



Republic of the Philippines

## Department of Education

REGION IV- A CALABARZON

CITY SCHOOLS DIVISION OF THE CITY OF TAYABAS

11 June 2026

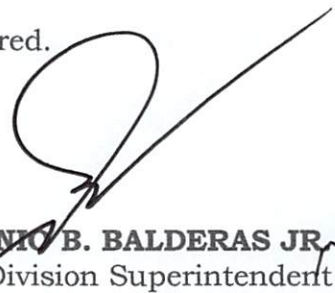
DIVISION MEMORANDUM

No. **396** s. 2026

### **DISSEMINATION OF DEPED ORDER NO. 13, S. 2026: INSTITUTIONAL GUIDELINES ON THE IMPLEMENTATION OF THE SCHOOL-BASED FEEDING PROGRAM**

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

1. This Office disseminates the **DepEd Order No. 13, s. 2026**, titled **“Institutional Guidelines on the Implementation of the School-Based Feeding Program”**.
2. Enclosed is DepEd Order 13, s. 2026 for reference.
3. Immediate dissemination of this Memorandum is desired.

  
**CELEDONIO B. BALDERAS JR.**  
Schools Division Superintendent

Encl.: As stated

Reference: RM 51 s.2024, DepEd Order No. 31, s. 2018 and DepEd Order No. 025, s. 2025

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

**SCHOOL-BASED FEEDING PROGRAM  
POLICY**

SGOD- dissemination of deped order no. 13, s. 2026: institutional guidelines on the implementation of the school-based feeding program  
1516L-000267/June 11, 2026



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Republic of the Philippines  
**Department of Education**

DepEd ORDER  
No. **013**, s. 2026

JUN 04 2026

**INSTITUTIONAL GUIDELINES ON THE IMPLEMENTATION  
OF THE SCHOOL-BASED FEEDING PROGRAM**

To: Undersecretaries  
Assistant Secretaries  
Bureau and Service Directors  
Regional Directors  
Schools Division Superintendents  
Public Elementary and Secondary School Heads  
All Others Concerned

1. The Department of Education (DepEd) issues this Institutional Guidelines on the Implementation of the School-Based Feeding Program (SBFP) in compliance with the provisions of Republic Act (RA) No. 11037 or the "Masustansyang Pagkain Para sa Batang Pilipino Act," the primary statutory basis for the implementation of SBFP.
2. The SBFP serves as a strategic platform for delivering targeted interventions to learners in basic education, leveraging its dual function for improving nutritional status and supporting educational outcomes. The SBFP provides fortified meals, preferably hot meals and milk to select public school learners to encourage learners to enroll and improve classroom attendance, provide nourishment for their growth and development, contribute to the improvement of their nutritional status, help boost their immune system, and enhance and improve their health and nutrition values and behavior. The healthy meals provided are expected to contribute to the learner's readiness to participate in school and contribute to broader learner outcomes, leading to holistic basic education.
3. The SBFP shall provide beneficiaries with fortified meals, preferably freshly prepared hot meals for a minimum of 120 feeding days, to a maximum period of 220 feeding days subject to availability of funds. While milk (either pasteurized, sterilized, or powdered) will be provided for at least twenty feeding days.
4. The SBFP complements the Water, Sanitation, and Hygiene (WASH) in Schools (WinS), and Nutrition Sensitive Programs (NSP), Gulayan sa Paaralan Program (GPP), Healthy Food and Beverages Choices, and Nutrition Education programs. Together, these programs enhance learners' nutrition to improve education outcomes supported by policies, healthy food environment, partnerships, and linkages.
5. This Order effectively repeals DepEd Order (DO) No. 54, s. 2013 or the "Guidelines on the Implementation of the School-Based Feeding Program (SBFP)". All other and related issuance inconsistent with the provisions of these Guidelines, are hereby repealed, rescinded, or modified accordingly.
6. This Order shall take effect immediately upon its publication on the DepEd website. Certified true copies of this Order shall be registered with the Office of the

National Administrative Register (ONAR) at the University of the Philippines Law Center (UPLC) UP Diliman, Quezon City.


7. For more information, all concerned offices may contact the Bureau of Learner Support Services-School Health Division (BLSS-SHD) - Nutrition and Hygiene Unit, 3rd floor, Mabini Building, Department of Education (DepEd) Central Office, DepEd Complex, Meralco Avenue, Pasig City at telephone number (02) 8632-9935 or through email address: [sbfp@deped.gov.ph](mailto:sbfp@deped.gov.ph).

8. Questions, concerns and queries may be directed to the DepEd Public Assistance and Action Center which may be reached through (02) 8636-1663, 8633-1942, 8634-0222, 8638-8641, 8638-7530, 8638-7529, 8638-7531, 8635-9817; or through 0919-456-0027 (Smart); or 0995-921-8461 (Globe); or through [www.deped.gov.ph/feedback](http://www.deped.gov.ph/feedback) or email at [depedactioncenter@deped.gov.ph](mailto:depedactioncenter@deped.gov.ph). Alternatively, this link may also be accessed for any feedback: <https://tinyurl.com/SBFPFeedbackForm2024>.

9. Immediate dissemination of and strict compliance with this Order is directed.



  
**SONNY ANGARA**

Secretary 

Encl.:

As stated

Reference:

DepEd Order (No. 54, s. 2013)

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

EMPLOYEES  
HEALTH EDUCATION  
LEARNERS  
POLICY  
PROGRAMS  
RULES AND REGULATIONS  
SCHOOLS



(Enclosure to DepEd Order No. 013 s. 2026)

## **Institutional Guidelines on the Implementation of the School-Based Feeding Program (SBFP)**

### **I. RATIONALE**

Undernutrition remains a continuing public health and education concern, with persistent levels of wasting, stunting, and severe wasting recorded from 2021 to 2025. National and subnational nutrition data consistently show that poor nutrition adversely affects learners' physical growth, cognitive development, school attendance, classroom participation, and overall academic performance. EDCOM II further highlights that poor nutrition, limited early learning, and weak literacy are interrelated factors that affect school readiness and contribute to unequal learning outcomes. In response, the Department of Education (DepEd) continues to implement the SBFP pursuant to Republic Act (RA) No. 11037 or the *Masustansyang Pagkain para sa Batang Pilipino Act* as a key intervention to address short-term hunger, improve learners' nutritional status, and support better educational outcomes.

Consistent with DepEd's Five-Point Reform Agenda, particularly Outcome No. 2, which aims to ensure that learners are healthy, safe, and ready to learn, the SBFP shall continue its progressive expansion beginning with all incoming Kindergarten and Grade 1 learners and undernourished learners at higher grade levels. The program also supports local food systems through partnerships with farmers, fisherfolk, agrarian reform beneficiaries, and community-based cooperatives, while promoting food safety and supply chain resilience. These efforts are reinforced by the *Gulayan sa Paaralan Program* (GPP) and the Water, Sanitation, and Hygiene (WASH) in Schools (WinS) Program to strengthen school-based nutrition and learner well-being. Starting School Year (SY) 2026–2027, the SBFP shall provide targeted learners with fortified meals, preferably freshly prepared hot meals and milk, with Nutritious Food Products (NFPs) to be utilized only as a transitional option for schools and Schools Division Offices (SDOs) with documented logistical, operational, or supply-chain constraints that limit the preparation and delivery of hot meals.

### **II. SCOPE**

These Guidelines shall govern the planning, implementation, monitoring, evaluation, and reporting of the SBFP. They cover the following components:

- a. feeding modalities and implementation strategies;
- b. infrastructure development, including the establishment and improvement of school kitchens;
- c. procurement of food supplies and related services;
- d. human resource support and capacity building;
- e. utilization and management of program support funds;
- f. financial accountability, audit compliance, and risk management requirements; and

- g. monitoring and reporting mechanisms.

These Guidelines shall apply to the DepEd Central Office (CO), Regional Offices (ROs), SDOs, and all public elementary and secondary schools implementing the SBFP.

### III. DEFINITION OF TERMS

For purposes of these Guidelines, the following terms are defined as follows:

1. **Adolescents** refer to the phase of life between childhood and adulthood, from ages 10 to 19.
2. **Central Kitchen** refers to a school or Local Government Unit (LGU)-supervised facility that centralizes the procurement and food preparation or cooking of a school or a group of schools.
3. **Commercial Milk** refers to milk, either pasteurized, sterilized or powdered, sold in the market.
4. **Cycle Menu** refers to a list of dishes to be served at a meal over a specified period. It is called a cycle menu because a dish can be served at certain intervals, preferably odd-numbered days.
5. **Cycle Menu Approval** refers to the official evaluation and validation of the specialized/localized cycle menus by the Bureau of Learner Support Services-School Health Division (BLSS-SHD) - Nutrition and Hygiene Unit with the RO SBFP Focal Persons to quality-assure and approve the localized cycle menu prepared by the SDOs/Schools.
6. **Feeding Modality** refers to the specific arrangement used to deliver nutrition, such as the daily provision of freshly prepared hot meals, a hybrid combination of hot meals and nutritious food products (NFPs), or the use of NFPs alone as a transitional option.
7. **Fresh milk** refers to the normal mammary secretion of one or more healthy dairy animals like cows, buffalos/carabaos, or goats of local dairy farmers or farms that is (1) free from colostrum, (2) without adding or extracting anything to or from it, (3) has undergone heat processing, and (4) intended for consumption as liquid milk or for further processing.
8. **Fresh Milk-based Products** refer to products created or produced based on, derived from, or blended with fresh milk. Some examples would be cheese, yogurt, and flavored milk drinks, among others, produced with fresh milk as a component.
9. **Fortified Meals** refer to nutritionally adequate feeding servings, consisting of hot meals and nutritious food products (NFP).

10. **Implementing Units** refer to schools with a minimum required set of financial staff to enable the separation of functions as provided by basic accounting principles of internal control.
11. **Pasteurized Milk** refers to milk that has undergone heat treatment to destroy pathogenic organisms. This milk requires refrigeration at temperatures of two to four degrees (2-4°) Celsius and the shelf life in cold temperatures is five to seven days from date of production.
12. **Program Support Funds (PSF)** refer to funds provided for program implementation at the Regional, schools Division, or School level to ensure achievement of the target outputs and outcomes of the program. The PSF may be directly released through the General Appropriations Act, Department of Budget and Management (DBM) Circular on Release of Funds or downloaded through Sub-Allotment Release Orders (Sub-ARO).
13. **SBFP Implementers** refer to personnel and offices across the Central, Regional and Schools Division levels, along with school-based staff and LGUs, responsible for the localized planning, execution, and monitoring of SBFP.
14. **Severely Stunted child** refers to a child whose height-for-age is less than -3 from the median based on the World Health Organization-Child Growth Standards (WHO-CGS).
15. **Severely Wasted child** refers to a very thin child whose Body Mass Index (BMI)-for-age is below -3 z-score line based on the CGS.
16. **Standardized Recipes**, as defined by the United States Department of Agriculture refers to a recipe that has been tried, adapted, and retried several times for use by a given food service operation and has been found to produce the same good results and yield every time when the exact procedures are used with the same type of equipment and the same quantity and quality of ingredients.
17. **Sterilized Milk** refers to fresh milk that is heated to a high temperature to destroy all viable organisms. It can be stored at room temperature in a cool and dry room, and the shelf life is at least six (6) months.
18. **Stunted child** refers to a child whose height-for-age is less than -2 to -3 from the median based on the CGS.
19. **Stunting** refers to the impaired growth and development that children experience from poor nutrition and repeated infection.
20. **Undernourished Child** refers to a child who has been supplied with less than the minimum amount of foods essential for sound health and growth. It shall include children who are suffering from chronic hunger and malnutrition, as well as those who are considered wasted, severely wasted, or stunted under the WHO.

21. **Vulnerable and Marginalized groups** are populations that experience higher risks of poor health outcomes, premature death, and limited access to health services due to social, economic, environmental, and structural factors.

22. **Wasted child** refers to a thin child whose BMI-for-age falls between -2 to -3 z-score line based on the WHO-CGS.

#### **IV. POLICY STATEMENT**

The SBFP shall be implemented as a nutrition and education intervention that aims to improve learners' nutritional status and contribute to enhanced educational outcomes through the systematic provision of safe, adequate, and nutritious meals.

The SBFP shall progressively transition toward freshly prepared hot meals implementation, with the objective that all SBFP beneficiaries shall be provided with hot meals by 2030. Consistent with this medium-term program direction and the broader goal of universal school feeding, the SBFP shall support the gradual expansion of learner coverage across all divisions. To achieve these objectives, all divisions shall:

1. Prioritize the provision of daily freshly prepared hot meals as the preferred feeding modality;
2. Expand access to daily freshly prepared hot meals for eligible priority learners and grade levels, enrolled in public schools;
3. Reduce the prevalence of wasting and severe wasting among SBFP beneficiaries;
4. Improve learner participation, attendance, and academic outcomes;
5. Strengthen collaboration and partnerships with LGUs, Non-Government Organizations (NGOs), Civil Society Organizations (CSOs), Faith-Based Organizations (FBOs) and other stakeholders; and
6. Ensure efficient, transparent, and accountable utilization of public funds.

#### **V. IMPLEMENTATION**

The SBFP shall provide targeted learners with fortified meals, preferably with freshly prepared hot meals and milk and the NFPs as a transitional feeding option for schools and SDOs that encounter logistical, operational constraints, or supply-chain limitations preventing immediate full implementation of hot meals. Hence, the SDOs are mandated to conduct a capacity assessment to determine the feasible ratio for providing hot meals versus NFPs. This assessment, provided as *Annex F (Sample of Capacity Assessment Tool)*, shall serve as the basis for selecting the most appropriate feeding approach, carefully considering local variables such as available resources, infrastructure facilities, and the specific nutritional requirements of the learners.

This phased approach in feeding modality and coverage is designed to maintain programmatic flexibility while consistently upholding nutritional adequacy, operational efficiency, food safety, and accountability across all levels of implementation. It aligns with the program's strategic objective of gradually transitioning toward full hot meal provision, thereby enhancing the effectiveness and sustainability of the SBFP over time.

## **A. Target Beneficiaries**

The SBFP shall cover all public elementary and secondary schools. For each school year, the SDO shall prepare a list of participating schools and shall be submitted to RO and CO for record consolidation. Schools and SDOs shall ensure the optimal utilization of allocated funds and the maximum coverage of eligible beneficiaries. The SBFP has the following beneficiaries:

### **1. Primary Beneficiaries**

- a) Learners from Kindergarten to Grade 6 who are classified as wasted, severely wasted, severely stunted, and stunted. For Fiscal Year (FY) 2026, as mandated by RA No. 12314 or the "*General Appropriations Act of 2026*".

The SBFP shall cover all incoming Kindergarten and Grade 1 learners under a universal feeding directive, in addition to all learners from Grades 2 to 6 who are classified as severely wasted, wasted, severely stunted, or stunted.

- b) Learners at risk of dropping out (LARDOs); Indigenous People (IP) learners; learners from indigent families, pregnant adolescent learners, enrolled adolescent mothers with 0–1-year-old child/ren, and undernourished learners belonging to vulnerable and marginalized groups beyond Grade 6.

### **2. Secondary Beneficiaries**

The following learners may be accommodated in the SBFP: other enrollees in IP Schools and Last Mile Schools (LMS) with a population of 100 learners and below; learners in Special Needs Education (SNED), Alternative Learning System (ALS) Learners, and members of school sports clubs, subject to availability of funds.

### **3. Beneficiaries in the succeeding years**

The SBFP shall institutionalize a progressive approach toward the goal of universal school feeding through the gradual expansion of learner coverage. For the succeeding school years, SBFP Program Parameters which details the target beneficiaries and corresponding cost per meal, Breakdown of Funds, and Implementation Timeline, shall be issued yearly through a DepEd policy issuance.

## **B. Duration of Feeding Days**

The SBFP shall be implemented for a minimum of 120 feeding days to achieve a significant impact on the nutritional status of learners. Subject to the availability of funds, the feeding period may be extended to a maximum of 220 feeding days, including academic breaks or summer remediation programs. Such extensions may be supported through partnerships with LGUs, NGOs, FBOs, CSOs, and other stakeholders.

For SY 2026–2027, fortified meals shall be provided for 200 feeding days and may be adjusted depending on the subsistence of global and domestic crises, subject to availability of funds.

### **C. Feeding Commodities**

The SBFP shall provide a range of food products designed to meet the nutritional requirements of targeted learners, improve dietary diversity, and support overall health of learners. The commodities include:

#### **1. Fortified Meals**

- a. **Hot Meals** - freshly prepared meal with deliberately increased content of essential micronutrients to improve the nutritional quality of the food and provide the level of calories which shall consist of at least 1/3 of the daily requirement based on the Philippine Dietary Reference Intake (PDRI); or
- b. **Nutritious Food Products (NFP)** - food products that meet the same nutritional standards prescribed and recommended by DOST-FNRI and approved by the DOH-NNC for use in feeding program.

#### **2. Milk**

Milk feeding shall be implemented in accordance with joint guidelines issued by DepEd and the Department of Agriculture-Philippine Carabao Center (DA-PCC) issued at the start of each school year, which will specify the procedural details for planning, implementation, and distribution, ensuring that milk is provided appropriately to targeted beneficiaries.

For distribution purposes, schools shall serve as drop-off points of milk commodities for milk feeding.

### **D. Feeding Modalities**

To ensure a phased and orderly transition of the SBFP towards hot meal provision, the following feeding modalities shall be adopted, considering the capacities and current operational setups of respective schools and SDOs:

#### **1. Pure Hot Meals**

This feeding modality provides beneficiaries with freshly prepared, nutritionally balanced hot meals daily for a minimum of 120 and a maximum of 220 feeding days per school year. Meals shall be prepared in kitchens managed by DepEd, supported by the LGU, operated by accredited partners or provided through accredited catering services, strictly following approved cycle menus and established food safety and hygiene standards. Detailed guidance on cycle menu development, as well as sample cycle menus, is provided in *Annex B (Cycle Menu Development and Sample Cycle Menu for SBFP Fortified Meals)*.

## **2. Combination (Hybrid)**

This feeding modality consists of hot meals (recommended to be at least 60% of the Cycle Menu) and NFPs, provided alternately, based on the SDO's Cycle Menu. This may be adopted by schools or clusters with limited kitchen capacity or transitional arrangements. Implementation shall be guided by an approved cycle menu and nutrition standards.

## **3. NFP as Transitional Modality**

In areas where the daily provision of hot meals is not immediately feasible due to documented infrastructure, geographic, or logistical constraints, the provision of NFPs may be allowed as a transitional modality. The SDO shall duly submit its justification subject to the approval of the RO, and in accordance with established program guidelines. To support this justification, the SDOs are mandated to conduct a capacity assessment to determine the feasible ratio for providing hot meals versus NFPs.

## **E. Implementation Modality**

The SBFP shall be implemented through flexible operational modalities to accommodate varying local capacities, infrastructure, and available resources across schools and SDOs, while ensuring program continuity, nutritional adequacy, and accountability.

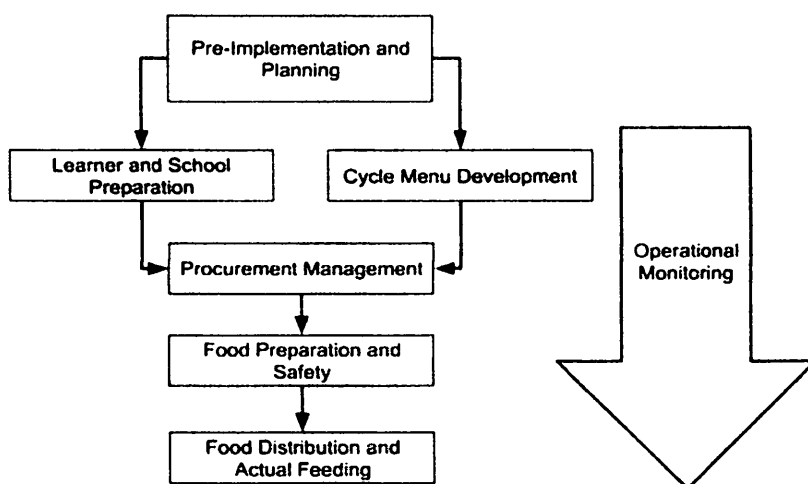
The SBFP shall recognize and promote the complementary roles of DepEd, LGUs, and non-government stakeholders, including NGOs, CSOs, FBOs, and private sector partners, in supporting and enhancing the delivery of feeding services.

All implementation approaches under this policy shall ensure the delivery of nutritionally adequate meals, strict adherence to food safety and quality standards, efficient and timely program operations, transparency and accountability in the use of public funds, and alignment with the phased transition towards hot meal implementation.

### **1. DepEd-Led Implementation**

For the DepEd-Led implementation modality, DepEd, through the CO, RO, SDO, and schools, assumes primary responsibility for the overall planning, coordination, execution, and monitoring of SBFP operations.

Implementation under this modality shall cover the following key operational stages shown by the diagram on the next page:



This flowchart outlines the key stages in the implementation of the SBFP:

- a. **Pre-Implementation and Planning.** This initial phase involves overall preparation, including setting objectives, scheduling, and resource allocation to ensure a smooth rollout of the feeding program.
- b. **Learner and School Preparation.** Schools and learners are prepared to participate in feeding, which may involve orientation, ensuring facilities are ready, and mobilizing stakeholders.
- c. **Cycle Menu Development.** Nutritionally balanced cycle menus are developed by SDO SBFP Focal, and quality-assured by the RO SBFP Focal Persons.
- d. **Procurement Management.** This stage covers the sourcing and acquisition of food supplies and materials, following government procurement policies and ensuring quality and cost-effectiveness.
- e. **Food Preparation and Safety.** Food is prepared according to the approved menus while strictly following food safety standards to maintain hygiene and prevent contamination.
- f. **Food Distribution and Actual Feeding.** The prepared meals are distributed to learners, and feeding takes place as planned, ensuring beneficiaries receive the intended nutritional support.
- g. **Operational Monitoring.** Continuous monitoring occurs throughout the process to assess compliance, quality, and effectiveness, allowing for timely adjustments and reporting to maintain program integrity.

This structured sequence ensures that the SBFP is delivered efficiently, safely, and in line with nutritional goals, ultimately supporting learners' health and educational outcomes.

## 2. Local Government Unit (LGU)-Led Implementation

Under the LGU-led implementation modality, feeding operations under the SBFP may be implemented in partnership with LGUs leveraging existing feeding systems, facilities, and local supply chains. This modality is

intended to enhance operational efficiency, maximize local resources, and strengthen inter-agency convergence, while ensuring compliance with national policies, nutritional standards, and program objectives.

LGUs are encouraged to prioritize the procurement of agricultural and fishery products from accredited local farmers, fisherfolk, and cooperatives in accordance with RA No. 11321, otherwise known as the "Sagip Saka Act".

This modality shall be formalized through a duly executed Memorandum of Agreement (MOA) between the concerned SDO and the partner LGU, clearly defining roles, responsibilities, resource commitments, and accountability mechanisms, consistent with the template in *Annex G (Template Memorandum of Agreement [MOA] with LGUs)*. The MOA shall govern the transfer, utilization, disbursement, payment, and liquidation of program funds in accordance with existing budgeting, accounting, auditing, and procurement rules and regulations.

Feeding operations under this modality may be carried out through any of the following arrangements:

- a. **Fund-Transfer Arrangement** – Under this arrangement, DepEd shall transfer program funds to the LGU in accordance with the allocated budget based on target beneficiaries. Transferred funds shall be used exclusively for SBFP-related expenditures, and the LGU shall be responsible for fund utilization, disbursement, recording, and liquidation, in accordance with existing auditing rules and regulations. Moreover, the LGU shall submit timely periodic financial and audit reports to DepEd based on agreed frequency articulated in the MOA.
- b. **Billing Arrangement** – Under this arrangement, the LGU shall initially finance the feeding operations using its available funds and subsequently bill DepEd for the cost of meals or food services delivered to eligible beneficiaries. Billing shall be supported by duly accomplished billing statements, delivery receipts, timely periodic financial and accomplishment reports, and other documentary requirements prescribed by DepEd and auditing authorities. DepEd shall review and validate submitted documents prior to payment, ensuring that expenditures are compliant with approved menus, nutritional standards, agreed unit costs, and program guidelines.

An LGU may only be allowed to implement SBFP through fund-transfer arrangement if it meets all necessary criteria as detailed in *Annex A (LGU Fund-Transfer Arrangement Criteria)*.

Implementation under the LGU-led modality shall follow the same procedures as the DepEd-Led modality with shared end-to-end responsibilities between DepEd and the LGU, covering planning, procurement, food preparation, delivery, monitoring, and evaluation to ensure the effective and compliant delivery of feeding services.

All feeding operations shall be guided by *Annex E (Matrix of Implementation Procedures)* that specifies the distribution of responsibilities between the SDOs, the Schools, and LGUs for both the DepEd-Led and LGU-Led implementation.

Any local adjustment to these procedures must be documented and approved by SDO and concurred by the RO in compliance with the nutritional standards and audit requirements of the program.

The LGU/s shall be required to submit a periodic accomplishment report in addition to the prescribed financial and audit reports to the SDO or RO.

#### **D. Partnerships with Non-Government Stakeholders**

The DepEd supports collaboration with non-government stakeholders such as NGOs, CSOs, FBOs, and private sector partners. Such partnerships may support program implementation of the SBFP through capacity building, provision of manpower, facilities, equipment, and food commodities, thereby enhancing the operational capacity and effectiveness of implementing units. These engagements shall be conducted in accordance with clearly defined guidelines and applicable government budgeting, accounting, auditing, and procurement rules and regulations.

Where applicable, such engagements shall also comply with RA No. 8525, otherwise known as the *“Adopt-A-School Program Act”*, and its implementing guidelines as prescribed in DepEd Order (DO) No. 2, s. 2013 or the *“Revised Implementing Rules and Regulation of Republic Act No. 8525 otherwise known as the Adopt-A-School Program Act.”*

The CO - External Partnership Service (EPS) shall assist in the preparation of MOA and other pertinent documents related to this in accordance with RA No. 8525, and DO No. 2, s. 2013.

All local feeding initiatives shall be subject to quality assurance by DepEd prior to implementation, regardless of the source of sponsorship. This assures that all programs, projects, and activities align with established standards, policies, and educational priorities.

Partnerships entered with non-government stakeholders shall be directly executed by the contracting partner. The subcontracting or delegation of any part of the feeding operations, procurement, or program management to a third party is strictly prohibited.

Fund transfers to CSOs/NGOs for the purpose of meal provision are likewise subject to General Provisions of the applicable General Appropriations Act (GAA) and Commission on Audit (COA) Circular No. 2007-01 dated October 25, 2007, also known as the *“Revised Guidelines on the Granting, Utilization, Accounting, and Auditing of Funds Released to Non-Governmental Organizations/People’s Organizations.”* Should such CSOs/NGOs elect to conduct independent monitoring and evaluation of the program, they shall do so using their own funds and resources.

