



Republic of the Philippines  
**Department of Education**  
REGION IV-A CALABARZON



ESSD-RM-2026-250

10 April 2026

**Regional Memorandum**

No.250 s.2026

**INSTRUCTIONS NO. 1 FOR THE IMPLEMENTATION OF THE  
SCHOOL-BASED FEEDING PROGRAM (SBFP) FY 2026**

To **Schools Division Superintendents**

1. Relative to OM-OUGOPS-2026-08-00009<sup>1</sup>, this Office, through the Education Support Services Division (ESSD), hereby disseminates the Instructions No. 1 for the Implementation of the School-Based Feeding Program (SBFP) for FY 2026.
2. The attached issuance aims to standardize processes, promote transparency in fund utilization, and ensure proper monitoring and reporting through clear instructions and uniform mechanisms. It specifically covers the following:
  - a. Targets and Budget Allocation for FY 2026;
  - b. Procurement, Feeding Modality, and Timeline of Implementation for FY 2026;
  - c. SBFP Institutional Guidelines;
  - d. Program Support Funds (PSF) Guidelines FY 2026
  - e. Capital Outlay Funds for the Establishment of Central Kitchen, including Procurement of Mobile Kitchens and Motor Vehicles (Multi-cab) for Central Kitchens;
  - f. Utilization of the FY 2025 Continuing Funds and FY 2026 Current Funds;
  - g. Submission of Program Terminal Report for FY 2025; and
  - h. Partnership of Schools Division Offices (SDOs) with Local Government Units (LGUs) for the Establishment or Refurbishment of Central Kitchens and Long-term Sustainability of School Feeding.
3. Schools Division Offices (SDOs), through their SBFP focal persons, are requested to prepare cycle menus in consultation with their Technical Working Groups (TWGs). The review of cycle menus by the Regional Office will be conducted from April 15 to 24, 2026.

03/ROE8

<sup>1</sup>Instructions No. 1 for the Implementation of the School-Based Feeding Program (SBFP) FY 2026



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4. Further details on the implementation of the SBFP for FY 2026 are provided in **Annex A**.
5. For inquiries, please contact Dr. Eduarda M. Zapanta, Chief Education Supervisor, or Ms. Johnalen Aira S. Soberano, Nutritionist-Dietitian II of the Education Support Services Division at email address [essd.calabarzon@deped.gov.ph](mailto:essd.calabarzon@deped.gov.ph).
6. Immediate dissemination of this Memorandum is desired.

  
**CARLITO D. ROCAFORT**  
Director IV

**ANNEX A. FURTHER DETAILS ON THE IMPLEMENTATION OF THE SBFP FOR FY 2026**

AREA/CONCERN	INSTRUCTIONS	REFERENCE
<b>SBFP SY 2026–2027 Tracker</b>	<p>All SDOs shall identify the meals to be provided to schools (Hot Meals, Combination of Hot Meals and Nutritious Food Products (NFPs), or other applicable modalities), as well as the mode of procurement to be undertaken (SDO level, Cluster of Schools/Schools District, or School procurement). All SDOs are requested to accomplish the prescribed tracking tool through the provided link:</p> <p><a href="https://tinyurl.com/SBFPROTrackerFY2026">https://tinyurl.com/SBFPROTrackerFY2026</a></p>	<p>OM-OUGOPS-2026-08-00009: Instructions No. 1 for the Implementation of the School-Based Feeding Program (SBFP) FY 2026</p>
<b>Procurement</b>	<p>SDOs that will adopt Cluster of Schools/Schools District or School procurement shall submit a <b>Request Letter</b> for approval by the Regional Director.</p>	<p>DepEd Order No. 31, s. 2021: Operational Guidelines on the Implementation of the School-Based Feeding Program</p>
<b>Modality of Feeding and Submission of Cycle Menu</b>	<p>SDOs that will implement the daily provision of Hot Meals shall submit a <b>Certification</b> signed by the Schools Division Superintendent, confirming that teachers will not be involved in the preparation and cooking of Hot Meals, and that dedicated personnel or volunteers will carry out these tasks.</p> <p>SDOs that will adopt other feeding modalities instead of prioritizing Hot Meals shall submit a <b>Justification Letter</b> to the Regional Office using the prescribed template accessible through the provided link:</p> <p><a href="https://tinyurl.com/SBFPROTrackerFY2026">https://tinyurl.com/SBFPROTrackerFY2026</a></p>	<p>DepEd Order No. 2, s. 2024: Immediate Removal of Administrative Tasks of Public School Teachers</p> <p>OM-OUGOPS-2026-08-00009: Instructions No. 1 for the Implementation of the School-Based Feeding Program (SBFP) FY 2026</p>



