Republic of the Philippines
Department of Education
NEGROS ISLAND REGION

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REGIONAL MEMORANDUM
No. 1348, s. 2026

GUIDELINES ON THE IMPLEMENTATION OF THE FISCAL YEAR 2027 SCHOOL-BASED FEEDING PROGRAM

To: Schools Division Superintendents
All Others Concerned

1. This Office, through the Education Support Services Division, disseminates the attached Memorandum from **Hon. Malcolm S. Garma**, Undersecretary for Governance and Operations, dated November 10, 2026 titled **"Guidelines on the Implementation of the Fiscal Year 2027 School-Based Feeding Program,"** which is self-explanatory.

2. Immediate dissemination of this Memorandum is desired.

RAMIR B. UYTICO EdD, CESO III
Regional Director

Reference: As Stated
Incl: As Stated
To be indicated in the Perpetual Index
under the following subjects:

PROGRAMS SCHOOLS

RSZ/ESSD-RM/2027 SBFP Guidelines
____/November 18, 2026

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Republika ng Pilipinas

Department of Education

OFFICE OF THE UNDERSECRETARY FOR GOVERNANCE AND OPERATIONS

MEMORANDUM
OM-OUGOPS-2026-__-____

FOR : **REGIONAL DIRECTORS**
ALL SCHOOLS DIVISION SUPERINTENDENTS
ALL REGIONAL AND DIVISION SCHOOL-BASED FEEDING PROGRAM FOCAL PERSONS
ALL SCHOOL HEADS
ALL OTHERS CONCERNED

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

SUBJECT : **GUIDELINES ON THE IMPLEMENTATION OF THE FISCAL YEAR 2027 SCHOOL-BASED FEEDING PROGRAM**

DATE : Nov. 10, 2026

I. Introduction

The Department of Education (DepEd), through the Bureau of Learner Support Services–School Health Division–Nutrition and Hygiene Unit (BLSS-SHD-NHU), hereby issues the Fourth Instructions for the Implementation of the School-Based Feeding Program (SBFP or the "Program") for Fiscal Year (FY) 2027. These instructions provide guidance to the Regional Offices (ROs), Schools Division Offices (SDOs), and implementing schools on the operational, financial, monitoring, and reporting requirements of the Program.

These instructions are anchored on **DepEd Order (DO) No. 13, s. 2026** titled, "Institutional Guidelines on the Implementation of the School-Based Feeding Program," and **DO No. 31, s. 2021** entitled, "Operational Guidelines on the Implementation of the School-Based Feeding Program." Consistent with DepEd's commitment to the efficient and timely implementation of the SBFP, these issuances seek to standardize implementation processes, strengthen transparency and accountability in the utilization of FY 2027 funds, and ensure effective monitoring and reporting through clear and uniform mechanisms across all ROs, SDOs, and implementing schools.

II. Scope

For SY 2027-2028, SBFP implementation shall cover all Kindergarten learners; severely wasted (SW) and wasted (W) learners in Grades 1 to 6; identified adolescent

pregnant learners/adolescent mother with one (1) year old child; and SW and W learners beyond Grade 6. The targeted learners shall be provided with fortified meals for One Hundred Twenty (120) feeding days at a unit cost of Twenty-Five Pesos (PhP 25.00) per learner per feeding day. All ROs and SDO shall also be provided with funds for activities supportive of program implementation.

The implementation of the SBFP for SY 2027-2028 shall be aligned with the Three-Term School Calendar and the prescribed One Hundred Twenty (120) feeding days. The prescribed One Hundred Twenty (120) feeding days shall be scheduled across the applicable term blocks in accordance with the FY 2027 implementation timeline *(please see Annex A)*

These Guidelines shall cover the preparatory activities, procurement, implementation, payments, monitoring, and reporting of SBFP Implementation.