## **1. General Provisions for All Partnerships**

- a. All partnerships and engagements shall be formalized through a duly executed MOA between DepEd and the partner organization, clearly defining roles and responsibilities, operational standards, reporting requirements, and compliance with applicable laws and regulations;
- b. All proposed partnerships involving field offices shall be coordinated with and submitted for consultation to the CO to ensure alignment with national policies, program objectives, and standardized operational procedures;
- c. Partners may implement feeding at the level of an individual school, cluster of schools, school district, barangay, municipality, congressional district, or depending on the partner's capacity, expertise, and prior track record;
- d. NGO, CSOs, FBOs, and other partners providing similar feeding initiatives should coordinate with schools and SDOs for quality assurance and optimize resources targeting secondary beneficiaries or non-SBFP beneficiaries. To ensure the nutritious value of food commodities distributed during these feeding initiatives, partners may use DO No. 13, s. 2017 or the *"Policy and Guidelines on Healthy Food and Beverage Choices in Schools and in DepEd Offices"* as well as existing standards prescribed by DOH-NNC and DOST-FNRI;
- e. All partner-led feeding operations shall adhere to DepEd-approved menus, food safety standards, operational protocols, and reporting requirements;
- f. DepEd retains overall oversight responsibility, ensuring all partner-led operations comply with SBFP objectives, nutritional standards, food safety requirements, and program accountability measures;
- g. Regular monitoring, evaluation, and reporting shall be conducted jointly with partners to assess operational performance, quality of service delivery, and achievement of program outcomes;
- h. Partnerships shall be leveraged strategically to support areas with limited DepEd or LGU capacity, enhance resource efficiency, and ensure continuity of feeding services.

## **VI. IMPLEMENTATION PROCEDURES**

The following implementation procedures detail the sequential activities to be undertaken from pre-implementation and planning to operational monitoring. These procedures are designed to ensure that program delivery is systematic, transparent, efficient, and responsive to local contexts. Depending on the implementation modality adopted by the SDO, DepEd or the LGU shall take lead or co-lead in mobilizing and implementing these procedures.

## **A. Pre-Implementation and Planning**

Prior to the feeding period, SBFP implementers shall establish a solid operational foundation by evaluating existing resources and defining the most effective delivery strategies for their specific localities.

The SBFP implementer shall:

1. Conduct a comprehensive inventory and capacity assessment of available kitchens, including current manpower levels and the adequacy of designated feeding space;
2. Map all schools equipped with functional canteens to identify facilities capable of serving as kitchens for fortified meals provision;
3. Determine the most effective feeding modality for each individual school or cluster of schools;
4. Identify and engage potential partners from LGUs, NGOs, and existing community kitchens to support program delivery;
5. Consolidate and finalize all requirements regarding infrastructure development, human resources, and total funding needs; and
6. Conduct market scoping to determine the availability of local suppliers within the area. If no such local suppliers can provide the required commodities, SBFP implementing units shall determine if local suppliers in nearby or other communities may be engaged based on the specific objectives.

## **B. Cycle Menu Development**

The development of cycle menus shall focus on providing balanced, culturally appropriate meals that meet the specific caloric and nutrient requirements necessary for a learner's growth and development.

The SBFP implementer shall:

1. Ensure the menu provides at least 1/3 of the Recommended Energy /Nutrient Intake (REI/RNI);
2. Use the "*Pinggang Pinoy*" model, a visual food guide by DOST-FNRI that shows the recommended food groups proportion, as the basis for meal composition and DO No. 13, s. 2007 as the guide for developing the cycle menu;
3. Engage learners and parents in the process of determining which food commodities will be provided;
4. Design the cycle menu to cover either a 20-day or 40-day period;
5. Plan for a feeding frequency of 5 days per week; and
6. Give priority to locally produced agricultural and fishery products and customize menus to align with regional cultural and religious contexts.

Refer to *Annex B* for the detailed procedures and parameters in cycle menu development and sample cycle menu.

### **C. Learner and School Preparation**

Prior to the actual feeding, schools shall prepare both the physical environment and the health status of the SBFP beneficiaries. Schools shall ensure that learners are physically prepared and underwent nutritional assessment, deworming, and other medical assessments. This process includes the mapping and targeting of pregnant adolescent learners, school selection, and establishment of distribution mechanisms, specifically in secondary schools, to reach the program beneficiaries;

The School SBFP implementers shall:

1. Perform initial nutritional assessments of the learners;
2. Conduct deworming activities for the SBFP beneficiaries;
3. Administer micronutrient supplementation;
4. Refer wasted and severely wasted learners for further medical assessment and intervention;
5. Ensure the functionality of kitchens, feeding space, and handwashing facilities; and
6. Setup necessary kitchen and feeding space infrastructure through refurbishment, conversion, construction, donation, LGU support, or acquisition of mobile kitchens, adhering to technical and safety standards.

### **D. Procurement Management**

All procurement activities shall be conducted in accordance with the principles of transparency and fiscal accountability. Priority shall be given to the stimulation of local economies through regional sourcing, provided such procurement ensures the timely delivery of high-quality ingredients essential for uninterrupted program execution.

The SBFP implementer shall:

1. Commence all procurement activities for food supplies, meals, or NFPs within the first quarter of FY;
2. Prioritize procurement from local agricultural and fishery producers, following existing policies that promote local sourcing without favoring specific suppliers; and
3. Manage the procurement of food catering and service providers within existing financial resources, strictly following procurement laws and policies.

The SDOs shall be guided by RA No. 12009, or the "*New Government Procurement Act (NGPA)*" and its IRR, along with the standing Government Procurement Policy Board (GPPB) guidelines on Negotiated Procurement-Community Participation (NP-CP) and Negotiated Procurement-Sagip Saka Act (NP-SSA), the GPPB Resolution No.18-2021 or the "*Approving the Amendment to Section 53.12 of the 2016 Revised Implementing Rules and Regulations of Republic Act No. 9184 and the Guidelines for the Conduct of Community Participation in Procurement*", GPPB Circular No. 02-2025 or the

“*Strengthened Guidelines under the Sagip Saka Act*”, and subsequent issuances to be issued by the GPPB.

#### **E. Food Preparation and Safety**

Food preparation protocols shall observe hygiene and strict adherence to standardized recipes, ensuring that every meal served is safe, consistent, and nutritionally adequate.

The SBFP implementer shall:

1. Maintain proper food handling and safety protocols throughout the preparation process;
2. Adhere to strict food safety standards, hygiene habits for food handlers, and quality control measures; and
3. Strictly enforce all established food safety standards attached as *Annex C (Food Safety Standards)*.

#### **F. Food Distribution and Actual Feeding**

The distribution phase shall be focused on the organized delivery of meals while promoting essential hygiene habits among the learners.

The SBFP implementer shall:

1. Inspect all food commodities for quality and safety standards before distribution;
2. Facilitate proper handwashing and hygiene practices immediately prior to food distribution;
3. Distribute food commodities within the school to the SBFP beneficiaries in classrooms or designated feeding spaces;
4. Conduct direct observation of feeding activities within the school; and
5. Manage waste segregation and ensure the cleanliness of the feeding space.

#### **G. Operational Monitoring**

The DepEd shall conduct continuous operational monitoring to track implementation progress, ensure financial accountability, and evaluate the intervention's impact on learner well-being.

The SBFP implementer shall:

1. Continuously monitor the progress of SBFP implementation through the monthly progress report;
2. Prepare and submit program terminal reports to the DepEd CO;
3. Recalibrate implementation plans as needed due to class suspensions or cancellations;
4. Ensure the proper utilization of all program funds; and

5. Document and report food safety incidents in accordance with food safety standards attached as *Annex C*.

**VII. IMPLEMENTATION SUPPORT**

The DepEd shall provide annual supplemental guidelines to govern the allocation and utilization of PSF. These shall ensure critical pillars of implementation, including infrastructure enhancement, human resource support, essential equipment procurement, and general administrative support. All expenditures under these categories shall strictly adhere to existing budgeting, accounting, and auditing rules.

**A. Capital Outlay**

Capital Outlay funds shall be specifically allocated to enhance the physical capacity of schools to prepare hot fortified meals. These funds may be utilized for the following purposes:

1. Construction of new purpose-built kitchen facilities in schools where no suitable structures currently exist;
2. Refurbishment of existing kitchen facilities;
3. Conversion of existing classroom or underutilized spaces into functional kitchens and feeding space;
4. Repair and upgrading of existing canteen infrastructures;
5. Procurement of utility vehicles and mobile kitchens to support meal preparation; and
6. Investment in high-capacity kitchen machinery, cold storage facilities, and heavy-duty cooking equipment necessary for program operations.

A separate guideline shall be issued for the Utilization of Downloaded Capital Outlay Funds.

**B. Human Resource Support**

The SDOs shall be authorized to hire and engage additional personnel, including Technical Assistants, Administrative Support staff, cooks, kitchen aides, subject to existing civil service, accounting, budgeting, and auditing rules and regulations.

The staffing pattern for these roles shall be determined by the size of the division. Below is the advised staffing pattern:

*Table 1. SBFP Field Technical Assistance 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	

The following roles shall be established to operationalize the program, with funding and positions subject to the PSF guidelines:

**1. Regional Office (RO)**

**Technical Assistant II**

- a. Provide program oversight and coordination for SBFP implementation across the region;
- b. Prepare reports to be submitted to the RO and CO;
- c. Offer technical assistance to SDOs to ensure adherence to national policies and nutritional guidelines;
- d. Facilitate capacity-building and training activities for regional and division-level implementers;
- e. Conduct monitoring and evaluation of program outcomes and compliance within the region; and
- f. Report to the DepEd Education Support Services Division (ESSD).

**2. Schools Division Office (SDO)**

**Technical Assistant I**

- a. Assist in the development and review of cycle menus;
- b. Conduct nutritional assessments of learners;
- c. Supervise the daily operations of the Central Kitchen;
- d. Oversee procurement and logistics for food supplies;
- e. Enforce strict food safety standards and protocols during food handling, preparation, and distribution;
- f. Manage data collection and reporting, including the preparation of accomplishment reports for submission to the RO and/or CO;
- g. Manage the distribution and hauling of meals to recipient schools or clusters; and
- h. Report to the School Governance and Operations Division (SGOD) of the SDO.

**Administrative Support II**

- a. Assist in the management of PSF;
- b. Process financial documentation, including liquidation reports and support for audit compliance;
- c. Coordinate communication and management meetings between the SDO, schools, and external partners like LGUs or NGOs;
- d. Maintain organized program records; and
- e. Report to the SGOD of the SDO.

**Cooks and Kitchen Aides**

- a. Prepare and cook meals according to the approved cycle menu and standardized recipes;
- b. Ensure the quality and safety of food commodities through rigorous inspection and proper storage;
- c. Maintain the cleanliness and functionality of kitchen equipment, cold storage facilities, and feeding space; and
- d. Implement waste segregation and general sanitation practices within the food preparation facility.

### **C. 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 P50,000.00.

### **D. Other Allowable Expenses**

These expenditures represent the essential support mechanisms of the program by bridging the gap between food procurement and actual feeding.

Other allowable expenditures include, but are not limited to:

1. Hauling and transportation costs, particularly for schools without service utility vehicles;
2. Capacity building and orientation activities for implementers and stakeholders;
3. Monitoring and evaluation activities including the conduct of monthly coordination and management meetings;
4. Micronutrient supplements, and other mass drug administration commodities (e.g. deworming); and
5. Payment of honoraria to identified SBFP core group members, provided that said members are non-DepEd personnel, subject to existing auditing and accounting rules and regulations.

## **VIII. FINANCIAL MANAGEMENT AND ACCOUNTABILITY**

SBFP funding shall be managed through a decentralized fiscal framework for implementing units from the national level to the implementing units. Specifically, financial management follows distinct approaches based on the implementation modality:

### **A. DepEd-Led Implementation**

SBFP funds shall be directly released to the RO from the DBM. Upon receipt, the RO shall support the immediate downloading of funds to the respective SDOs.



The SDOs may further download funds to schools for direct implementation, given that these schools meet the eligibility criteria. SDOs shall identify the schools that meet all the following eligibility criteria:

**1. Existing Canteen or Kitchen Facilities**

Schools shall have a functional canteen or kitchen that can prepare, handle, and serve meals in a safe and sanitary manner. This ensures readiness for food preparation and compliance with health and safety standards.

**2. Availability of Support Staff**

Schools shall have designated support staff (e.g., canteen personnel, feeding coordinators, or volunteers) who can manage food preparation, distribution, and documentation requirements without disrupting regular teaching and learning activities.

**3. Sound Financial and Audit Compliance**

Schools shall have no unliquidated fund balances for the past six (6) months and shall not have any adverse findings from COA. This criterion ensures financial accountability, proper fund utilization, and compliance with government auditing rules and regulations.

**B. LGU-Led Implementation**

Under LGU-Led implementation modality, billing shall be processed in cycles based on progress and shall be supported by duly accomplished billing statements, delivery receipts, and feeding accomplishment reports.

The LGU shall be responsible for the recording and progress liquidation of SBFP funds; subsequent releases shall be contingent upon the submission of financial reports accounting for previously utilized portions.

The LGU shall have no unliquidated fund balances for the past six (6) and no adverse findings from COA.

The allocation, release, utilization, and liquidation of SBFP funds shall be governed by existing budgeting, accounting, and auditing rules and regulations. Funds shall be used strictly for approved SBFP activities. All expenditures shall be supported by complete and proper documentation and shall adhere to DO No. 72, s. 2008 or the *“Manual of the Simplified Accounting Guidelines and Procedures”*.

**IX. ROLES AND RESPONSIBILITIES**

SBFP shall be implemented through a multi-level governance framework that integrates national policy direction with localized execution to support the implementation of the feeding program. The following responsibilities shall be assumed across all levels of implementation:

### **A. Central Office (CO)**

The CO shall provide the foundational leadership and resources necessary to sustain nutrition interventions across the basic education system.

The CO, through the Office of the Secretary and Office of the Undersecretary for Governance and Operations shall:

1. Develop and issue national policies and yearly supplemental guidelines;
2. Manage the allocation and release of program funds to lower levels;
3. Conduct overall program evaluation and research to determine impact;
4. Perform spot-check monitoring to ensure compliance with national standards; and
5. Lead the training and orientation of regional and division implementers.

### **B. Regional Office (RO)**

The RO shall ensure that SBFP is effectively implemented at the regional level through oversight and technical support.