Republika ng Pilipinas  
**Department of Education**

OFFICE OF THE UNDERSECRETARY FOR GOVERNANCE AND OPERATIONS

**MEMORANDUM**

**OM-OUGOPS-2026-08-177009**

FOR : **REGIONAL DIRECTORS  
SCHOOLS DIVISION SUPERINTENDENTS**

FROM : **MALCOLM S. GARMA**  
Undersecretary

SUBJECT : **INSTRUCTIONS NO. 1 FOR THE IMPLEMENTATION OF THE  
SCHOOL-BASED FEEDING PROGRAM (SBFP) FY 2026**

DATE : March 16, 2026

The Department of Education (DepEd), through the Bureau of Learner Support Services–School Health Division (BLSS-SHD), hereby issues the First Instructions to provide clear guidance to Regional Offices (ROs) and Schools Division Offices (SDOs) on the operational and reporting requirements of the School-Based Feeding Program (SBFP) FY 2026 using funds for FYs 2025 and 2026.

In line with DepEd's commitment to the efficient and timely implementation of the SBFP, this set of instructions seeks to standardize processes, promote transparency in fund utilization, and ensure proper monitoring and reporting through clear instructions and uniform mechanisms for all ROs and SDOs.

**1. Targets and Budget Allocation for FY 2026**

For SY 2026-2027, all Kindergarten and Grade 1 learners, as well as the wasted and severely wasted in Grades 2 to 6, shall be provided with fortified meals for a maximum of 200 days. Additionally, pregnant adolescent learners, and adolescent mothers with 0-1 year old child/ren shall be provided with fortified meals for a maximum of 133 days. Undernourished learners beyond Grade 6 in vulnerable and marginalized areas may also receive fortified meals for 133 days subject to the Guidelines on Targeting and Feeding Secondary Learners is attached as Annex A.

Presented below is the budget allocation for FY 2026, with the detailed Breakdown of Funds accessible through this link: <https://tinyurl.com/SBFPBreakdownAllocation-FY2026>

Target	Components	Budget
<b>MOOE</b>		
4,498,663 (All Kinder and All Grade 1 plus severely wasted and wasted Grades 2-6 learners)	Hot Meals/NFP for a maximum of 200 Days @P25.00 (P22.00 for food items and P3.00 for School Operational Expenses)	P22,493,315,000.00

7,276 Adolescent Pregnant Learners + 132,724 Undernourished Learners in Marginalized & Vulnerable Areas (Total of 140,000 Targeted Learners)	@P50.00 for a maximum of 133 days (P47.00 for food items and P3.00 for School Operational Expenses)	P935,300,985.00
1 Central Office, 17 Regional Offices, and 219 Schools Division Offices	Program Support Funds (PSF)	P1,266,827,015.00
<b>Total for MOOE</b>		<b>P24,695,443,000.00</b>
<b>Capital Outlay (CO)</b>		
Central Kitchen	Establishment/Refurbishment of Central/School Kitchens, including Procurement of Mobile Kitchens and Motor Vehicles for Central Kitchens	P1,000,000,000.00
<b>Total for CO</b>		<b>P1,000,000,000.00</b>
<b>Total for MOOE and CO</b>		<b>P25,695,443,000.00</b>

The National Expenditure Program (NEP) level was initially reflected in the Program Management Information System (PMIS). The increase in allocation from NEP to the General Appropriations Act (GAA) is classified as For Issuance of Sub-ARO (FISARO).

#### Release of Funds

Of the total appropriation for the School-Based Feeding Program (SBFP) under Maintenance and Other Operating Expenses (MOOE) for Regional Offices provided in the FY 2026 General Appropriations Act (GAA) in the aggregate amount of **Twenty-Five Billion Six Hundred Ninety-Five Million Four Hundred Forty- Three Thousand Pesos (Php25,695,443,000.00)**, only **Eleven Billion Seven Hundred Seventy-Six Million Nine Hundred Thirty-Two Thousand Pesos (Php11,776,932,000.00)** has been directly released to, and is presently available for utilization by, the Central Office and the Regional Offices.

The remaining balance in the amount of **Thirteen Billion Nine Hundred Eighteen Million Five Hundred Eleven Thousand Pesos (P13,918,511,000.00)**—of which **Twelve Billion Nine Hundred Eighteen Million Five Hundred Eleven Thousand Pesos P12,918,511,000.00** is classified as Maintenance and Other Operating Expenses (MOOE) and One Billion Pesos (P1,000,000,000.00) is classified as Capital Outlay—constitutes the portion categorized as For Issuance of Special Allotment Release Order (FISARO) and shall be subject to the submission to, and approval by, the Department of Budget and Management (DBM) of the appropriate Special Budget Request. The Regional Offices shall undertake the submission of Special Budget Request for the portion of appropriate funds directly released to them classified as FISARO.

Attached as Annex “B” is the summary of the prescribed manner of release of funds under the SBFP.

With respect to funds intended for direct release to the Regional Office, each Regional Office shall be responsible for the preparation and submission of its respective request for the release of funds.

The Central Office shall submit the request for the release of funds appropriated therefore, including the One Billion Pesos (Php1,000,000,000.00) Capital Outlay for the SBFP. Upon release by the DBM, such funds shall be downloaded to the concerned Regional Offices or Schools Division Offices, as may be applicable.

Requests for the release of funds shall be duly supported by the following documents, without prejudice to such additional documentary requirements as the DBM Central Office or DBM Regional Offices may prescribe:

- a. Special Budget Request signed by the Head of Agency (Secretary or duly authorized representative for the Central Office; Regional Director for the Regional Offices);
- b. Budget Execution Document (BED) No. 1 – Financial Plan;
- c. BED No. 2 – Physical Plan;
- d. BED No. 3 – Monthly Disbursement Program;
- e. Latest utilization rate of the SBFP;
- f. Written justification in cases where the utilization rate is below eighty-five percent (85%); and
- g. A copy of this policy issuance and its corresponding annexes.

Upon the release of funds, the Regional Offices may, as may be necessary and applicable, further sub-allot the same to the Schools Division Offices or directly to implementing unit schools. Correspondingly, the Schools Division Offices may sub-allot such funds to implementing unit schools, in accordance with existing budgeting, accounting, and auditing rules and regulations.

## 2. Procurement, Feeding Modality, and Timeline of Implementation for FY 2026

All RO and SDO SBFP Focal Persons, including all personnel involved in the implementation of the SBFP, are requested to start the preparatory activities and procurement process of fortified meals by March 2026, and ensure that the feeding activity in schools commences in **June 2026**, and funds are obligated by December 2026.

In the conduct of learner nutritional assessments, priority shall be given to Grades 2 to 6, with succeeding grade levels to follow thereafter. To ensure the effective and timely execution of this activity, schools and field offices are strongly encouraged to collaborate with Local Government Units (LGUs) in conducting anthropometric measurements of learners and providing other logistical support.

In line with the direction to expand the provision of hot meals, all regions are strongly encouraged to **prioritize the daily provision of hot meals** to the recipient schools, either through central kitchens, school kitchens, or canteens. SDOs may opt to have a combination type of feeding modality and serve nutritious food products (NFPs) if the daily provision of hot meals is not feasible due to infrastructure, geographic, or logistical constraints. Cycle menus approved by the Regional Nutritionist-Dietitian and the Regional Director shall be uploaded through this link: <https://tinyurl.com/2026-Approved-CMs>

### FY 2026 Recommended Implementation Timeline

For FY 2026, the regular component is targeted to be served for 200 days, while the milk component is targeted to be served for 30 days. The SDOs may schedule feeding days for the ARAL Summer Program as part of the total 200 feeding days.

