



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

October 7, 2025

DIVISION MEMORANDUM  
OSDS No. 132, s. 2025

**GUIDELINES ON THE ALLOCATION OF FUNDS FOR MEALS AND SNACKS FOR  
ACTIVITIES ORGANIZED AND CONDUCTED BY DIVISION OFFICE**

To: Assistant Schools Division Superintendent  
Division Chiefs  
Educational Program Supervisor  
Section Heads

1. The SDO Tacurong City issues this memorandum regarding the **Guidelines on the Allocation of Funds for Meals and Snacks** for Activities organized conducted by Division Office.
2. This memorandum emphasizes that program division office activities should have a uniform rate and shall exercise economic efficiency in the delivery of government services, ensuring that the allocation is appropriate to the nature of activities and programs implemented by the respective program holders.
3. The following are the **maximum rates** to be used for activity- based costing of trainings, meetings and conferences conducted by the program holders.

Meal	Rate
Breakfast/Lunch/Dinner (packed meals)	P 175.00/meal
Breakfast/Lunch/Dinner (buffet) 1meal & 2 snacks	P350.00 – P400.00
With Venue (inclusive of projector, 1 meal & 2 snacks	P 550.00 – P 600.00
Snacks (morning & afternoon)	P 75.00

4. All division related policies and other issuances which are inconsistent with the provision of the Memorandum are hereby modified.
5. For the information, guidance, and compliance of all concerned.

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

Enclosures: None  
Reference: None  
Allotment: None

To be included in the perpetual Index under  
FORMS RECORDS

JGS/OSDS/DM/ UPDATED GUIDELINES ON THE ALLOCATION OF FUNDS FOR MEALS AND SNACKS FOR ACTIVITIES ORGANIZED AND  
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