The RO, in coordination with the Regional SBFP Focal Person(s) shall:

1. Provide policy implementation and operational oversight within the region;
2. Provide technical support and training to SDOs;
3. Facilitate regional coordination and manages justifications for alternative feeding modalities;
4. Engage and hire additional personnel such as Technical Assistants, for policy/program implementation consistent with these guidelines;
5. Conduct regular monitoring and spot-checks of division-level implementation; and
6. Submit consolidated reports to CO.

### **C. Schools Division Office (SDO)**

The SDO shall act as the primary engine for SBFP implementation. The SDO shall be responsible for the localized planning, procurement, and management required to deliver nutritional services directly to the SBFP beneficiaries.

The SDO, through the SGOD shall:

1. Prepare the list of participating schools and determine appropriate feeding modalities;
2. Conduct capacity assessment to determine the appropriate feeding modality;
3. Manage the procurement of ingredients for fortified hot meals, or NFPs in compliance with government regulations;

4. Engage and hire additional personnel such as Technical Assistants, Administrative Support, cooks, and kitchen aides;
5. Consolidate reports from schools and submit progress reports, accomplishment reports, and implementation feedback to RO and to the CO;
6. Lead the development of localized cycle menus; and
7. Initiate and manage partnerships with LGU, CSO, FBO, and private sector partners subject to these guidelines and other existing policy on partnership.

#### **D. Schools**

Schools shall be responsible for the direct delivery of feeding, ensuring that meals are prepared safely and distributed efficiently to the SBFP beneficiaries.

The School SBFP implementers/Non-teaching Personnel/Administrative Officer II (AO II) shall:

1. Manage day-to-day feeding, food preparation, and proper food handling and safety;
2. Identify eligible learners, conduct nutritional assessments, and monitor daily attendance;
3. Maintain the functionality of kitchens, feeding space, and handwashing facilities;
4. Work with class advisers to provide meals to learners with habitual absences;
5. Utilize operational expenses for feeding learners with dietary/religious restrictions; and
6. Facilitate the formal receipt, quality inspection, and distribution of the milk component in accordance with prescribed storage standards and delivery schedules.

#### **E. Local Government Unit (LGU)**

The DepEd RO/SDO shall engage LGUs as operational partners providing localized support to ensure the sustainability and expanded reach of the feeding program within the community.

The LGUs shall:

1. Support the establishment, refurbishment, and maintenance of school kitchens;
2. Extend feeding periods or augments resources through local funding and partnerships; and
3. May lead feeding operations through billing or fund-transfer arrangements as indicated and may be further specified through a MOA between the LGU and SDO.

#### **X. MONITORING AND EVALUATION (M&E)**

The M&E shall be conducted to determine the efficiency and the areas for improvement of the program implementation. The BLSS shall lead the M&E in

coordination with its counterpart in the field offices. DepEd shall conduct field-level data collection and analysis to identify implementation best practices and verify the efficacy of nutritional interventions in reducing wasting among SBFP beneficiaries.

#### **A. Regular Monitoring, Reporting, and Feedback**

1. Progress monitoring shall be conducted to assess the efficiency of implementation of the program. The monitoring and evaluation of SBFP implementation shall be integrated into the existing monitoring tools for the budget utilization system of ROs and SDOs:
  - a. **National level** - The CO, shall monitor monthly the activities of the ROs such as the provision of technical assistance to SDOs and conduct of orientation activities for SDOs, ensuring that the program is implemented on time and in accordance with the set standards.
  - b. **Regional level** - The RO, through the ESSD, shall monitor monthly the activities of the SDOs such as engagement with partners, requests for funds, submission of required documents from the schools, timely release of funds to the School Heads, start of feeding, progress of implementation, and liquidation of funds, among others (SBFP Form 10). A monitoring report shall be prepared by the RO-Technical Working Group (TWG) for submission to the RD for discussion and for appropriate action.
  - c. **SDO level** - The SDO, through the SGOD, shall monitor monthly the compliance of the schools to the guidelines and food distribution (SBFP Form 11). A monitoring report shall be prepared by the SDO-TWG for submission to the SDS for discussion and for appropriate action.
  - d. **School level** - The School Head shall create an SBFP Core Group from among the school personnel and volunteer parents who shall be responsible for managing and implementing the program. The School Head and SBFP Core Group shall monitor daily the SBFP implementation and gather feedback from parents/guardians particularly on the food distribution and food consumption of the beneficiaries. Likewise, the teacher adviser shall tag in the Learner Information System (LIS) database the SBFP beneficiaries to determine their completion rate.
2. All monitoring activities may be done using available and appropriate technology, including online platforms and tools, video conferencing, social media groups or chatboxes, among others. Real-time monitoring may be done online through taking photos or streaming live videos of the actual implementation of the program with strict compliance with RA No. 10173 or the "*Data Privacy Act*".
3. All monitors are expected to provide appropriate correction of practices that are not in accordance with the guidelines, and to recommend interventions to address problems or issues. Those needing resolution from higher authorities shall be referred immediately through channels for appropriate action.

4. Monitoring results shall be integrated in the Program Terminal Report.
5. DepEd, through BLSS-SHD and other concerned offices, shall collaborate with DOST-FNRI or other stakeholders for the conduct of impact evaluation on SBFP.
6. All units shall submit periodic reports to the DepEd CO using prescribed forms, including Monthly Online Progress Report and Monthly Online Utilization Report.
7. SBFP focal persons shall submit the abovementioned periodic reports online through a link/portal provided in *Annex D (Reporting Forms and Links)*.

### **B. Independent Field Monitoring**

Partner organizations may be authorized to conduct spot checks, purposive monitoring, and joint monitoring in coordination with the BLSS-SHD.

CSOs, NGOs, FBOs, and Parent-Teacher Association (PTA) may be engaged to undertake independent field monitoring and ground-level validation.

All monitoring engagements of partner CSOs and NGOs shall be subject to a MOA.

Reports and concerns may be submitted to respective offices or via Learners Telesafe Contact Center Helpline (LTCCH).

Partner organizations shall submit reports highlighting good practices, red flags, deviations from guidelines, and incidents requiring immediate policy intervention.

The following feedback mechanism shall be established to support immediate identification of operational gaps, detection of red flags, and irregularities during implementation:

1. CSOs & NGOs shall be engaged for independent field monitoring and to support operations in disadvantaged areas;
2. the PTA shall provide independent monitoring and validation on the ground, specifically reporting "red flags" or implementation issues; and
3. LTCCH shall serve as the primary channel for the general public and learners to report concerns or feedback.

### **C. Escalation of Report and Feedback**

The DepEd CO, ROs, and SDOs shall process, investigate, and address reported issues, concerns, and incidents according to their respective mandates and the nature and level of the concern, as follows:

**1. Central Office (CO)**

The DepEd CO shall process, investigate, and resolve concerns, reports, and incidents that are national in scope or systemic in nature. These include issues that require policy formulation, policy clarification, or policy amendments, as well as concerns involving multiple regions, significant resource implications, or matters that set national standards, guidelines, or precedents.

**2. Regional Offices (ROs)**

ROs shall handle operational, implementation, and coordination concerns at the SDO level. This includes monitoring compliance with national policies, addressing inter-division issues, providing technical assistance, and escalating unresolved or policy-related concerns to the CO when necessary.

**3. Schools Division Offices (SDOs)**

SDOs are responsible for providing immediate corrective actions, technical support to schools, and ensuring proper documentation and reporting of resolved and unresolved cases.

**4. School**

The school shall address operational and implementation concerns at the school level, including day-to-day program execution, school-specific incidents, and compliance with prescribed guidelines.

**E. Program Implementation Review (PIR)**

A PIR shall be conducted to inform policy and operational improvements. SBFP implementers shall prepare and submit comprehensive accomplishment reports to the DepEd CO.

**F. Recognition**

DepEd shall establish a system of recognition to acknowledge the exemplary performance of various stakeholders in the successful implementation of the SBFP subject to the issuance of recognition guidelines.

**XI. SEPARABILITY CLAUSE**

If any provision of these guidelines is declared invalid or otherwise unenforceable by a court or competent authority, such declaration shall not affect the validity and enforceability of the remaining provisions, which shall continue to be in full force and effect.

## **XII. REPEALING CLAUSE**

This Order repeals Department Order No. 54, series of 2013, otherwise known as the “*Guidelines on the Implementation of School Feeding Programs (SFPS)*.”

## **XIII. EFFECTIVITY**

It shall take effect upon its approval, issuance, and publication on the DepEd website. Certified true copies of this Order shall be registered with the Office of the National Administrative Register (ONAR) at the University of the Philippines Law Center (UPLC) UP Diliman, Quezon City.

## **XIV. REFERENCES**

Department of Education. (2017). *DepEd Order No. 39, s. 2017: Operational Guidelines on the Implementation of School-Based Feeding Program for School Year 2017–2018*.

Department of Education. (2018). *DepEd Order No. 13, s. 2018: Implementing Guidelines on the Revised School-Based Feeding Program (SBFP)*.

Department of Education. (2022). *DepEd Order No. 44, s. 2022: Guidelines on the Implementation of the School-Based Feeding Program*.

Republic of the Philippines. (2018). *Republic Act No. 11037: Masustansyang Pagkain para sa Batang Pilipino Act*.

World Health Organization. (2006). *WHO Child Growth Standards*.

Commission on Audit. *Government Auditing Code of the Philippines and related issuances*.

## **XV. ANNEXES**

**Annex A.** LGU Fund-Transfer Arrangement Criteria

**Annex B.** Cycle Menu Development and Sample Cycle Menu for SBFP Fortified Meals

**Annex C.** Food Safety Standards

**Annex D.** Reporting Forms and Links

**Annex E.** Matrix of Implementation Procedures

**Annex F.** Sample of Capacity Assessment Tool

**Annex G.** Template Memorandum of Agreement (MOA) with LGUs

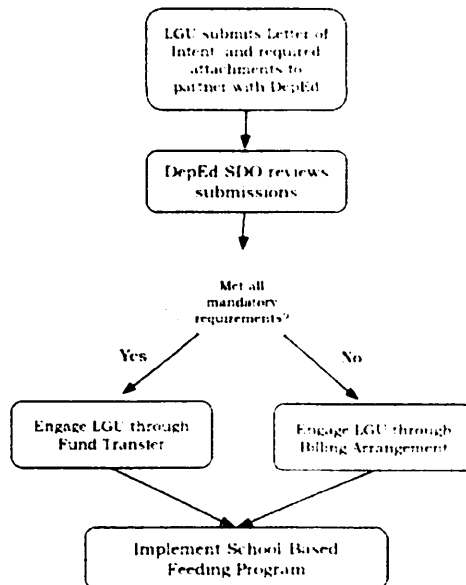
**Annex A.**

**LGU Fund-Transfer Arrangement Criteria**

This Annex sets forth the criteria governing the fund-transfer arrangement between DepEd and LGUs for the LGU-led implementation of SBFP. This also outlines the mandatory eligibility requirements and additional features to guide the assessment of LGU readiness, ensure financial accountability, and promote efficient, transparent, and effective program implementation. LGUs that satisfy the mandatory requirements may be considered for fund-transfer arrangements, while the billing arrangement modality may be applied to those that do not fully meet the eligibility criteria.

The diagram below shows the LGU-Led Implementation Algorithm:

**LGU-led Implementation Engagement Algorithm**



LGUs eligible for fund transfer shall meet the following criteria and submit necessary documentary requirements as proof thereof:

A. **Mandatory Requirements.** For LGUs to be eligible under this modality they must have:

1. No unliquidated expenses or cash advance from the previous fiscal year;
2. A designate focal for implementation of nutrition specific programs;
3. An identified food preparation facility, preferably within DepEd premises; and
4. A resolution from the Sangguniang Panlalawigan (SP)/ Sangguniang Bayan (SB).

B. **Additional Features.** LGUs may also have these optional features:

1. Certification for ISO 9001-2015;
2. Prior experience in implementing feeding program;

3. Identified list of accredited small-scale farmers (Agrarian Reform Beneficiaries' Organizations or ARBOs, cooperatives, etc.); and
4. Demonstrated tax collection efficiency based on an established collection efficiency index within the term of the current Local Chief Executive (LCE).

LGUs meeting all the mandatory eligibility requirements may be engaged through fund-transfer arrangements, while LGUs not meeting all eligibility requirements may be engaged through billing arrangements.

Interested LGUs shall submit a letter of intent including the eligibility requirements to SDOs concerned for review and approval.

## **Annex B.**

### **Cycle Menu Development and Sample Cycle Menu for SBFP Hot Fortified Meals**

#### **1. Cycle Menu Definition and Purpose**

Cycle Menu refers to standardized menus prepared by the NGAs, in coordination with the Department of Health-National Nutrition Council (DOH-NNC) and the Department of Science and Technology-Food and Nutrition Research Institute (DOST-FNRI), which shall be contextualized and drawn up, among others, according to age range, location, and/or type of school, and local cultural and/or religious eating preferences: Provided, that such menus shall have as many varieties and selections as may be necessary taking into account its availability in the place or locality where the day care center or school is located. (Implementing Rules and Regulations of Republic Act No. 11037).

The school, in coordination with the SDO, shall prepare and prescribe the Cycle Menu which assures that SBFP meals are nutritious, cost-effective, appealing, and nutritionally adequate to the target beneficiaries.

#### **2. Parameters**

In the development of the Cycle Menu, the Schools Division Office (SDO) School-Based Feeding Program (SBFP) focal person shall:

- Prepare a food supply map or market scoping of ingredients for the menu of hot fortified meals/NFPs/food commodities available in the region/SDO as reference in developing a market survey and localized cycle menu. A twenty (20)-day or forty (40)-day cycle menu may be prepared depending on the implementation and distribution arrangements;
- Ensure that Iron-Fortified Rice (IFR) or Stabilized Brown Rice or Brown Rice shall be served with hot fortified meals as far as practicable;
- Ensure, as far as practicable, the provision of pure hot fortified meals. However, a combination of hot fortified meals and NFPs is acceptable, provided that overall nutritional standards are met;
- Ensure adequate menu variation, fulfillment of nutritional requirements, and optimization of the unit cost per day. The allocation intended for IFR/Brown Rice on Fridays may be redistributed across the four-day viand menu to fully utilize the budget allocated for viand only;
- Review and localize the standard cycle menu, to reflect locally available, religious/culturally acceptable, and cost-efficient food ingredients without compromising nutritional standards;
- Incorporate standardized recipes from recognized institutions such as the Department of Education (DepEd), DOST-FNRI, DOH-NNC, Jollibee Group Foundation (JGF), and the International Institute of Rural Reconstruction (IIRR). The menu should also promote the inclusion of indigenous vegetables and locally available food products to enhance nutritional value, sustainability, and cultural relevance.

The SDO or the School shall determine the appropriate entity to undertake procurement, taking into consideration the volume requirements and the total contract amount per school, in accordance with applicable procurement policies and guidelines.

In case they opt for catering services or service provider are engaged, the SDO or School shall still prepare/develop and provide the approved cycle menu which shall be the basis for meal preparation by the caterer/service provider.

The cycle menu shall be quality assured and approved by the Regional Office (SBFP) SBFP Focal Persons.

### **3. Submission of Cycle Menu**

The approved cycle menu shall be quality assured by the Regional Nutritionist-Dietitian, and to be submitted to the Bureau of Learner Support Services-School Health Division (BLS-SHD), Nutrition and Hygiene Unit.

Further, the prescribed cycle menu template shall be used to clearly reflect the detailed breakdown of each menu, including the number of calories per serving, protein content, cost per day, and the computed average caloric value per week, to ensure compliance with nutritional standards and budgetary requirements.

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#### 4. Sample Cycle Menu

##### COMBINATION (Hot Meals and Nutritious Food Products) 20-Day Cycle Menu

WEEK		DAY 1	DAY 2	DAY 3	DAY 4	DAY 5	AVERAGE	TOTAL	REMARKS
1	Menu	Gitulay na mais at malunggay & chicken lumpia	E-nutribun (Squash Variant, 80g)	Veggie Patties with Liver	Rice-Mongo Curis (30g)	Iron-Fortified Rice (250g)			5-peso savings from Day 2 and Day 4 will be allotted for Day 1 which needs additional Php 2.60 and Day 3 which needs additional Php 0.20. Week 1 has Php 2.20 savings.
	Calories (kcal)	443	252	466	130	885	435.2	2,176	
	Cost (Php)	24.60	20.00	22.20	19.00	22.00		107.80	
2	Menu	Tokwa Balls with Gravy	E-nutribun (Yellow Sweet Potato Variant, 80g)	Sauteed Pork and Beans with Kamote and Sitaw	Brown Rice Nutty Fruity Bar (Honey, 25g)	Iron-Fortified Rice (250g)			Php 4.40-savings from Day 1, Day 2 and Day 4 will be allotted for Day 3 which needs additional Php 3.20. Week 2 has Php 1.20 savings.
	Calories (kcal)	488	242	452	220	885	457.4	2,287	
	Cost (Php)	21.60	20.00	25.20	20.00	22.00		108.80	
3	Menu	Gitataang Munggo and Kalabasa with Dilis	E-nutribun (Carrot Variant, 80g)	Tinolang Manok with Gata	Rice Mongo Blend (100g)	Iron-Fortified Rice (250g)			Php 4.20 savings from Day 1 and Day 2 will be allotted for Day 3 which needs additional Php 2.60. Week 3 has Php 1.60 savings.
	Calories (kcal)	451	253	455	450	885	498.8	2,494	
	Cost (Php)	19.80	20.00	24.60	22.00	22.00		108.40	
4	Menu	Chicken Almondigas	E-nutribun (Purple Sweet Potato Variant, 80g)	Shrimp-Veggie Ukoy	Brown Rice Nutty Fruity Bar (Honey, 25g)	Iron-Fortified Rice (250g)			Php 6.50 savings from Day 2, Day 3 and Day 4 will be allotted for Day 1 which needs additional Php 2.00. Week 4 has Php 4.50 savings.
	Calories (kcal)	455	246	451	500	885	507.4	2,537	
	Cost (Php)	24.00	20.00	18.00	21.50	22.00		105.50	
							Total Cost:	430.50	
							Budget for 20 Days	440.00	
							Savings:	9.50	

NOTE: Lutong FNRI Recipes used as reference for hot meals, serving size for 3-5 years old was used, cost per meal with 20% mark up

1	Calories (kcal)	252	483	130	442	885	438.4	2,192	For Day 2 which needs additional Php 2.60. Since Day 4 needs additional Php 8.60. Php 2.40 will be covered by the savings from Day 1 and Day 3 and the remaining Php 6.20 will be coming from the savings of Week 4.
	Cost (Php)	20.00	24.60	19.00	30.60	22.00		116.20	
2	Menu	Pandera with Malunggay (80g)	Potato Soup and Fish Fillet	Brown Rice Nutty Fruity Bar (Honey, 25g)	Adobong Gindang with Kangkong and Tauki	Iron Fortified Rice (250g)			6-peso savings from Day 1 and Day 3 will be allotted for Day 4 which needs additional Php 4.40. Since Day 2 needs additional Php 9.80. Php 1.60 will be covered by the savings from Day 1 and Day 3 and the remaining Php 8.20 will be coming from the savings of Week 6.
	Calories (kcal)	250	503	220	443	885	460.2	2,301	
3	Menu	E-nutribun (Yellow Sweet Potato Variant, 80g)	Gitataang Gindang with Sigarilyas and Kalabasa	Rice-Mongo Blend (100g)	Chicken with Pork and Beans	Iron Fortified Rice (250g)			2-peso savings from Day 1 will be allotted for Day 2 which needs additional Php 2.60. Needed additional Php 0.60 for Day 3 and Php 8.40 for Day 4 will be covered by the savings from Weeks 4 and 5.
	Calories (kcal)	242	452	400	445	885	484.8	2,424	
4	Menu	Fortified/ Enriched Bread (Plain, 40g)	Munggo Patties	High Protein Biscuit (60g)	Adobong Baboy at Sitaw	Iron Fortified Rice (250g)			Php 6.80 savings from Day 2, Day 3 and Day 4 will be allotted for Day 1 which needs additional Php 2.00. Week 4 has Php 9.50 savings which was used for Week 1, Week 3 and Week 7.
	Calories (kcal)	230	471	490	444	885	490	2,450	
5	Menu	E-nutribun (Carrot Variant, 80g)	Pork Gindang and Beans with Kalabasa and Upo	Rice-Mongo Crunchies (30g)	Vegetable Pancake	Iron Fortified Rice (250g)			5-peso savings from Day 2 and Day 4 will be allotted for Day 1 which needs additional Php 2.60 and Day 3 which needs additional Php 0.20. Week 5 has Php 6.60 savings which was used for Week 5.
	Calories (kcal)	253	441	160	447	885	437.2	2,186	
6	Menu	Karabun by PCU (80g)	Shrimp-Veggie Ukoy	Coco Biscuit (2pcs of 30g)	Ground Pork Picadillo Soup & Vegetable Tempura	Iron-Fortified Rice (250g)			Php 4.40-savings from Day 1, Day 2 and Day 4 will be allotted for Day 3 which needs additional Php 3.20. Week 6 has Php 8.80 savings which was used for Week 2.
	Calories (kcal)	267	451	294	465	885	472.4	2,362	
7	Menu	Pandera with Squash (80g)	Gindang with Sitaw at Itlog ng Puso	Brown Rice Nutty Fruity Bar (Honey, 25g)	Sauteed Pork and Beans with Kamote and Sitaw	Iron Fortified Rice (250g)			Php 4.80 savings from Day 1 and Day 3 will be allotted for Day 2 which needs additional Php 3.80. Remaining Php 0.70 will be used to cover for Day 4 together with savings from Week 4 and 8 since it needs additional Php 3.20.
	Calories (kcal)	250	440	500	452	885	505.4	2,527	
8	Menu	E-nutribun (Purple Sweet Potato Variant, 80g)	Pork Gisingang Singang	Panque Canton with Squash (50g)	Sardines-Kalabasa Patties	Iron-Fortified Rice (250g)			Php 6.80 savings from Day 2, Day 3 and Day 4 will be allotted for Day 1 which needs additional Php 2.00. Week 8 has Php 3.00 savings which was used for Week 7.
	Calories (kcal)	246	439	230	454	885	451.6	2,258	
							Total Cost:	108.00	
							Budget for 40 Days:	880.00	
							Savings:	0.80	

NOTE: Lutong FNRI Recipes used as reference for hot meals, serving size for 3-5 years old was used, cost per meal with 20% mark up

## **Annex C.**

### **Food Safety Standards for Hot Meals and Nutritious Food Products (NFPs)**

DepEd shall ensure food safety for hot meals and nutritious food products. Proper hygiene practices shall be maintained throughout the entire food preparation process, including washing hands thoroughly and regularly. Adequate cooking temperatures shall be reached and maintained to eliminate harmful bacteria, and food shall be stored at appropriate temperatures to prevent bacterial growth. Cross-contamination should be avoided by using separate utensils and cutting boards for raw and cooked foods. Additionally, regular cleaning and sanitization of all food preparation surfaces, equipment, and storage areas are crucial to prevent contamination.

To ensure the safety and nutritional integrity of hot meals and nutritious food products, the implementers of SBFP shall adhere to these specific steps

#### **A. Hot Meals**

1. Purchasing – SBFP implementers shall:
  - a. Select from approved, licensed, and reputable suppliers;
  - b. Purchase from suppliers who meet the technical specifications of food commodities and supplies;
  - c. Check if the supplier has a food safety management system and relevant documents (e.g., valid business permit, valid sanitary permit, valid health certificates of food handlers, compliance with the IATF protocols, etc.);
  - d. Check the background, business transaction history, and experience of the supplier in handling food products;
  - e. Arrange a regular schedule of auditing the supplier's workplace and verify that the said workplace is clean, well-managed, and compliant with food safety practices;
  - f. Ensure that the supplier has adequate resources to meet food safety standards such as, but not limited to, safe and clean workplace and delivery vehicles (e.g. trucks with temperature control, closed van delivery trucks);
  - g. Obtain certificates of microbiology testing of food commodities obtained from the supplier, if applicable;
  - h. Ensure that the supplier and their staff are all adequately trained in food safety as required; and
  - i. Observe analogous standard operating procedure for handling food produce.
2. Storage - SBFP implementers shall:
  - a. Designate a storage area for food and non-food supplies;
  - b. Use durable, leakproof, and sealable containers;
  - c. Assign trained personnel to maintain good housekeeping inside the storage area;
  - d. Ensure the storage area has sufficient space, standard racks for supplies, and adequate lighting;
  - e. Ensure the storage area is clean, sanitized, and free from pests and insects;
  - f. Ensure the food supply is kept away from chemicals, cleaning agents, and

- other toxic or hazardous materials;
- g. Ensure the supplies are properly and periodically arranged, inventoried, and documented;
- h. Monitor food temperatures regularly and ensure storage units have a temperature measuring device;
- i. Label storage supplies properly including proper marking of expiry and usage dates;
- j. Strictly observe the stock rotation technique ("First-in, First-out" or FIFO and "First expired, First out" or FEFO);
- k. Store frozen goods in proper containers to avoid surface contact with the freezer;
- l. Store delivered food items using standard top-to-bottom order to prevent cross-contamination;
- m. Avoid overloading the storage area to ensure proper ventilation;
- n. Discard food which have passed their manufacturer's use-by or expiration date or has been deemed unsafe properly;
- o. Clean doilies, carts, transporters, and trays often; and
- p. Observe analogous standard operating procedure for storing food produce.

### 3. Food Preparation

- a. SBFP implementers shall prepare the following:
  - i. Updated Sanitary Permit;
  - ii. Updated Water Analysis (Coliform Test) for potability and safe water use;
  - iii. Designated hand-washing area;
  - iv. Updated health records and valid health certificates for food handlers; and
  - v. Observe analogous standard operating procedures for food preparation.
- b. SBFP implementers shall ensure that the food preparation area/s:
  - i. Have adequate lighting;
  - ii. Are free from pests and insects; and
  - iii. Are cleaned and sanitized regularly.
- c. Food handlers shall:
  - i. Perform the proper hand-washing technique before and after handling food;
  - ii. Wear the standard food handlers' Personal Protective Equipment (PPE) inside the food preparation area at all times;
  - iii. Clean and sanitize equipment and the food preparation area before and after use;
  - iv. Follow the four (4) proper thawing principles;
  - v. Use the proper color-coded chopping board and knives when cutting food ingredients; and
  - vi. Observe analogous standard operating procedures for food preparation.

### 4. Cooking

- a. SBFP implementers shall ensure that the Cooking Area:
  - i. Is regularly cleaned and sanitized (e.g. free from dirt, grease, molds,

- etc.);
  - ii. Is free from pests, insects, and stray animals;
  - iii. Has proper lighting and ventilation; and
  - iv. Has regularly clean, sanitized, and safe equipment and utensils.
- b. Food implementers shall:
- i. Perform standard handwashing after every activity by food handlers;
  - ii. Ensure that minimum internal cooking temperature is complied with;
  - v. Wear the standard food handlers' PPE inside the food cooking area;
  - vi. Use a food thermometer to check the core temperature of the food; and
  - vii. Observe analogous standard operating procedures for cooking food.
5. Thawing - SBFP implementers and food handlers shall:
- a. Consider thawing time in food preparation;
  - b. Use clean and sanitized equipment and utensils;
  - c. Place the food in proper containers to hold the thawing juices and avoid overflowing or dripping;
  - d. Cover the food to prevent contamination during thawing;
  - e. Place frozen food on the lowest shelf, if using a multi-use refrigerator, to prevent juices from dripping and contaminating other food;
  - f. Select the most suitable thawing method according to the type and size of the food and equipment available;
  - g. Avoid re-freezing food; and
  - h. Observe analogous standard operating procedures for thawing.
6. Serving – SBFP Implementers and Food Handlers shall:
- a. Perform proper hand washing before and after activity by the servers;
  - b. Wear PPE properly while serving food;
  - c. Clean and sanitize containers, plates, utensils, and glasses;
  - d. Keep food covered until they are ready for serving; and
  - e. Observe analogous standard operating procedures for serving food.
7. Waste Disposal - SBFP Implementers and Food Handlers shall:
- a. Place foot operated trash bins with lids within appropriate distance from the preparation area;
  - b. Provide three (3) properly labeled trash bins (e.g., biodegradable, non-biodegradable, and recyclable) in the service area;
  - c. Avoid overflowing of waste containers inside food premises;
  - d. Observe proper waste disposal time and frequency;
  - e. Ensure bins, their lids, and the area around them are always clean and tidy;
  - f. Wash their hands after handling waste; and
  - g. Observe analogous standard operating procedures for waste disposal.