The SDOs may start the nutritional assessment in May 2026 during the enrollment until the **recommended start of feeding by June 15, 2026**. Attached for ready reference is the Implementation Timeline for SY 2026-2027.

#### FY 2026 Implementation Timelines

Process/Activities	Timeline
1. SBFP Instructions <ul style="list-style-type: none"> <li>• Drafting</li> <li>• Routing and Approval</li> </ul>	November 2025 January to March 2026
2. Transfer of the Milk Feeding Component to NDA & PCC <ul style="list-style-type: none"> <li>• Drafting and issuance of the Joint Administrative Order on the Milk Feeding Guidelines</li> <li>• Submission of Milk Recommendations from SDOs</li> <li>• Milk Mapping</li> <li>• Preparation and Legal Review of MOU among DepEd, NDA, and PCC</li> <li>• Signing of MOU between SDOs and NDA/PCC field offices</li> </ul>	November 2025 to April 2026  November to December 2025  April 2026 April to May 2026  May 2026
3. Release of Funds <ul style="list-style-type: none"> <li>• Comprehensive Release to ROs</li> <li>• ROs' request for FISARO from DBM</li> <li>• Downloading of PSF from ROs to SDOs</li> <li>• Downloading of funds to schools</li> </ul>	January 2026 February to April 2026 April to May 2026  May to June 2026
4. Identification of Meals to be provided to each school (Pure Hot Meals (HM) or Combination of HM and Nutritious Food Products (NFP)), Preparation of	March to April 2026

Cycle Menu, Supply Mapping, etc	
<p>5. Coordination with the Local Government Unit (LGU)</p> <ul style="list-style-type: none"> <li>• Identification of schools implementing hot meals feeding modality</li> <li>• Identification of kitchen sites for schools providing hot meals</li> <li>• Optimizing the operational efficiency by integrating local cooperatives into the supply chain</li> <li>• Finalization of drafting the Memorandum of Agreement (MOA) between LGU and DepEd SDO</li> </ul>	February to May 2026
<p>6. Procurement Process</p> <ul style="list-style-type: none"> <li>• Conduct of Market Survey and preparation of documents (Cycle Menu, Tech Specs, WFP, PPMP, APP, Authority to Procure, Project Proposal)</li> <li>• Conduct of Procurement Process (Competitive bidding or Small-Value Procurement)</li> <li>• Request of NCA from DBM</li> <li>• Awarding of NOA/Contract/NTP</li> </ul>	April to June 2026
7. Nutritional Assessment of Learners	May to June 2026
<p>8. Actual Feeding</p> <ul style="list-style-type: none"> <li>• HM/NFP (200 days) June 15-30: 12 days July 1-31: 23 days Aug. 3-31: 21 days Sept. 1-30: 22 days Oct. 1-30: 22 days Nov. 2-30: 21 days Dec. 1-18: 19 days Jan. 4-29: 20 days Feb. 1-26: 20 days March 1-31: 23 days</li> <li>• Milk (30 days)</li> </ul>	Within June 15, 2026 to March 31, 2027
<p>9. Payment</p> <ul style="list-style-type: none"> <li>• Staggered Payments</li> </ul>	Within June 2026 to May 2027
<p>10. Establishment/Refurbishment of Central/School Kitchens</p> <ul style="list-style-type: none"> <li>• Mapping and Capacity Inventory</li> </ul>	

