



Republic of the Philippines  
**Department of Education**  
Region XII  
Schools Division Office of Tacurong City

July 22, 2025

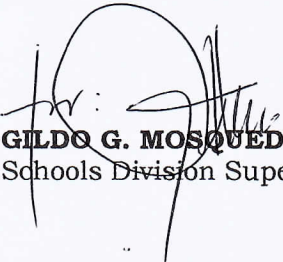
**DIVISION MEMORANDUM**

SGOD No. 102, s. 2025

**GUIDELINES ON THE ALLOWABLE OPERATIONAL EXPENSES FOR SCHOOL-BASED FEEDING PROGRAM IMPLEMENTATION FOR SY 2025-2026**

To: Assistant Schools Division Superintendent  
Chiefs, CID and SGOD  
Division Section Heads  
Cluster Heads  
Elementary School Heads  
School -based Finance personnel  
This Division

1. In reference to DepEd Order No. 31, s. 2021 entitled "OPERATIONAL GUIDELINES ON THE IMPLEMENTATION OF THE SCHOOL-BASED FEEDING PROGRAM (SBFP)", all school implementers are directed to utilize their SBFP Operational Expenses for the augmentation of the following:
  - a. school operational funds for reasonable transportation expenses;
  - b. additional budget for supplementary feeding such as bread stuffing, additional viands for hot meals;
  - c. drinking water for refill;
  - d. Liquified Petroleum Gas for refill; and
  - e. dishwashing liquids
2. All school implementers shall submit their work and financial plan (WFP) with attached Project, Programs Activities (PPA) to the SDO for approval on or before July 28, 2025.
3. Attachment needed for the liquidation shall abide with the accounting rules and regulations as discussed during last SBFP budget planning and consultative meeting in the SDO.
4. For the information and guidance of all concerned.

  
**GILDO G. MOSQUEDA, CEO VI**  
Schools Division Superintendent

PROGRAM SCHOOL HEALTH SBFP  
JNR/SGOD-SHNS/DM/ GUIDELINES ON THE ALLOWABLE OPERATIONAL EXPENSES FOR SCHOOL-BASED  
FEEDING PROGRAM IMPLEMENTATION FOR SY 2025-2026/ July 22, 2025



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