**B. Nutritious Food Products (NFPs)**

Food handlers shall determine the best means of preventing mold growth. Bread with mold shall not be consumed. SBFP Implementers and Food Handlers shall observe the

following to prevent mold growth:

1. Store NFPs in a cool, dry spot away from direct sunlight;
2. Avoid leaving NFPs in an exposed area for an extended amount of time; and
3. Keep NFPs away from radiators, air conditioners, and other places where temperature changes significantly. The room temperature of the storage should be 21°C.

During post-qualification inspection, as part of the procurement process, the following shall be considered to ensure suppliers and manufacturers' compliance with food safety practices:

1. Post-Qualification Checklist
  - a. Sanitary Permit;
  - b. Business Permit;
  - c. Workers' Health Certificate;
  - d. Personal Protective Equipment (e.g. hairnet, apron, face mask, gloves etc);
  - e. Workers' Health Declaration (e.g. temperature check, present health condition, travel history etc.);
  - f. Operational and adequate hygiene facilities including but not limited to Hand Washing Areas, Toilets, and Change Rooms, among others;
  - g. Potable water supply/Water Testing certificate with validity of six (6) months;
  - h. Appropriately sized and clean storage and production area;
  - i. Pest Control Management;
  - j. Waste Segregation; and
  - k. Traceability and recall procedures such as Batching & Labeling and Recalling System.

**SBFP Implementers and Food Handlers may refer to the link below for the Quality Checklist for NFP:**

<https://tinyurl.com/quality-checklist-for-NFP>

2. Actual Delivery – The designated District/School Inspection Team (D/SIT) shall:
  - a. Be present at the drop-off points on every delivery schedule;
  - b. Ensure compliance of the supplier with the delivery schedule;
  - c. Wear PPE (e.g. face mask, gloves, and hairnet etc.) during delivery;
  - d. Ensure the areas, equipment and tools used during delivery are clean and sanitized before and after the delivery schedule;
  - e. Ensure that the designated delivery or receiving area is well lit or with adequate lighting for inspection;
  - f. Ensure that the products delivered complied with the specifications based on the issued Food Safety and Quality checklist;
  - g. Accomplish the Inspection and Acceptance Report (IAR) during the delivery;
  - h. Strictly adhere to hygiene standards for every delivery and inspection; and
  - i. Observe analogous standard operating procedures for food delivery.
3. Storage – SBFP Implementers shall:
  - a. Observe the “First Expired, First Out” (FEFO) and Stock Rotation Technique;
  - b. Maintain proper distance between shelves and floors/walls to maintain good air ventilation [at least two and a half (2.5) inches away from walls and six (6) inches above the floor];

- c. Ensure food products are in in properly covered and sealed food containers. Properly labeled containers which includes:
    - i. Name of Goods;
    - ii. Expiration and Manufacturing Date;
    - iii. Lot/ Batch Number; and
    - iv. Supplier/Manufacturer;
  - d. Check and maintain storage areas regularly;
  - e. Strictly observe the Seven S (7S) of Good Housekeeping;
  - f. Clean and sanitize storage area and keep them free from rodents and vermin;
  - g. Consider a storage area that can limit exposure of foods to open space, direct heat, and open environment;
  - h. Ensure doors are locked when storage areas are not in use;
  - i. Avoid storing food products near chemicals such as detergents and soaps, paints, cement, insecticides, and other toxic or hazardous materials in the food storage area; and
  - j. Observe analogous standard operating procedures for food delivery.
4. Distribution
- a. SBFP Implementers shall:
    - i. Prepare a readily available distribution list of beneficiaries; and
    - ii. Ensure the distribution area has adequate lighting and ventilation;
  - b. Food Handlers shall:
    - i. Possess a health certificate;
    - ii. Observe good personal hygiene and proper wearing of PPEs;
    - iii. Clean and sanitize surfaces before and after distribution of food products; and
    - iv. Observe analogous standard operating procedures for food delivery.

**Reporting a Food Safety Concern/Foodborne Diseases/Outbreak (Incident Report)**

Food safety concerns are crucial to protect consumers from illness or harm. Governments, regulatory bodies, food manufacturers, distributors, and consumers all play important roles in implementing and adhering to proper food safety practices to address these concerns and ensure the safety of the food supply chain.

Food safety concerns encompass a wide range of issues, including:

- A. *Contamination*: This can occur through microbial pathogens (e.g., bacteria, viruses, parasites), chemical substances (e.g., pesticides, toxins, additives), or physical objects (e.g., glass, metal, plastic).
- B. *Food-borne illnesses*: Diseases caused by consuming contaminated or spoiled food. Common examples include *Salmonella*, *E. coli*, *Listeria*, *Norovirus*, and *Hepatitis A*.
- C. *Allergens*: Some individuals have allergies or sensitivities to specific ingredients (e.g., peanuts, tree nuts, gluten, dairy). Undeclared allergens in food products pose serious health risks.
- D. *Improper handling and storage*: Poor hygiene, inadequate refrigeration, or improper storage can lead to bacterial growth, spoilage, or the spread of foodborne pathogens.
- E. *Food fraud*: Intentional misrepresentation or adulteration of food products for

economic gain, such as ingredient substitution, mislabeling, or product dilution may pose serious health risks; and

- F. *Quality issues*: Issues pertaining to freshness and overall quality of food such as mold, off-flavors, or texture changes that indicate spoilage or degradation may lead to diseases and health problems.

In the reporting of Food Safety Concerns, the following requirements and procedures must be followed:

1. Forms on reporting food safety incidents must be available and accessible (e.g. SBFP-FS Form 1 - SBFP Food Safety Incident Report Form) and established communication channels with higher offices and partner agencies must be utilized (e.g. Inter-Agency Referral);
2. The Teacher-in-Charge must be trained on how to fill out the Incident Report Form;
3. The report must be completed within 24 hours;
4. An Incident Referral System should be in place prior to any incident (e.g., DRRM, DOH, etc.);
5. Monitoring must continue until the incident is fully resolved; and
6. The SBFP Forms 1 and 2 must be completed and submitted together, regardless of the number of cases.

When reporting a **Single Case**, the School SBFP Coordinator shall:

1. Immediately report the incident and prepare SBFP Forms 1 and 2; and
2. Coordinate with the School Head and School Disaster Risk Reduction Management (SDRRM).

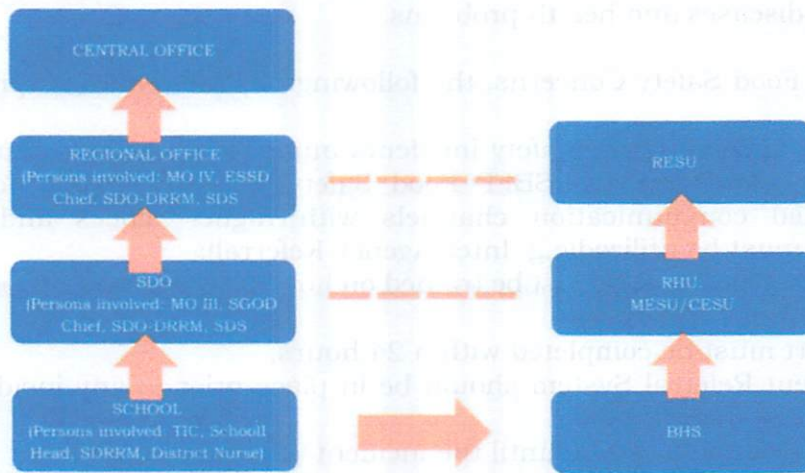
The School Head will validate the incident report and, after validation, notify and submit the report to the Barangay Health Station (BHS)/ Municipal Epidemiology and Surveillance Unit (MESU)/ City Epidemiology and Surveillance Unit (CESU).

When reporting **Two or More Cases**, the School SBFP Coordinator shall:

1. Immediately report the incident and prepare SBFP Forms 1 and 2; and
2. Coordinate with the School Head and SDRRM.

The School Head shall validate the incident report and, after validation, notify and submit the report to the Barangay Health Station (BHS) and Schools Division Office (SDO). The BHS, with the MESU/CESU, shall lead the investigation in coordination with the SDO. The SDO will update the Regional Office (RO) directly. In the case of an outbreak, the RO will coordinate with RESU for further investigation.

**Chart 1: FLOW CHART OF REPORTING  
School DRRM/SDO/RO part of the School/SSDO/RO**



4. SBFP Food Safety Forms

a. SBFP-FS Form 1 - Incident Report

This form serves as an official administrative record to document food safety incidents, providing a chronological history of affected learners or spoiled products. It is accomplished by school coordinators and witnesses for submission to the relevant DepEd offices immediately following an incident to facilitate investigation and corrective action. It shall be downloaded and accomplished by the school SBFP Coordinator through this link: <https://tinyurl.com/SBFP-FS-Form1>

b. SBFP-FS Form 2 - List of Affected Persons and Interventions Done

This form serves as an official administrative record to document the medical details and interventions provided to learners affected by food safety incidents. It is accomplished by the School Feeding Coordinator and approved by the School Head for immediate submission to the SDO upon the occurrence of an incident. It shall be downloaded and accomplished by the school SBFP Coordinator through this link: <https://tinyurl.com/SBFP-FS-Form2>

*Jim*

**Annex D****Reporting Forms and Links**

The monitoring and evaluation (M&E) of the School-Based Feeding Program (SBFP) for School Year (SY) 2026–2027 is established to check accurate documentation, effective monitoring, and evaluation of program implementation and outcomes.

For reporting and submission of Program Terminal Reports, all Regional Offices (ROs), Schools Division Offices (SDOs), and participating schools are required to prepare and submit the SBFP forms. All SBFP Forms (accessed through <https://tinyurl.com/SBFP-Forms-FY-2026>) shall be properly accomplished, duly reviewed, and submitted within the prescribed timelines to ensure accurate documentation, effective monitoring, and evaluation of program implementation and outcomes. .

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	<a href="https://tinyurl.com/SBFP-Forms-FY-2026">https://tinyurl.com/SBFP-Forms-FY-2026</a>
Report Submission Links				
SBFP	Monthly Progress Report	RO and SDO SBFP Coordinator	Monthly	<a href="https://tinyurl.com/SBFP-Monthly-Progress-Report">https://tinyurl.com/SBFP-Monthly-Progress-Report</a>
	Monthly Accomplishment Report of Contract of Service (CoS)	RO and SDO SBFP Coordinator	Monthly	<a href="https://tinyurl.com/SBFP-CoS-Accomplishment-Report">https://tinyurl.com/SBFP-CoS-Accomplishment-Report</a>
	Program Terminal Report	RO, SDO and School SBFP Coordinator	Every after implementation of School-Based Feeding Program or every end of School Year	<a href="https://tinyurl.com/SBFP-Program-Terminal-Report">https://tinyurl.com/SBFP-Program-Terminal-Report</a>
Central Kitchen	Accomplishment Report	RO, SDO and Central Kitchen Technical Assistants	Every after implementation of School-Based Feeding Program	<a href="https://tinyurl.com/CK-Accomplishment-Report">https://tinyurl.com/CK-Accomplishment-Report</a>
Galing at Talino School Canteens	Accomplishment Report	RO and SDO SBFP Coordinator	End of School Year	<a href="https://tinyurl.com/SBFP-Galing-at-Talino-AR">https://tinyurl.com/SBFP-Galing-at-Talino-AR</a>
Nutrition Sensitive Program	Gulayan sa Paaralan (GPP) Accomplishment Report	RO, SDO and School GPP Coordinator	End of School Year	<a href="https://tinyurl.com/2025-GPP-AR">https://tinyurl.com/2025-GPP-AR</a>
	Integrated School Nutrition Model (ISNM)	RO, SDO and School GPP Coordinator	End of School Year	<a href="https://tinyurl.com/NSP-ISNM">https://tinyurl.com/NSP-ISNM</a>

	Accomplishment Report			<a href="#">Accomplishment-Report</a>
	Fund Utilization for GPP and ISNM	RO, SDO and GPP Coordinator	Monthly	<a href="https://tinyurl.com/GPP-ISNMFundUtilizationFY2025">https://tinyurl.com/GPP-ISNMFundUtilizationFY2025</a>
WASH-in-Schools (WinS)	Fund Utilization for WinS	RO, SDO and School GPP Coordinator	Monthly	<a href="https://tinyurl.com/WinSFundUtilizationPR">https://tinyurl.com/WinSFundUtilizationPR</a>

Program Component	Report	Frequency	Responsible Party	Link
ISNM	ISNM Fund Utilization Report	Monthly	RO, SDO and GPP Coordinator	<a href="#">https://tinyurl.com/GPP-ISNMFundUtilizationFY2025</a>
WinS	WinS Fund Utilization Report	Monthly	RO, SDO and School GPP Coordinator	<a href="#">https://tinyurl.com/WinSFundUtilizationPR</a>
Other	Other Reports			

**Annex E.**

**Matrix of Implementation Procedures**

<b>Implementation Stage</b>	<b>Department of Education (DepEd)-Led [Schools Division Offices (SDO)/School Managed]</b>	<b>Local Government Unit (LGU)-Led (LGU Managed w/ SDO Oversight)</b>
1. Pre-Implementation and Planning	SDO prepares the Work and Financial Plan (WFP) and identifies funding allocation per school  SDO conducts orientations for schools	SDO provides the master list of beneficiaries  LGU aligns local budget and resource allocation.
2. Learner and School Preparation	School Heads lead orientations for parents/teachers; prepare school kitchens/facilities.	LGU and SDO conduct joint engagement of community stakeholders and local health offices.
3. Cycle Menu Development	SDO prepares the twenty (20)-day cycle menu in collaboration with LGU	LGU collaborates with SDO on the preparation localized menus using indigenous ingredients, subject to SDO nutritional approval.
4. Procurement Management	SDO or School Bids and Awards Committee (BAC) manages sourcing per RA 12009 or the "New Government Procurement Act"	LGU BAC manages procurement of food supplies following RA 12009 and SBFP technical specs.
5. Food Preparation and Safety	School-based cooks/volunteers prepare food following food safety standards.	LGU-engaged manpower or Central Kitchens prepare meals following food safety standards.
6. Food Distribution and Actual Feeding	Classroom-based feeding supervised by Teachers and School Health Personnel.	LGU manages logistics for delivery to schools; feeding conducted by school personnel and LGU volunteers.
7. Operational Monitoring	SDO Health Section and School Heads assess daily compliance and learner attendance.	Joint Monitoring Team (SDO + LGU) monitors quality, effectiveness, and financial transparency.