<ul style="list-style-type: none"> <li>• Site Selection</li> <li>• Coordination with Engineers</li> <li>• Preparation and Finalization of Program of Work</li> <li>• Downloading of Funds to SDOs</li> <li>• Procurement</li> <li>• Establishment/Refurbishment</li> </ul>	<p style="text-align: center;">January to March 2027</p>
<p>11. Procurement of Mobile Kitchens and Muti-cab for Central Kitchens</p> <ul style="list-style-type: none"> <li>• Site Selection and Development of Tech Specs with Market Scoping</li> <li>• Approval from DBM to Procure Motor Vehicle</li> <li>• Downloading of Funds</li> <li>• Procurement</li> </ul>	<p style="text-align: center;">January to March 2027</p>

**Milk Feeding Component**

Pursuant to the FY 2026 General Appropriations Act (republic Act No. 12314), which transfers the Milk Feeding Component of the School-Based Feeding Program (SBFP) to the National Dairy Authority (NDA) and the Philippine Carabao Center (PCC), beginning SY 2026–2027, all SBFP milk commodities shall be procured, processed, delivered, and paid for directly by the NDA and PCC. These processes shall be undertaken in accordance with the milk recommendations submitted by the Schools Division Offices (SDOs)— including the type of commodity and number of beneficiaries—as well as the identified drop-off points and the prescribed implementation timeline and batching schedule, as follows:

- Batch 1: July – August 2026
- Batch 2: August – September 2026
- Batch 3: October – November 2026
- Batch 4: January - February 2027

Milk shall be provided to all Kindergarten and Grade 1 learners and wasted and severely wasted Grades 2 to 6 learners for 30 days.

**Technical Specifications for NFP and Milk**

Attached for ready reference are the Technical Specifications for NFP and Milk for SY 2026-2027.

**3. SBFP Institutional Guidelines**

DO 31, s. 2021 titled “Operational Guidelines on the Implementation of the School Based Feeding Program” remains in effect until the issuance of the Institutional Guidelines, except for the section on the Milk Component.



The institutional guidelines for the implementation of the SBFP are currently under review and approval process by the relevant authorities. The guidelines are expected to be issued in the first quarter of FY 2026 and will guide all stakeholders in the effective and standardized implementation of the SBFP.

#### **4. Program Support Funds (PSF) Guidelines FY 2026**

The Program Support Funds (PSF) guidelines for the implementation of the SBFP, Gulayan sa Paaralan (GPP), and Water, Sanitation, and Hygiene in Schools (WinS) are presently undergoing review and approval by the appropriate authorities. They are anticipated to be released in the first quarter of FY 2026 and will serve as a reference for all ROs and SDOs in utilizing the PSF. PSF guidelines includes the summarized Fund Utilization and Allocation Matrix, Summary of Breakdown of Allocation and Program Support Funds for FY 2026, Implementation Timeline for FY 2026, and Process and Terms of Reference for the Hiring of Contract of Service.

The utilization of PSF shall be subject to existing budgeting, accounting, procurement, and auditing rules and regulations.

#### **5. Capital Outlay Funds for the Establishment of Central Kitchen, including Procurement of Mobile Kitchens and Motor Vehicles (Multi-cab) for Central Kitchens**

In the FY 2026 General Appropriations Act (GAA), special provisions were allocated under the Capital Outlay (CO) funds for the establishment or refurbishment of Central Kitchens, Mobile Kitchen for those SDOs with no buildable spaces, and multi-cab/utility vehicle to be used for the delivery of hot meals from Central Kitchen lead schools to satellite schools. All procurement activities for said CO items shall be undertaken in accordance with the provisions of Republic Act No. 9184, or the Government Procurement Reform Act, during the transition period, and Republic Act No. 12009, or the New Government Procurement Act, together with their respective Implementing Rules and Regulations (IRR).

In February 2026, each Schools Division Offices (SDOs) were instructed to identify and submit proposed schools as possible sites for the establishment or refurbishment of Central Kitchens or school kitchens.

In connection with this, for 2<sup>nd</sup> quarter of 2026, all SDO SBFP focal persons are instructed to start coordinating with the Division Engineer/Architect. The validation process shall be guided by the parameters indicated in Criteria and Parameters for the Finalization of Central Kitchen Sites. The validation process shall only be conducted until May 2026. The submission of the validated sites for establishment and/or refurbishment is to be submitted in this link: <https://tinyurl.com/ValidatedListForCkandMKSites>. Include the total cost of establishment or refurbishment based on the Program of Works (POW) provided by the Division Engineers/Architect, which will be the basis for the downloading of funds. The SDO Technical Working Group (TWG) shall finalize the architectural drawings, program of works, technical specifications, and other required documents.

In the 3<sup>rd</sup> quarter of 2026, procurement of services for the establishment and refurbishment of central kitchens or school kitchens shall be undertaken. Finalized

the preparation of the Authority to Procure (ATP), Resolution to Award (RTA), Notice of Award (NOA), Notice to Proceed (NTP), contract, and corresponding obligation documents, in accordance with the new procurement law and all applicable budgeting, accounting, and auditing laws, rules and regulation.

All procurement-related activities shall be obligated as soon as the NTP and procurement contract have been signed on or before 31 December 2026. A separate Capital Outlay Guidelines for Central Kitchen will be issued.

## 6. Utilization of the FY 2025 Continuing Funds and FY 2026 Current Funds

All ROs and SDOs are directed to fully obligate and undertake procurement activities using the FY 2025 Continuing Funds until June to September 2026. FY 2025 Continuing Funds may also be utilized for the feeding activity for this year's ARAL Summer Program.

Finance Officers are requested to obligate FY 2026 Current Funds within August to October 2026.

## 7. Submission of Program Terminal Report for FY 2025

All ROs and SDOs are requested to submit the **Program Terminal Reports for SY 2025-2026** on or before **July 31, 2026**, by email at [sbfp.milk@deped.gov.ph](mailto:sbfp.milk@deped.gov.ph).

## 8. The Implementation of Home-Grown School Feeding FY 2026

SDOs Cauayan City, Santiago City and Quezon City shall continue to implement the HGSF the SY 2026-2027 to utilize FY 2026 funds. For FY 2026, the allocated HGSF funds for SDO Cauayan City is P2,400,000.00, for SDO Santiago City is P4,000,000.00 and for SDO Quezon City is P1,600,000.00. The SDOs may do the procurement at the SDO level or may download the feeding funds to the selected schools implementing HGSF, Cauayan North Central School, Patul Elementary School and Cong. Reynaldo A. Calalay Memorial School whichever is feasible. Utilization of FY 2025 funds shall be prioritized and fully expended prior to the use of FY 2026 funds, in accordance with existing budgeting, accounting, auditing, and procurement laws, rules, and regulations.

The provisions in the SBFP guidelines on the utilization of the allowable operational expenses, including liquidation of funds, shall likewise apply to HGSF modality implementing schools. The alternative mode of procurement of NP-CP in accordance with RA 12009 and its IRR and RA 11321 or the Sagip Saka Act may also apply to the implementation of SBFP-HGSF modality. The World Food Programme (WFP) shall provide Iron Fortified Rice (IFR) to the SBFP schools with HGSF modality, and LGUs will also compliment the implementation through procurement of food commodities and provisions of operational support.

## 9. Partnership of SDOs with Local Government Units (LGUs) for the Establishment or Refurbishment of Central Kitchens ang Long-term Sustainability of School Feeding



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Following the strategic initiative to establish or refurbish central kitchens nationwide, and facilitate efficient and timely coordination with LGU for the School Year (SY) 2026-2027 SBFP Implementation, the Bureau of Learner Support Services (BLSS) hereby provides the following instructions:

- A. Following the indefinite postponement of the National School Meals Summit, Regional Offices are directed to do the following:
  1. conduct Regional Partners' Forum with LGUs until the third quarter of the year to engage with the respective Provincial Governors and finalize the operational plans for the implementation of the program;
  2. conduct dialogues with Governors and Mayors in their regions to discuss the long-term commitment or support to the SBFP implementation and conduct formal signing of partnership commitments; and
  3. Other than the 19 pre-identified LGUs by the Central Office, scope willing and interested LGUs that will support DepEd for SBFP.
- B. To facilitate DepEd and LGUs' formal partnerships, a Memorandum of Agreement (MOA) template shall be issued immediately upon the release of the SBFP Institutional Guidelines.
- C. A timeline of activities shall be issued to guide ROs and SDOs in their coordination with respective LGUs

For further inquiries or clarification, please contact Ms. Magdalene Portia T. Cariaga, or Ms. Mei-Ling V. Duhig/Mr. Vonerich B. Berba, BLSS-SHD, at cellphone numbers 09772437794 or 09993056058, telephone no. 8632-9935, or via email at [sbfp@deped.gov.ph](mailto:sbfp@deped.gov.ph).

