



Republic of the Philippines
Department of Education
Region V- Bicol

SCHOOLS DIVISION OFFICE OF LIGAO CITY



MEMORANDUM

31726191

TO : Assistant Schools Division Superintendent
Chief Education Supervisors (CID and SGOD)
Public Schools District Supervisors
Elementary & Secondary School Heads
SBFP Coordinators
All concerned

FROM: NYMPHA D. GUEMO
Schools Division Superintendent

SUBJECT: Audit Observation Memorandum (AOM) No. 2026-022-(2025)

DATE: March 17, 2026

This is to inform all concerned of the Audit Observation Memorandum (AOM) No. 2026-022-(2025), dated March 11, 2026, issued by the Commission on Audit (COA) in connection with the implementation of the School-Based Feeding Program (SBFP) – Hot Meals Component for School Year 2025–2026.

The AOM noted that artificial flavor enhancers were used as additional ingredients in the preparation of hot meals, which are not included in the DepEd-approved standardized recipes. This practice is inconsistent with Item VII.A.1 of DepEd Order No. 31, s. 2021.

In this regard, all schools identified in the AOM are hereby requested to submit their written comments and/or explanations on the audit observation within ten (10) calendar days from receipt of this Memorandum. The submitted responses shall be consolidated and incorporated into the Division's official reply to COA, as well as in the Agency Action Plan and Status of Implementation (AAPSI).

All responses shall be addressed to this Office, through the Division SBFP Focal Person, Ms. Liza G. Olayres.

A copy of AOM No. 2026-022-(2025) is attached for reference.

Immediate compliance with this Memorandum is hereby enjoined.



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REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
REGIONAL OFFICE NO. V

National Government Audit Sector (NGAS)
Cluster 5 – Education and Employment
DepEd Division of Albay and Ligao City
Albay Division Office, Bogtong Road, Legazpi City

Office of the Auditor - Audit Team R5-12

AOM No. 2026-022-(2025)

March 11, 2026

AUDIT OBSERVATION MEMORANDUM(AOM)

FOR: NYMPHA D. GUEMO

Schools Division Superintendent (SDS)

DepEd, Schools Division Office of Ligao City(SDO Ligao City)

Binatagan, Ligao City

Attn: LIZA G. OLAYRES

Division SBFP Focal Person

School SBFP Coordinators

All of SDO Ligao City

We have reviewed the implementation of School Based Feeding Program (SBFP), particularly the Hot Meals component, for SY 2025-2026 of SDO Ligao City and observed that:

The use of artificial flavor enhancers as additional ingredients in the preparation of hot meals was noted to be inconsistent with the prescribed standardized recipe, not in accordance with Item VII A-1 of DepEd Order No. 31, s. 2021 dated August 9, 2021. Such practice may compromise adherence to the approved menu standards and potentially affect the intended nutritional value of the meals provided to the program beneficiaries.

1. Item VII A.1 of the aforementioned DepEd Order directs the use of standardized recipes in the preparation of hot meals as follows:

“VII. Specifications and Quality Standards

A. Nutritious Food Products

- 1. Hot Meals - shall be selected from standardized recipes developed or approved by DepEd, DOST-FNRI, and NNC.”*
2. The implementation of SBFP for SY 2025-2026 in the SDO Ligao City involves a combination of Nutritious Food Products (NFP) and Hot Meals components. The feeding days for Hot Meals component is scheduled for 48 feeding days with an allocated budget of ₱4,687,584.00 for 4,932 target beneficiaries.

3. Each hot meal has a corresponding standardized recipe that specifies the exact ingredients and measurements to ensure that the meals provided to learners are nutritious, safe, consistent, and effective in addressing malnutrition. These approved recipes in school feeding programs are carefully designed to provide balanced nutrition to learners. Hence, strict adherence to the standardized recipes is necessary to ensure uniformity in meal preparation and to enable proper and accurate monitoring of improvements in the nutritional status of undernourished learners in SDO Ligao City.
4. A review of the liquidation reports, supported by photos, Purchase Requests, and Inspection and Acceptance Reports (IAR) related to the preparation and distribution of hot meals, disclosed the use of artificial flavor enhancers such as Maggi Magic Sarap, Knorr Broth Cubes, and Monosodium Glutamate (MSG), among others. In addition, some recipes included processed foods such as hotdogs. These ingredients were not specified in the standardized recipes for respective menus in which they were used.
5. A summary of the identified instances of non-compliance with the standardized recipes is presented in the table below:

School	Menu	Flavor Enhancer/s as documented in the photos, PR and IAR
Macalidong ES	Chicken Tinola	Knorr Broth Cubes
	Almondigas w/Misua	Magic sarap
	Adobong Sitaw w/Pork	Knorr Broth Cubes, Oyster Sauce
	Chicken Afritada ala Moringa	Knorr Broth Cubes, Chicken Afritada Mix
	Sweet and Sour Meatballs	Knorr Broth Cubes
	Pork Caldereta	Caldereta Mix
Balanac ES	Veggie Garden Mix w/Meat, Ground Pork w/Malunggay, Chicken, Corn and Malunggay Soup	Knorr Broth Cubes, Ginisa Mix
Pinit ES	Chicken Tinola	Knorr Broth Cubes
	Monggo Guisado w/Malunggay and Ground Meat, Chicken Corn and Malunggay Soup	Knorr Broth Cubes
Layon ES	Sweet and Sour Pork	Knorr Broth Cubes
	Chicken Tinola with Malunggay	Knorr Broth Cubes
Paulba ES	Adobong Sitaw w/Pork & Quail Egg	Oyster Sauce
Busay ES	Misua w/Ground Pork, Adobong Sitaw w/Pork	Knorr Broth Cubes, Ginisa Mix
	Ground Pork Menudo	Knorr Broth Cubes
	Monggo Guisado w/Pork	Knorr Broth Cubes, Ginisa Mix
Tambo ES	Chicken Afritada	Knorr Broth Cubes
	Sinigang na baboy	Knorr Broth Cubes

School	Menu	Flavor Enhancer/s as documented in the photos, PR and IAR
Tobgon ES	Veggie Garden Mix w/Meat	Vetsin MSG, Magic Sarap, Knorr Broth Cubes
Tambac ES	Ginataang Gulay (Malunggay, Kalabasa & Sitaw)	Magic Sarap
	Ground Pork Menudo	Hotdog
Nabonton ES	Almondigas with Misua	Magic Sarap
	Ground Pork Menudo	Magic Sarap
	Chicken Tinola	Magic Sarap and Knorr Broth Cubes
Buga ES	Monggo Guisado with Malunggay & Ground Meat	Knorr Broth Cubes
Amtic ES	Monggo Guisado with Malunggay & Ground Meat	Knorr Broth Cubes
Layon ES	Chicken and Corn Soup with Malunggay	Knorr Broth Cubes
	Sweat & Sour Meatballs	Knorr Broth Cubes
Pinit ES	Adobong Sitaw with Pork	Knorr Broth Cubes
Tinago ES	Ground Pork Menudo	Magic Sarap and Knorr Broth Cubes
	Sweat & Sour Meatballs	Magic Sarap
Maonon ES	Misua with Patola	Magic Sarap and Vetsin MSG
	Ginataang Gulay	Magic Sarap and Vetsin MSG
Sta. Cruz ES	Sweat & Sour Meatballs	Knorr Broth Cubes
	Monggo Guisado with Malunggay & Ground Meat	Knorr Broth Cubes
Francia ES	Ground Pork Menudo	Hotdog
	Sinigang na baboy	Magic Sarap
Tula-Tula (G) ES	Sinigang na baboy	Knorr Broth Cubes
Pinamaniquian ES	Chicken Tinola with Rice	Vetsin MSG
Pandan ES	Ginataang Gulay	Knorr Broth Cubes
Malama ES	Chicken Afritada Ala Moringa	Knorr Broth Cubes
Abella ES	Chicken Corn Soup Malunggay	Knorr Broth Cubes
Don Teotimo ES	Chicken Corn Soup Malunggay	Magic Sarap
Catburawan ES	Almondigas with Misua	Magic Sarap
	Adobong Sitaw with Pork	Magic Sarap
Macael ES	Chicken Afritada ala Moringa	Knorr Broth Cubes
Batang ES	Chicken Afritada ala Moringa, Chicken Corn and Malunggay Soup, Almondigas w/ Misua	Knorr Broth Cubes
Macalidong ES - Quiasa Ext.	Chicken tinola	Knorr Broth Cubes
Culliat ES	Ground Pork Menudo	Hotdog, Ginisa Mix
Allang ES	Almondigas with Misua	Magic Sarap, Knorr Broth Cubes

6. Inquiry with several interviewed School SBFP Coordinators revealed that there were no clear instructions indicating whether the use of such items were prohibited. Some coordinators explained that they were hired while the implementation of the SBFP Hot Meals was already ongoing, and that the instructions they received were merely relayed by the previous Administrative Officers. Others acknowledged the findings and stated that the items had already been procured without verifying the list of ingredients specified in the standardized recipes. Moreover, some schools resorted to modifying the prescribed recipes due to budgetary constraints.
7. The addition of artificial flavor enhancers and other ingredients not included in the approved standardized recipes may compromise the intended nutritional balance of the meal. These additives may contain high levels of sodium or other chemical substances, which can lead to inconsistencies in meal preparation and potentially affect the reliability of monitoring and evaluation of the feeding program.

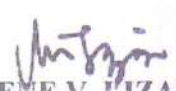
7. We recommend that management:

- a. **Strictly prohibit the use of ingredients not specified in the approved standardized recipes and ensure full compliance with the prescribed ingredients for each menu item;**
- b. **Ensure that all School SBFP Focal Persons are properly oriented on the guidelines for the implementation of the SBFP Hot Meals component prior to the commencement of program implementation; and**
- c. **For future implementation of the SBFP Hot Meals, consider issuing Division Memorandum reiterating the requirement for strict compliance with the DepEd-approved standardized recipes for each menu item.**

May we have your comments on the foregoing audit observation within fifteen (15) calendar days from receipt hereof.


LILIBETH G. THOMAS

State Auditor IV
Audit Team Leader


MYLENE V. LIZASO

State Auditor V
Regional Supervising Auditor