In line with DepEd Order No. 9, s. 2026 entitled, "Guidelines on the Implementation of the Three-Term School Calendar in Basic Education," the implementation of the SBFP for SY 2027-2028 shall be aligned with the opening block, instructional blocks, and end-of-term blocks of the school year. All RO and SDO SBFP Focal Persons, including all personnel involved in the implementation of SBFP, are requested to undertake the preparatory activities, procurement, implementation, monitoring, and payment activities in accordance with the FY 2027 implementation timeline.

The conduct of school-based feeding activity shall not in any way interrupt class sessions, pursuant to the abovementioned issuance. In the event of asynchronous sessions under the applicable school calendar, the SDOs shall determine whether these shall be included in the feeding period, with consideration to the feeding modality and commodity that are appropriate and applicable to their context, as reflected in their localized cycle menus.

Further, in consideration of the nutritional assessment required for identifying the targeted beneficiaries of the program, including weight and height measurement and body mass index (BMI) computation, the implementation of the feeding program shall commence only after the completion of the mandatory learner health assessment in accordance with the schedule prescribed in the applicable DepEd issuance.

Fund utilization, procurement and payment activities, monitoring, reporting, and other related deliverables shall likewise be scheduled and undertaken in accordance with the FY 2027 implementation timeline and the applicable three-term school calendar, without prejudice to existing budgeting, accounting, auditing, procurement, and other applicable rules and regulations.

Field offices may employ local strategies (e.g., partnership with Local Government Units (LGUs), State Universities and Colleges (SUCs), Non-Government Organizations (NGOs), and Civil Society Organizations (CSOs), etc.) to ensure the timely implementation of preparatory activities for SBFP.

III. Implementation and Fund Utilization Procedures

A. Appropriate Measures and Interventions for Schools Experiencing Disruptions

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To catch up with the missed feeding days due to the cancellation of classes caused by adverse weather conditions, the SDOs and schools shall strategize schemes to deliver the food/milk packs to the beneficiaries such as but not limited to the following:

a. non-teaching school personnel may distribute the food/milk from the school to the homes of the beneficiaries by hiring workers or contracting local utility vehicles in the community within reasonable costs chargeable against the school operational expenses or the SDO Program Support Funds (PSF);

b. Non-teaching school personnel may coordinate with partners such as the barangay, LGUs and NGOs to distribute the Nutritious Food Products (NFP) and milk packs from the school to the homes of the beneficiaries. The SDOs are advised to adjust the consumption of NFPs and Milk Packs by the beneficiaries by including class suspensions, holidays, and weekends in the counting of feeding days; and

c. for goods distributed to the homes of the beneficiaries, non-teaching personnel shall communicate appropriate storage of distributed food items to encourage compliance with food safety standards and to better ensure beneficiaries fully consume the rationed items to obtain the nutritional benefits of the program.

B. Funding Requirements

The funds amounting to **Eleven Billion Four Hundred Thirty-One Million Two Hundred Seventeen Thousand Seventy Pesos (Php11,431,217,070.00)** for the implementation of these Guidelines shall be charged against the proposed FY 2027 SBFP, subject to the enactment of the FY 2027 GAA. In the event that the amount appropriated under the enacted FY 2027 GAA differs from the amount indicated herein, a separate issuance shall be issued to reflect the corresponding adjustment in the funding allocation. Funds shall be directly released or downloaded, subject to the FY 2027 GAA and applicable National Budget Circular (NBC).

Of the total appropriations, **Eleven Billion Three Hundred Seventy-Five Million Seven Hundred Twenty-Five Thousand and Seven Hundred Twenty-Five Pesos (Php 11,375,725,725.00)** are proposed to be directly released to the ROs for the implementation of SBFP, subject to the final fund release mechanism under the FY 2027 GAA. The regional allocation is based on the existing number of learners reflected in the Basic Education Information System (BEIS) enrollment data for all Kindergarten learners, as well as the nutritional status data for Severely Wasted (SW) and Wasted (W) learners for School Year (SY) 2024–2025. The FY 2027 program targets and the corresponding regional allocation are attached in "Annex B."