## ANNEX A



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## Feeding Program for Secondary Learners with Priority Targeting

### I. Introduction:

The Feeding Program for secondary learners shall be implemented to support the educational continuity of vulnerable adolescent learners, address short-term hunger, improve nutritional status, and enhance school attendance.

Implementation shall follow equity-based targeting by prioritizing the most vulnerable learners; ensuring confidentiality and protection, especially for pregnant and parenting learners; providing proper nutrition and ensuring strict compliance with food safety; adhering to transparency and accountability in the use of funds; and coordinating, when necessary, with relevant allied health and social welfare partners and stakeholders to support effective program delivery.

Schools shall implement the program based on available funds and identified beneficiary categories, following one of the prioritization options.

### II. Target Prioritization

**A.** Schools Division Offices (SDOs) and schools shall determine the applicable prioritization model based on funding allocation, number of eligible learners, and validated needs assessment results.

Option 1: **Pregnant adolescent learners; Adolescent mothers with child/children aged 0–1 year; and Undernourished learners (severely wasted and wasted).**

- They are the priority beneficiaries for the secondary schools' feeding program.

Option 2: **Pregnant adolescent learners and Undernourished learners (severely wasted and wasted).**

- If no adolescent mothers with children aged 0–1 year are identified, the beneficiaries shall be the identified pregnant adolescent and the undernourished learners (severely wasted and wasted) only.

Option 3: **Adolescent mothers with child/children aged 0–1 year and Undernourished learners (severely wasted and wasted).**

- If no pregnant adolescent learners are identified, the beneficiaries shall be the identified pregnant adolescent and the undernourished learners (severely wasted and wasted) only.

#### Option 4: **Undernourished Learners Only**

- If no pregnant adolescent learners or adolescent mothers with children aged 0-1 are identified, the beneficiaries shall be the identified undernourished learners only based on nutritional (BMI-for-age) assessment.
- This option aligns with the existing SBFP, which focuses solely on nutritional rehabilitation.

#### B. Prioritization Decision Matrix

School Situation	Recommended Option	Rationale
Adequate funds to cover all pregnant learners, adolescent mothers (0-1 year), and all undernourished learners	<b>Option 1:</b> 1. Pregnant adolescent learners 2. Adolescent mothers with child/ children ages 0-1 3. Undernourished learners	Comprehensive approach addressing both nutritional and social vulnerability
No adolescent mothers but presence of pregnant learners and high number of undernourished learners	<b>Option 2:</b> 1. Pregnant adolescent learners 2. Undernourished learners	Focuses on learners with immediate physiological nutritional risk
No pregnant learners but presence of adolescent mothers and undernourished learners	<b>Option 3:</b> 1. Adolescent mothers with child/children ages 0-1 2. Undernourished learners	Supports parenting learners while addressing malnutrition
High prevalence of undernutrition; no pregnant or parenting learners identified	<b>Option 4:</b> 1. Undernourished only	Existing nutrition rehabilitation focus

#### Indicator, Data Requirement, and Source of Data

Indicator	Data Required	Source of Data
Number of Pregnant Adolescent Learners	Confirmed cases	School health records / medical certification
Number of Adolescent Mothers (0-1-year-old child/children)	Verified cases	School records / guidance office
Number of Severely Wasted Learners	BMI-for-age results	School nutritional assessment
Number of Wasted Learners	BMI-for-age results	School nutritional assessment