**Annex F.**

**Sample of Capacity Assessment Tool**

**CAPACITY ASSESSMENT FOR SBFP IMPLEMENTATION**

REGION:  
SDO:  
Assessor's Name:  
Date of Assessment:

Category	Sub-Category	Metric	Total	Elementary	JHS	SHS
SDO Profile		Total Schools	100	50	30	20
		Total Learners	3,000			
		SBFP Beneficiaries	900			
Delivery Targets	Hot Meals	Schools Implementing	48			
		Learner Served	1,200			
	NFP	Schools Implementing	52			
		Learner Served	1,800			
	Hybrid/Combination	Schools Implementing	0			
		Learner Served	0			
	(A) DepEd-Managed	Schools with CK	5			
		Schools Served	25			
		Learner Beneficiaries	125			
		Schools with CK	2			
Central Kitchen (CK)	(B) LGU-Managed	Schools Served	10			
		Learner Beneficiaries	50			
	(C) NGO/CSO-Managed	Schools with CK	0			
		Schools Served	0			
	(D) Privately-Managed	Learner Beneficiaries	0			
		Schools with CK	1			
(E) Standalone Kitchen	Schools Served	3				
	Learner Beneficiaries	15				
Total Number of Schools served through CK (A+B+C+D+E)			48			
Total Number of Learners served through CK (A+B+C+D+E)			230			

Prepared by:

Reviewed by:

Approved by:

SDO SBFP FOCAL PERSON  
(Date and Signature)

Chief, Schools Governance and Operations Division  
(Date and Signature)

Schools Division Superintendent (SDS)  
(Date and Signature)

**Link: <https://bit.ly/SBFPCapacityAssessmentTool>**

**Annex G.**

**MEMORANDUM OF AGREEMENT**

**KNOW ALL MEN BY THESE PRESENTS:**

This **MEMORANDUM OF AGREEMENT (Agreement)** is entered and executed this \_\_\_\_\_ day of \_\_\_\_\_ 2026 at \_\_\_\_\_ by and between:

The **DEPARTMENT OF EDUCATION, SCHOOLS DIVISION OF \_\_\_\_\_**, a government entity mandated by law to ensure the delivery of quality basic education, particularly Batas Pambansa No. 232, otherwise known as the "*Education Act of 1982*," as amended by Republic Act No. 9155, otherwise known as the "*Governance on Basic Education Act of 2001*," represented herein by its Schools Division Superintendent, \_\_\_\_\_ with office address at \_\_\_\_\_ hereinafter referred to as "**SDO**":

- and -

The [**Insert LGU here**], a Local Government Unit created under and by virtue of [**Insert Charter Here e.g. Republic Act No. 7854**], otherwise known as the [*Insert Short Title of Charter Here*] e.g. "*Department of the Interior and Local Government Act of 1990*," with principal office address at [**Insert Address Here**], and represented herein by its [**Insert Position Here**], [**INSERT NAME HERE**] (hereinafter referred to as "**LGU**")

(DepEd and LGU are hereinafter collectively referred to as the "**PARTIES**" and individually as "**PARTY**")

**WITNESSETH:**

**WHEREAS**, it is a declared policy of the State under Article II, Section 13 of the 1987 Constitution to "recognize the vital role of the youth in nation-building and shall promote and protect their physical, moral, spiritual, intellectual, and social well-being";

**WHEREAS**, Article XIV, Section 1 of the 1987 Constitution provides that "the State shall protect and promote the right of all citizens to quality education at all levels, and shall take appropriate steps to make such education accessible to all";

**WHEREAS**, Republic Act No. 11037 ("**R.A. 11037**"), otherwise known as the "*Masustansyang Pagkain para sa Batang Pilipino Act*," reiterates this State policy and further declares that "[i]n recognition of the demonstrated relationship between food and nutrition, and the capacity of students to develop and learn, the State shall establish a comprehensive national feeding program that will address the problem of undernutrition among Filipino children.";

**WHEREAS**, R.A. 11037 mandated DepEd to "implement a school-based feeding program for undernourished public school children from kindergarten to grade six (6): Provided, That the Program shall include the provision of at least one (1) fortified meal to all undernourished public elementary school children for a period of not less than one hundred twenty (120) days in a year";

**WHEREAS**, on [insert date of issuance of SBFP guidelines], DepEd issued Department Order No. XX, series of 2026 or the "Institutional Guidelines on the Implementation of the School-Based Feeding Program (SBFP)" ("Guidelines") to govern the implementation of the school-based feeding program ("SBFP") under R.A. 11037;

**WHEREAS**, Section V(E)(2) of the Guidelines provides that the SBFP may be implemented through an LGU-Led Implementation scheme;

**WHEREAS**, Section 77 of Republic Act No. 12314 (R.A. 12314) or the "*General Appropriations Act for Fiscal Year 2026*" acknowledges the validity of transfer of funds from National Government Agencies (NGAs) to LGUs;

**WHEREAS**, Section 25 of the Special Provisions of DepEd under R.A. 12314, authorizes DepEd to enter into a Memorandum of Agreement (MOA) with LGUs for the effective implementation of SBFP and transfer or release of funds necessary in its implementation subject to the provisions of the MOA and existing budgeting, procurement, accounting, and auditing rules and regulations, and DepEd guidelines;

**WHEREAS**, LGU shares DepEd's mission to provide nutritional support to learners within its jurisdiction, and has resources that would help DepEd in implementing the SBFP;

**WHEREAS**, both Parties recognize and undertake to comply with the following laws, rules, and regulations:

- a. Republic Act No. 10173 (R.A. 10173), otherwise known as the "*Data Privacy Act of 2012*," and its Implementing Rules and Regulations (IRR), and other related issuances of the National Privacy Commission (NPC) and "*Freedom of Information Order*" under Executive Order No. 2, s. 2016 for the implementation of this Agreement;
- b. Department of Education, Culture, and Sports (DECS) Order No. 28, s. 2001 or "*Prohibiting the Commercialization of the DECS Organization through Endorsements and Accreditation of Goods and Services*" in the implementation of the program, and Department Order No. 39 s. 2009 or "*Strict Adherence to DECS Order No. 28, s. 2001*"; and
- c. Republic Act No. 12009, otherwise known as the "*New Government Procurement Act*," and its IRR, and government accounting and auditing rules and regulations;

**NOW THEREFORE**, for and in consideration of the foregoing premises, and subject to terms and conditions hereinafter set forth, the Parties have mutually agreed as follows:

## **ARTICLE I. DEFINITIONS**

- a. "**Agreement**" shall refer to this MOA including its schedules, annexes, and other attachments, as may be from time to time amended, revised, modified, or supplemented;
- b. "**Central Kitchen**" shall refer to a school or LGU-supervised facility that centralizes the procurement and food preparation or cooking of a school or a group of schools where food preparation is done in the Central Kitchens and the prepared food is delivered to or picked up by the schools for distribution among its feeding program beneficiaries;
- c. "**Confidential Information**" shall refer to all information received by a Party (Recipient) from the other Party (Discloser), that is marked in writing as confidential or proprietary, identified orally as confidential at the time of disclosure, or which by its nature and given the circumstances

surrounding its disclosure should reasonably be considered confidential. This includes, but is not limited to:

1. this Agreement and any negotiations, discussions, or agreements entered into pursuant to this Agreement;
2. discoveries, inventions, ideas, research, and experimental work;
3. concepts, know-how, processes, designs, specifications, drawings, sketches, blueprints, tracings, diagrams, models, and samples;
4. data, algorithms, computer programs, and software source documents;
5. financial information, business plans, sales plans, and marketing plans;
6. products, services, procurement requirements, customer information, and pricing; and
7. any other proprietary or confidential technical, financial, or commercial information.

Confidential Information does not include information that:

- i. is at the time of disclosure, or later becomes, part of the public domain through no fault of the Recipient;
- ii. is received by the Recipient from a third party without any obligation of confidentiality owed to the Discloser by the third party; or
- iii. is already known to the Recipient or at any time thereafter is developed independently by the Recipient.

If, regarding information under (ii), the Recipient becomes aware at any time that the source was not entitled to disclose the information, then such information shall be deemed

Confidential Information from that time forward:

- d. **“Cycle Menu”** refers to standardized menus prepared by DepEd, in coordination with the Department of Health-National Nutrition Council (DOH-NNC) and the Department of Science and Technology-Food and Nutrition Research Institute (DOST-FNRI), which shall be contextualized and drawn up, among others, according to age range, location, and/or type of school, and local cultural and/or religious eating preferences: Provided, that such menus shall have as many varieties and selections as may be necessary taking into account its availability in the place or locality where the day care center or school is located;
- e. **“Day”** or **“days”** shall refer to calendar day or days;
- f. **“Fortified Meal”** shall refer to a nutritionally adequate food serving consisting of either:
  - i. **Hot Meals** - a freshly prepared meal with deliberately increased content of essential micronutrients to improve the nutritional quality of the food and provide the level of calories which shall consist of at least one-third (1/3) of the daily requirement based on the Philippine Dietary Reference Intake (PDRI); or
  - ii. **Nutritious Food Products (NFP)** - food products that meet the same nutritional standards prescribed and recommended by DOST-FNRI and approved by the DOH-NNC for use in feeding programs.
- g. **“Guidelines”** shall refer to Department Order No. XX, series of 2026 or the “Institutional Guidelines on the Implementation of the School-Based Feeding Program (SBFP)”;
- h. **“Kindergarten”** shall refer to the first stage of compulsory and mandatory formal education which consists of one (1) year of preparatory education for children at least five (5) years old as a prerequisite for Grade 1;
- i. **“Menu”** shall refer to a list of dishes that are to be served at a meal or the meal itself, which is composed of standardized recipes; and
- j. **“Standardized Recipe”** shall refer to a recipe that has been tried, adapted, and retried several times for use by a given food service operation and has been found to produce the same good results and yield every time when the exact procedures are used with the same type of equipment and the same quantity and quality of ingredients.

## ARTICLE II. PURPOSE

**Section 1. Purpose.**—This Agreement shall provide the framework for the implementation of the SBFP at [area or local government] by the LGU, in coordination with DepEd (SDO).

## ARTICLE III. SCHOOL-BASED FEEDING PROGRAM

**Section 1. General Description** — The School-Based Feeding Program (SBFP) provides nutritional support to undernourished public school learners through the provision of at least one (1) fortified meal for a minimum of one hundred twenty (120) feeding days to achieve a significant impact on the nutritional status of learners. Subject to the availability of funds, the feeding period may be extended to a maximum of two hundred twenty (220) feeding days, including during academic breaks or Summer Remediation programs.

**Section 2. Beneficiaries** — Pursuant to the Guidelines, the primary beneficiaries of the SBFP shall be Kindergarten and Grade 1 learners, Wasted and Severely Wasted learners from Grades 2 to Grade 6, learners at risk of dropping out (LARDOs), Indigenous People (IP) learners, learners from indigent families, pregnant adolescent learners, adolescent mothers with 0-1 year old child/ren, and undernourished learners belonging to vulnerable and marginalized groups beyond Grade 6.

The beneficiaries shall be provided with fortified meals for a minimum of one hundred twenty (120) feeding days to achieve a significant impact on their nutritional status. Subject to the availability of funds, the feeding period may be extended to a maximum of two hundred twenty (220) feeding days, including during academic breaks or Summer Remediation programs pursuant to the Guidelines.

**Section 3. Implementation Stages of the SBFP** — In implementing SBFP, the following key stages shall be observed:

- a. ***Pre-Implementation and Planning.*** This initial phase involves overall preparation, including setting objectives, scheduling, and resource allocation to ensure a smooth rollout of the SBFP;
- b. ***Learner and School Preparation.*** This phase involves the orientation of school personnel including to ensure facilities are ready, orientation of learners to participate in feeding, and mobilization of other stakeholders;
- c. ***Cycle Menu Development.*** This phase involves the development of nutritionally-balanced cycle menus by the SDO SBFP Focal, and quality-assured by the Regional Office (RO) or Municipal/City Nutritionist-Dietitian to guide the daily meal offerings, ensuring variety and adherence to nutrition standards;
- d. ***Procurement Management.*** This phase covers the sourcing and acquisition of food supplies and materials, following government procurement policies and ensuring quality and cost-effectiveness;
- e. ***Food Preparation and Safety.*** This phase covers the preparation of food according to the approved menus while strictly following food safety standards to maintain hygiene and prevent contamination;
- f. ***Food Distribution and Actual Feeding.*** This phase covers the distribution of prepared meals and the conduct of actual feeding as planned, ensuring beneficiaries receive the intended nutritional support; and
- g. ***Operational Monitoring.*** This phase involves continuous monitoring to assess compliance, quality, and effectiveness, allowing for timely adjustments and reporting to maintain program integrity.

**Section 4. LGU-Led Implementation** — Under the LGU-led implementation modality, feeding operations under the SBFP may be implemented in partnership with LGUs leveraging existing feeding systems, facilities, and local supply chains. This modality is intended to enhance operational efficiency,

maximize local resources, and strengthen inter-agency convergence, while ensuring compliance with national policies, nutritional standards, and program objectives.

LGUs are encouraged to prioritize the procurement of agricultural and fishery products from accredited local farmers, fisherfolk, and cooperatives in accordance with Republic Act No. 11321 or the "Sagip Saka Act" and shall provide freshly prepared Hot Meals for at least sixty percent (60%) of the feeding days.

LGUs are expected to accomplish once hundred percent (100%) completion of the prescribed feeding days within the school year, excluding lost feeding days attributable to *force majeure* events or officially declared local and national holidays. Likewise, LGUs will ensure that one hundred percent (100%) of the identified primary beneficiaries are served.

**Section 5. Payment Arrangements** — Feeding operations under the LGU-led modality may be carried out through any of the following arrangements:

- a. **Fund-Transfer Arrangement** – Under this arrangement, DepEd shall transfer program funds to the LGU in accordance with the allocated budget based on target beneficiaries. Transferred funds shall be used exclusively for SBFP-related expenditures, and the LGU shall be responsible for fund utilization, disbursement, recording, and liquidation, in accordance with existing auditing rules and regulations; or
- b. **Billing Arrangement** – Under this arrangement, the LGU shall initially finance the feeding operations using its available funds and subsequently bill DepEd for the cost of meals or food services delivered to eligible beneficiaries. Billing shall be supported by duly accomplished billing statements, delivery receipts, feeding accomplishment reports, and other documentary requirements prescribed by DepEd and auditing authorities. DepEd shall review and validate submitted documents prior to payment, ensuring that expenditures are compliant with approved menus, nutritional standards, agreed unit costs, and program guidelines.

LGUs are expected to ensure one hundred percent (100%) compliance with the submission of monthly liquidation reports.

An LGU may only be allowed to implement SBFP through Fund-Transfer Arrangement if it meets all necessary criteria as detailed in *Annex A- LGU Fund-Transfer Arrangement Criteria*.

All feeding operations shall be guided by the *Annex E (Matrix of Implementation Procedures)* that specifies the distribution of responsibilities between the SDOs, the Schools, and LGUs for both the DepEd-Led and LGU-Led implementation.

Any local adjustment to these procedures must be documented and approved by the SDO and concurred by the RO in compliance with the nutritional standards and audit requirements of the program.

The LGUs shall be required to submit a periodic accomplishment report in addition to the prescribed financial and audit reports to DepEd SDO or RO. The submission of these accomplishment reports shall be expressly established to ensure consistency, transparency, and accountability in monitoring performance and progress.

**ARTICLE IV.**  
**AGREEMENT OF THE PARTIES**

**Section 1. Roles and Responsibilities of DepEd.**— DepEd shall undertake the following:

- a. Identify and provide the official list of beneficiaries, comprising all kindergarten and Grade 1 learners, wasted and severely wasted learners from Grades 2 to Grade 6, LARDOs, IP learners, learners from indigent families, pregnant adolescent learners, adolescent mothers with 0-1 year old child/ren and undernourished learners belonging to vulnerable and marginalized groups beyond Grade 6;
- b. Allocate and transfer the necessary budget from the Sub-Allotment Release Order to the LGU to cover the cost of fortified meals at twenty-two pesos (PhP 22.00);
- c. Ensure that the program implementation aligns with the Quality Basic Education Development Plan (QBEDP) serving as the Department's long-term strategic roadmap for the attainment of learner's functional literacy and core competencies through improved health and nutrition;
- d. Monitor the distribution of Fortified Meals to ensure the objective of improving the nutritional status and immune systems of the learners is met;
- e. Provide technical assistance to the LGU with the standardized twenty (20)-day or forty (40)-day cycle menu as prepared by the SDO;
- f. Coordinate with the Municipal/City Nutritionist-Dietician in the preparation of the standardized cycle menu; and
- g. Keep program records, including but not limited to, financial documents, terminal reports, and nutritional assessment data.

**Section 2. Roles and Responsibilities of LGU**— The LGU shall undertake the following:

- a. Execute the procurement and delivery of Fortified Meals to the identified beneficiaries in strict accordance with existing budgeting, procurement, accounting, and auditing rules and regulations, and DepEd guidelines;
- b. Facilitate the distribution of Fortified Meals within the agreed-upon period of feeding days, excluding weekends and holidays where applicable;
- c. Be responsible for the proper accounting and liquidation or payment of funds shared by the SDO for the feeding program;
- d. Ensure that all transactions related to procurement are documented and audited based on existing laws;
- e. Coordinate closely with the SDO to ensure the welfare, safety, and health of both the learners and the personnel involved;
- f. Be responsible for the engagement and management of the necessary manpower required for food preparation, cooking, and delivery;
- g. Follow the DepEd-approved cycle menu. Any modifications requested by the LGU due to the local availability of indigenous ingredients must be submitted to the SDO for technical evaluation and written concurrence prior to implementation;
- h. Submit a periodic accomplishment report in addition to the prescribed financial and audit reports to DepEd SDO or RO to monitor the progress of the SBFP implementation;
- i. Submit a Terminal Report to the SDO within thirty (30) days from completion of the feeding cycle; and
- j. Submit periodic financial and audit reports to the DepEd SDO every ten (10) days after the end of the month, when feeding operations are carried out through a fund-transfer arrangement.

**Section 3. Governing Terms, Conditions, and Guidelines.**— The Parties may enter into such additional or supplemental terms and conditions as may be warranted and particularly applicable to the Agreement. The terms and conditions of this Agreement, and of such additional or supplemental agreements in relation hereto, shall be contractually binding as integral parts of this Agreement after they are reduced in writing and signed by all Parties.

**ARTICLE V.  
DEFAULT, TERMINATION, AND EFFECTIVITY**

**Section 1.** DepEd or LGU may pre-terminate this Agreement by giving a sixty (60)-day prior written notice to the other based on the following causes:

- a. Upon mutual written agreement of DepEd and the LGU;
- b. When any of the representations, warranties, or covenants of either DepEd or the LGU turns out to be false, incomplete or misleading, and the innocent Party does not waive such defect; and
- c. Violation of relevant laws, rules and regulations, Departmental Orders, Circulars, and other official issuances.

**Section 2.** This Agreement shall be in force and effect from the date of signing and shall continue to be valid and effective for \_\_\_\_\_ years from such date, unless terminated in accordance with the provisions hereof.

**ARTICLE VI.  
REPRESENTATIONS AND WARRANTIES**

**Section 1. Representations and Warranties.**— Each Party represents and warrants in favor of the other Parties that as of the execution of this Agreement:

1. All the necessary approvals to execute this Agreement have been secured prior execution;
2. It has the authority and right to execute and implement the terms of this Agreement;
3. The execution and implementation of this Agreement will not violate any law, contract, or agreement binding to a Party;
4. Any information provided by a Party pursuant to this Agreement is, to the best of its knowledge and in all material respects, true and accurate;
5. No commission or consideration has been given to any government official or employee to secure the execution of this Agreement; and
6. There is no pending suit or proceeding against it that will hinder its proper implementation of the terms of this Agreement.

**Section 2. Survival of Representations and Warranties.**— The representations and warranties stated in the above section shall survive this Agreement.

**ARTICLE VII.  
DATA PRIVACY, CONFIDENTIALITY, AND NON-DISCLOSURE**

Each Party in the performance of their respective duties and responsibilities under this Agreement and in the implementation thereof shall adhere to R.A. 10173.

Any gathered data and information should be protected and respected during the term and even after the termination of this Agreement. The processing of any gathered data and information should be in compliance with the confidentiality and privacy requirements under the said law and applicable regulations.

The other Party shall not reproduce, share, distribute data and information derived by reason of this Agreement, to any third party, both local and international, without the express approval of DepEd.

**ARTICLE VIII.  
OTHER PROVISIONS**

**Section 1. Liability.** – The liability of the breaching Party shall be those that are the natural and probable consequences of the breach of the provisions of the Agreement, and which the Parties have

foreseen or could have reasonably foreseen at the time the breach was constituted. Provided, in case of fraud, bad faith, malice or wanton attitude, the breaching Party shall be responsible for all damages which may be reasonably attributed to the non-performance or material breach of the provisions of this Agreement. Such liability shall subsist even after the termination of this Agreement, provided that the damages were incurred during the effectivity of this Agreement.

**Section 2. Survival of Rights of Parties and Third Parties in Case of Termination or Dissolution of the Agreement.**— In the event of termination or dissolution, an accounting or inventory of the food commodities covered by this Agreement shall be conducted jointly by the Parties. The rights and obligations by either Party and those of other third parties who relied upon this Agreement prior to its termination or dissolution and the contracts made under its provisions shall survive this Agreement and shall subsist and be respected by the Parties.

**Section 3. Amendments.**— This Agreement shall, at all times, be subject to subsequent issuances of DepEd, to such amendments and/or modifications that the Parties may subsequently agree upon, or to the directives issued by a duly authorized government regulatory body in the exercise of its jurisdiction.

**Section 4. Entire Agreement.**— This Agreement, including its annexes, shall constitute the entire existing agreement between the Parties, with respect to the subject matter hereof, and shall supersede any and all prior agreements or undertakings between the Parties, with respect to the subject matter hereof. No waiver or modification of the terms of this MOA shall be valid unless the same is in writing and signed by both Parties.

**Section 5. Non-Waiver of Rights.**— Under this Agreement, no Party's delay or failure to exercise any right, power, or remedy shall be considered a waiver. The Parties understand that each situation is unique, and addressing one matter does not constitute a waiver of rights for any other issue. No single or partial exercise of rights shall preclude further exercises of those rights.

The failure of one Party to insist on the strict performance by the other Party of any stipulation or condition of this Agreement and/or exercise any right or remedy or option herein shall not be construed as abandonment, withdrawal, waiver, or cancellation of such stipulation, condition, right, remedy, or option. Such stipulation, condition, right, remedy, or option shall continue to be in full force and effect. Silence on the part of one Party shall not be considered as condonation or waiver of any breach or default by the other Party of any covenant or condition herein provided. No waiver shall be deemed to have been made by any of the Party, unless reduced in writing.

**Section 6. Severability.**— If any provision contained herein is invalid, illegal or unenforceable in any respect under any applicable law or decision, the validity, legality, and enforceability of the remaining provisions shall not be affected or impaired in any way. The Parties shall, so far as practicable, execute such additional documents to give effect to any provision hereof which is determined to be invalid, illegal, or unenforceable.

**Section 7. Settlement of Dispute.**— The Parties shall exert their best efforts to properly resolve any differences or disagreements with respect to any issue that may arise in connection with this Agreement. It shall be settled through amicable means, such as but not limited to, mutual consultation and negotiation.

In case of failure to settle amicably, the dispute shall be settled in accordance with Chapter 14, Book IV, Title III of the Administrative Code of 1987 (Executive Order No. 292) and the Uniform Rules on Dispute Resolution for Government Agencies and Instrumentalities, and Government-Owned or Controlled Corporations issued by the Department of Justice, in relation to Presidential Decree No. 242 s. 1973, otherwise known as "*Prescribing Procedure for Administrative Settlement or Adjudication of Disputes*,"

*Claims and Controversies Between or Among Government Offices, Agencies, and Instrumentalities, Including Government-Owned or Controlled Corporations, and for other Purposes.*

**Section 8. Waiver of Immunity.** — To the extent allowed by applicable laws, each of the Parties agree not to plead immunity from any suit or proceeding with respect to their compliance with obligations under this Agreement.

**Section 9. Dissolution or Modification of Previous Agreements.**— All agreements previously entered into between the Parties, with respect to the subject matter hereof, and which are inconsistent herewith are deemed dissolved, superseded, or modified accordingly.

**Section 10. Relationship of the Parties.** — Except as otherwise provided herein, no Party shall have any right, power, or authority to create any obligation, express or implied, on behalf of any other Party. Nothing in this Agreement is intended to create or constitute a joint venture, partnership, agency, trust, or other association of any kind between the Parties of persons referred to herein. The employees of each Party shall remain its employees and the concerned employer shall be solely responsible for the wages, benefits, and emoluments of such employees.

**Section 11. Assignment.** — The Parties shall not assign or transfer this Agreement or any of the rights or obligations granted herein without the prior written consent of the other Party, and any purported assignment made without obtaining such written consent shall be null and void.

**Section 12. Governing Law.** — This Agreement, including any dispute relating to its existence, validity or termination, and any other matters arising out of or in connection with it shall be governed by and construed in accordance with the relevant laws of the Republic of the Philippines.

**IN WITNESS WHEREOF,** the Parties signed this Memorandum of Agreement in the place and on the date above written.

**DEPARTMENT OF EDUCATION  
SCHOOLS DIVISION OF \_\_\_\_\_**

**[Insert LGU Unit]  
(LGU)**

Represented by:

Represented by:

**XXX  
Position**

**XXX  
Position**

**SIGNED IN THE PRESENCE OF:**

\_\_\_\_\_  
**XXX  
XXX**

\_\_\_\_\_  
**XXX  
XXX**

<sup>1</sup> PHIL. CONST. art II § 13.

<sup>2</sup> Masustansyang Pagkain para sa Batang Pilipino Act, Republic Act No. 11037, § 2.

<sup>3</sup> *Id.* § 4(b).