If the funds available to the SDOs are insufficient to cover the requirements for implementation, the concerned SDOs may request additional PSF through a formal Letter of Request, duly signed by the Schools Division Superintendent (SDS), indicating the total amount requested and the justification for the additional funding requirement, with the corresponding budget estimates attached.

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The request shall be submitted to the RO for review and endorsement by the Regional Director before submission to the Central Office (CO) for evaluation and appropriate action. The release of additional funds through a Sub-Allotment Release Order (Sub-ARO) shall be subject to the availability of funds and applicable budgeting, accounting, and auditing rules and regulations.

C. Use of Funds

1. SBFP Program Support Funds (PSF) Eligible Expenses

The utilization of PSF shall be subject to existing budgeting, accounting, procurement, and auditing rules and regulations. The Central Office, ROs, and SDOs shall ensure the efficient, effective, and judicious utilization of the PSF for activities and expenses directly supporting the implementation, monitoring, and delivery of the SBFP.

For FY 2027, the following PSF expense categories and eligible expenses may be charged against the FY 2027 PSF allocation, as applicable:

Expense Category	Allowable Activities	Eligible Expenses
SBFP/Gulayan sa Paaralan Program (GPP)/WASH in Schools (WinS)/ Other Operational Expenses	Hauling	Hauling Expenses related to hauling activities for the delivery of Nutritious Food Products (NFP), Milk, and other commodities, including fuel, labor, vehicle rental, toll fees, and other necessary and related expenses incurred in the implementation of the SBFP. Geographically Isolated and Disadvantaged Areas (GIDAs) may have higher allocation.
	Communication Expenses	Payment for mobile/data load, prepaid cards for SBFP/GPP/WinS Focal Persons subject to the rules and regulations as per DO No. 36 s. 2025. Attached as Annex D is the authorization from Chief of Staff and Undersecretary Fatima Panontongan allowing the Focal Persons (plantilla positions only) to claim Communication Expenses. The field offices are reminded to ensure the judicious and prudent use of government funds and that there is no duplication of similar or related expenses for the purpose, subject to existing budgeting, accounting and auditing laws, rules and regulations.

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	SDOs are allowed to undertake nutritional analysis of food commodities to ascertain nutritional content prior to awarding of contracts.	Payment for the fee for nutritional analysis of food commodities.
	Conduct of Meetings	Payment for Meals during Official Meetings covers expenses incurred in the conduct of monthly, quarterly, or semi-annual coordination meetings at the RO and SDO levels.
SBFP/Equipment and Consumables	Other Supplies and Materials	Payment for basic office supplies, health cards, PPEs, digital or beam balance weighing scales, multivitamins, and basic medicines
	Cold Storage	Payment for purchase or repairs of cold storage equipment (freezer/chiller) needed in schools and other related expenses to the activity of SBFP subject to certification that the target recipient schools have not received in the previous years.
SBFP/Capacity Building and Program Monitoring Activities	Program Implementation Review - ROs and SDOs	Payment for Board and Lodging for the Program Implementation Review of ROs and SDOs and other related expenses to the activity of SBFP.
	Progress Monitoring (CO and ROs)	Payment for board and lodging (CO and RO) and traveling expenses (RO) for the conduct of progress monitoring of SBFP and other complementary programs which may be quarterly or semi-annually.
	Progress Monitoring (SDOs)	Payment for expenses for the conduct of progress monitoring of SBFP and other complementary programs which may be quarterly or semi-annually.
	TEV for National Conferences	Payment of TEV for the attendance of invited personnel from ROs and SDOs in the CO-led activities which may be monthly, quarterly, or semi-annually depending on the schedule set by the CO.
	Conduct and participation to any SBFP program related activities (capacity buildings, seminars, meetings and advocacy campaigns)	Payment for board and lodging, meals, supplies/ materials, transportation expenses, communication expenses, and other related expenses to the activity

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