### III. Beneficiary Identification, Validation, and Implementation

- Mapping of pregnant adolescent learners and adolescent mothers with child/children aged 0–1, based on medical confirmation, validated school records, and learners' disclosure. Pregnancy status will be handled confidentially.
- Nutritional assessment of all learners in the secondary level shall be conducted in accordance with the School-Based Feeding Program's (SBFP) guidelines.
- Schools shall prepare a consolidated masterlist of eligible learners based on medical confirmation or mapping for pregnant learners, validated school records for parenting learners, and nutritional (BMI-for-age) assessments for undernourished learners.
- A final validated masterlist shall be approved by the School Head and submitted to the SDO.
- SDOs/schools are advised to maximize the budget allocation of P50.00 per secondary learner for fortified meals which may be served as:
  - a. hot meals plus fruits as per Pinggang Pinoy for pregnant and lactating women
  - b. hot meals plus nutritious food products (NFP)
  - c. two NFPs
- The food items for the target beneficiaries in elementary and secondary levels may be procured at the same time.
- The program shall ensure a flexible serving schedule, as needed, to accommodate parenting responsibilities.

## ANNEX B

### Manner of Release of Fund under the FY 2026 School-Based Feeding Program

OPERATING UNIT	FY 2026 GAA	FUNDS DIRECTLY RELEASED TO CO/ROs (NBC No. 599, Annex A)	FOR ISSUANCE OF SARO (NBC No. 599, Annex B)
Central Office	1,107,492,000	68,127,000	1,039,365,000*
Cordillera Administrative Region (CAR)	330,647,000	141,124,000	189,523,000
National Capital Region (NCR)	2,209,839,000	1,010,181,000	1,199,658,000
Negros Island Region (NIR)	1,283,884,000	646,718,000	637,166,000
Region I - Ilocos	1,089,696,000	499,862,000	589,834,000
Region II - Cagayan Valley	788,238,000	353,630,000	434,608,000
Region III - Central Luzon	2,677,806,000	1,228,066,000	1,449,740,000
Region IVA - CALABARZON	3,592,177,000	1,694,843,000	1,897,334,000
Region IVB - MIMAROPA	984,694,000	503,155,000	481,539,000
Region IX - Zamboanga Peninsula	1,392,015,000	687,833,000	704,182,000
Region V - Bicol	1,885,630,000	952,977,000	932,653,000
Region VI - Western Visayas	1,033,613,000	507,166,000	526,447,000
Region VII - Central Visayas	1,478,015,000	666,164,000	811,851,000
Region VIII - Eastern Visayas	1,277,086,000	628,100,000	648,986,000
Region X - Northern Mindanao	1,276,426,000	603,525,000	672,901,000
Region XI - Davao	1,323,585,000	634,368,000	689,217,000
Region XII - SOCCSKSARGEN	1,187,199,000	581,612,000	605,587,000
Region XIII - CARAGA	777,401,000	369,481,000	407,920,000
<b>TOTAL</b>	<b>25,695,443,000</b>	<b>11,776,932,000</b>	<b>13,918,511,000</b>

\*Including Php1 billion for Capital Outlay



**Notes:**

1. **National Budget Circular (NBC) No. 599 (Guidelines on the Release of Funds for FY 2026)**. Prescribes the budget execution and fund release guidelines applicable for Fiscal Year 2026.
2. **NBC No. 599, Annex "A" (Summary of Appropriations by Agency/Government-Owned or -Controlled Corporations [GOCCs] under GAA as Allotment Release Order)**. The amounts reflected therein indicate that the corresponding funds are deemed released and are immediately available for obligation and utilization by the concerned operating units, namely the Department of Education (DepEd) Central Office and Regional Offices, upon the issuance of NBC No. 599.
3. **NBC No. 599, Annex "B-1" (Summary of Appropriations by Agency by Program, Activity, and Project for Issuance of Special Allotment Release Order [SARO])**. The amounts indicated therein are not yet available for obligation and utilization by the operating units and shall be subject to the submission to, and approval by, the Department of Budget and Management (DBM) of the appropriate Special Budget Requests for the release of funds.