



25-31622

Republic of the Philippines
Department of Education
REGION XI
SCHOOLS DIVISION OF PANABO CITY

Office of the Schools Division Superintendent

DIVISION MEMORANDUM

SGOD-2025-0113

To : Assistant Schools Division Superintendent
Chief of the Schools Governance and Operations Division
Chief of the Curriculum Implementation Division
Section Head of the Supply Office
Division Accountant
All Elementary Public School Heads and Principals
All Concerned

Subject: **SUBMISSION OF THE SCHOOL-BASED FEEDING PROGRAM RELATED DOCUMENTS**

Date: March 11, 2025

The Government Accounting Manual (GAM) Volume 1, Chapter 8 Section 15 provides the **Procedures in the Receipt, Inspection, Acceptance and Recording of Deliveries of Inventory Items**, to wit:

Area of Responsibility	Seq. No.	Activity
Property and/or Supply Division/Unit Property and/or Supply Custodian	1	Delivery of Inventory Items Signs "Received" portion of the original and Copy 2 of the Delivery Receipt (DR). Files the original and returns Copy 2 of the DR to the Supplier/Procurement Service.
	2	Prepares Inspection and Acceptance Report (IAR) (Appendix 62) in four (4) copies. Forwards Copies 1-4 of IAR, original of DR, and Copy 2 of approved PO to the Property Inspector for inspection of deliveries
Inspection Committee Property Inspector	3	Inspects and verifies items as to quantity and conformity to specifications based on the DR and approved PO. If delivery is not in conformity to the specifications or delivery is incomplete, indicates notation on the IAR that the deliveries are not in conformity to specifications and/or terms agreed under the approved PO and returns the Copies 1-4 of IAR, original of DR, and Copy 2 of approved



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		<p>PO to the Property and/or Supply Division/Unit.</p> <p>If delivery is in order, indicates the date of inspection, places “<input checked="" type="checkbox"/>” in the box for “Inspected, verified and found in order as to quantity and specifications”, and signs the “Inspection” portion of the IAR. Retains Copy 2 of IAR and forwards Copies 1, 3 and 4 of IAR, original of DR and Copy 2 of PO to the Property and/or Supply Custodian for acceptance of goods delivered.</p>
Property and/or Supply Division/Unit Property and/or Supply Custodian	4	<p>For deliveries not conforming to specification and/or terms of the PO, receives Copies 1-4 of IAR, original of DR and Copy 2 of PO. Returns the items to the supplier and requires the latter to comply with the agreed specifications and/or terms of the PO.</p> <p>For deliveries in order, indicates the date of acceptance, places “<input checked="" type="checkbox"/>” in the box for “Complete as to quantity and specifications” or “Partial (pls. specify quantity)”, and signs the “Acceptance” portion of the IAR. Stores the items delivered for issue to the Requisitioning Office</p>
	5	<p>Forwards Copy 3 of IAR and photocopy of PO and DR to the Accounting Division/Unit for recording the received/accepted goods and posting to the SLC, and Copy 4 of IAR and copy 2 of PO to the Stock Card Keeper for recording in the SCs.</p> <p><i>Note 1 – Distribution of the IAR shall be as follows:</i></p> <p><i>Original – Property and/or Supply Division/Unit (to be attached to the DV, together with the original DR)</i></p> <p><i>Copy 2 – Inspector/Inspection Committee</i></p>



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		<i>Copy 3 – Accounting Division/ Unit (attached in setting up of payables)</i>
		<i>Copy 4 – Property and/ or Supply Division/ Unit file</i>

Furthermore, Section IX of the DepEd Order No. 31 s.2021 provides for the Delivery, Inspection and Acceptance guidelines on the implementation of SBFP, as follows:

A. Nutritious Food Products

1. The mode, schedule, drop-off points, and other specifications of delivery shall be determined by the SDO (if SDO is the procuring entity) or School TWG (if cluster of schools/schools district/school is the procuring entity) in coordination with the SDO focal person depending on the procurement modality adopted by the implementing units.
2. The Inspection Team (IT) shall do a random inspection of the NFP every delivery as to its quantity and quality, including the date of manufacturing and expiration.

B. Milk

1. The mode, schedule, drop-off points, and other specifications of delivery shall be determined by the SDO and the supplier in consideration of the local conditions to be specified in the purchase order. SDOs and local dairy suppliers shall identify and agree on one or two drop-off point/ s per school district/ SDO for the milk supply deliveries.
2. Upon delivery, the **IT designated by the School Head of the drop-off point**, or the SDO Inspection Team, if the SDO is the drop-off point, shall inspect the goods and ensure that they are in good quality for consumption of the beneficiaries. At least one (1) member of the IT shall accomplish and sign the inspection and Acceptance Report (IAR) Form (Annex 1) as proof that they have received the specified quantity and quality of milk. The school property custodian or school personnel designated by the School Head for the purpose shall accept the inspected goods and sign the acceptance portion of the IAR.
3. The IT shall do a random inspection of milk packs every delivery as to the quantity and quality of milk. All milk packs to be delivered must be clean,



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without leaks, and not spoiled. Some signs of spoiled milk packs are as follows: bulging packs, yellowish in color (if the milk has no flavor), curdled or white lumps, thick texture, slimy or chunky.

4. The IT shall reject all milk packs that are unclean, with leaks, are spoiled subject to replacement by the supplier using their buffer stocks or in the next delivery.
5. During the delivery of milk, one (1) authorized consignee and one (1) member of the IT should be present to sign the Delivery Receipt (DR) and the IAR. The supplier shall provide the DR while the schools shall provide 4 original copies of the IAR.

In this regard, we request all schools implementing School-Based Feeding Program to submit all documents, to wit:

1. **Distribution List with specimen signatures** of the recipient shall be submitted to the assigned Drop-off schools
2. Drop-off schools shall submit the **Original DR, 4 copies of IAR, and Distribution lists** of other schools directly to the Supply Section.
3. Submission shall be done **every Monday** of the following week.

Further, schools shall retain a scanned copy of the said documents for your future reference.

For your compliance.


JINKY B. FIRMAN PhD, CESO VI
Schools Division Superintendent 

RELEASED

MAR 11 2025

Enclosed.: As stated.
SGOD/ABA/mje

RECORDS SECTION-SDO PANABO CITY
BY 



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Annex 1



Appendix 62



INSPECTION AND ACCEPTANCE REPORT

To submit your account
please visit the GPO website: (866) 208-5661

Entity Name : (SDO/Schools)

Fund Cluster:

