF-2026-627 and **has secured the final clearance from the Finance Strand.**

After a thorough review of the request, this Office respectfully seeks the Office of the Secretary’s clearance and approval for the issuance of the said memorandum.

Should you find it favorable, we humbly request that you indicate your approval on the space provided at the bottom of this document and affix your signature on the space above your name on the first page.

For questions and/or concerns, your staff may contact OUGOPS through email at ouops@deped.gov.ph.

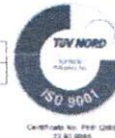
- Approved*
- Disapproved*
- Further Comments/Remarks*

[OUOPS / RAC]



16th Floor, TechZone Building, Sen. Gil Puyat Avenue, Makati City
 Telephone Nos.: (02) 8633-5313; (02) 8631-8492
 Email Address: ouops@deped.gov.ph | Website: www.deped.gov.ph

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Republika ng Pilipinas
Department of Education

OFFICE OF THE UNDERSECRETARY FOR GOVERNANCE AND OPERATIONS

MEMORANDUM
OM-OUOPS-2025-08-00776

FOR : **ATTY. EDSON BYRON K. SY**
*Assistant Secretary, Officer-in-Charge,
Office of the Undersecretary for Finance*

FROM : **MALCOLM S. GARMA**
Undersecretary for Governance and Operations

SUBJECT : **REQUEST FOR FINAL CLERANCE ON THE DEPED MEMORANDUM ON THE GUIDELINES FOR THE UTILIZATION OF THE PROGRAM SUPPORT FUNDS (PSF) FOR THE SCHOOL-BASED FEEDING PROGRAM (SBFP) FOR FY 2026 (SY 2026-2027)**

DATE : April 13, 2026

This has reference to the request of the Bureau of Learner Support Services – School Health Division to issue a DepEd Memorandum on the Guidelines for the Utilization of the Program Support Funds (PSF) for the School-Based Feeding Program (SBFP) for Fiscal Year 2026 (SY 2026-2027).

The attached draft memorandum has adopted the comments outlined in Memorandum OASF-2026-627 and upon receipt of the revised draft from the proponent office, this Office undertook its review; in this regard, and to ensure full compliance with all pertinent financial and procedural requirements, **this Office respectfully requests the issuance of final clearance from the Finance Strand to confirm that the memorandum is in order and ready for release.**

The aforementioned memorandum, alongside its CSW is attached in this memorandum for your ready reference.

Should you have any inquiries or require further coordination, you may directly contact the Office of the Undersecretary for Operations via email at ouops@deped.gov.ph or through our active telephone line at 8633-5313.

[OUOPS / RAC]



16th Floor, TechZone Building, Sen. Gil Puyat Avenue, Makati City
Telephone Nos.: (02) 8633-5313; (02) 8631-8492
Email Address: ouops@deped.gov.ph | Website: www.deped.gov.ph

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| Effectivity | 03.23.23 | Page | 1 of 1 |





Republic of the Philippines
Department of Education
 OFFICE OF THE UNDERSECRETARY FOR FINANCE

MEMORANDUM

OASF-2026-941

FOR : **MALCOLM S. GARMA**
 Undersecretary
 Office of the Undersecretary for Governance and Operations

FROM : **ATTY. EDSON BYRON K. SY**
 Assistant Secretary for Finance
 Officer-In-Charge, Office of the Undersecretary for Finance

SUBJECT : **CLEARANCE ON THE REVISED GUIDELINES FOR THE UTILIZATION OF THE PROGRAM SUPPORT FUNDS (PSF) FOR THE SCHOOL-BASED FEEDING PROGRAM (SBFP) FOR THE FY 2026**

DATE : April 21, 2026

This refers to the Memorandum of the Bureau of Learner Support Services – School Health Division (BLSS-SHD) requesting for clearance of the *Revised Guidelines for the Utilization of the Program Support Funds (PSF) for the School-Based Feeding Program (SBFP) for the FY 2026*.

The Finance Strand provided its initial and second recommendation on the draft guidelines through OASF-2026-418 dated February 5, 2026, and OASF-2026-567 dated March 10, 2026. This Office acknowledges that the comments and recommendations of the Finance Strand have been duly complied with and incorporated into the revised and latest version of the guidelines. Moreover, the concerned office has secured the necessary clearance from the Bureau of Human Resource and Organizational Development (BHROD) pursuant to the OASF-2026-563 titled "*Finance Strand Clearance on Program Support Funds Utilization Guidelines regarding the Hiring of Contract of Service and Job Order Personnel*".

With respect to the proposed communication expenses, this Office notes that the proponent office is seeking approval from the Office of the Secretary (OSec) for the grant of communication expenses to health personnel holding permanent positions pursuant to DBM Budget Circular No. 2024-2 dated 2 August 2024, entitled "*Guidelines on the Payment of Communication Expenses for Certain Government Personnel*."

Further, in the event of the approval of the request, it is recommended that the proponent office to release a separate issuance clearly defining: (a) the eligibility criteria for personnel entitled to the communication expenses; (b) the applicable rates or allowable amounts,



Address: G/F Alonzo Bldg., DepEd Complex Meralco Avenue, Pasig City
Telephone Nos.: (02) 8633-7231
Email Address: asec.finance@deped.gov.ph

consistent with DBM Budget Circular No. 2024-2; and (c) the detailed procedures and documentary requirements for the payment or reimbursement of such expenses, to ensure uniform implementation and audit compliance.

In view of the foregoing, this Office **grants clearance on the finance-related provisions of the draft policy guidelines, subject to the approval of the request for the grant of communication expenses.**

In addition, it is noteworthy that, with respect to funds classified as For Issuance of Special Allotment Release Order (FISARO) intended for direct release to the Regional Offices (ROs), the Department of Budget and Management (DBM) has advised that requests for the FISARO may now be processed centrally through the Central Office (CO). This revised arrangement is intended to streamline the processing of the required approval of the Office of the President (OP) for the corresponding Congress-Introduced Changes/Adjustments (CICA).

In view thereof, a separate issuance from the Finance Strand will be issued repealing the instruction stipulated in the 1st Instruction of SBFP FY 2026 informing the ROs shall no longer be required to submit separate FISARO requests to their respective DBM Regional Offices and the CO shall consolidate and prepare the necessary documentary requirements and undertake the processing of the FISARO request. The necessary documentary requirements are hereto attached as **Annex A**.

Should you require further assistance, kindly contact this Office through the Education Programs Management Office at epmo@deped.gov.ph.

For appropriate action.