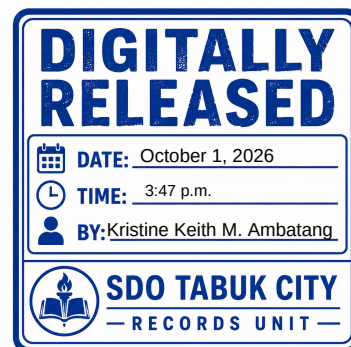




Republic of the Philippines
Department of Education
CORDILLERA ADMINISTRATIVE REGION
Schools Division of Tabuk City



Reference Number: RU-2026-058

Office of the Schools Division Superintendent

SEPTEMBER 29, 2026

DIVISION MEMORANDUM

No. **443** s. 2026

To: Assistant Schools Division Superintendent

Division Chiefs

Section/Unit Heads

Education Program/District Supervisors

Public Elementary and Secondary School Heads

All Others Concerned

**DOWNLOADING OF REMAINING FUNDS, BREAKDOWN OF ALLOCATION AND
GUIDELINES FOR THE UTILIZATION OF FUNDS FOR THE SCHOOL-BASED FEEDING
PROGRAM SCHOOL YEAR 2026-2027**

1. In support of the implementation of the School-Based Feeding Program (SBFP) – Hot Meals Modality for SY 2026–2027, the Schools Division Office of Tabuk City shall download the remaining allocated funds of the 1st tranche to identified schools for the timely provision of nutritious hot meals to qualified beneficiaries.
2. The downloaded funds shall be used solely for allowable SBFP expenses, particularly the procurement of food commodities and other necessary requirements for the preparation and serving of hot meals, in accordance with existing DepEd, procurement, accounting, and auditing rules.
3. All implementing schools shall Ensure the proper utilization and safeguarding of the downloaded funds; Facilitate the timely procurement and preparation of nutritious hot meals; Ensure compliance with the approved cycle menu, food safety, sanitation, and nutrition standards; Maintain complete and accurate financial and program records; and Submit the required accomplishment, utilization, and liquidation reports within the prescribed period.
4. The breakdown and allocation of the remaining funds is provided in Enclosure 1. The allowable activities /eligible expenses mentioned in RM no. 329,s.2026 shall remain in effect.
5. Immediate dissemination of and compliance with this memorandum is desired.


CHRISTOPHER C. BENIGNO PhD, EdD, CESO VI
Assistant Schools Division Superintendent
OIC, Schools Division Superintendent

SGOD/SHN



Address: Bulanao Central School Cmpd., Purok 2, Bulanao Norte, Tabuk City, Kalinga
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 DepEd Tayo Tabuk City

3RD DOWNLOADING OF SCHOOL BASED FEEDING PROGRAM FOR HOTMEAL IMPLEMENTATION S.Y 2026-2027

NO.	SCHOOL NAME	ELEM BENS	HS BENS	FEEDING DAYS		MEAL COST TOTAL (P22/ELEM BENS)	MEAL COST TOTAL (P47/HS BENS)	OPERATIONAL EXPENSES (P3/ELEM BENS)	OPERATIONAL EXPENSES (P3/HS BENS)	TOTAL MEAL COST TOTAL	TOTAL OPERATIONAL EXPENSES	AMOUNT TO DOWNLOAD PER SCHOOL
1	BULANAO CS	612		29		P390,456.00	P0.00	P53,244.00	P0.00	P390,456.00	P53,244.00	P443,700.00
2	CAMP CONRADO ES	16		29		P10,208.00	P0.00	P1,392.00	P0.00	P10,208.00	P1,392.00	P11,600.00
3	IPIL IS	53		29		P33,814.00	P0.00	P4,611.00	P0.00	P33,814.00	P4,611.00	P38,425.00
4	MALEDDA IS	54		29		P34,452.00	P0.00	P4,698.00	P0.00	P34,452.00	P4,698.00	P39,150.00
5	MANSANITA ES	9		29		P5,742.00	P0.00	P783.00	P0.00	P5,742.00	P783.00	P6,525.00
6	MATUCNANG ES	12		29		P7,656.00	P0.00	P1,044.00	P0.00	P7,656.00	P1,044.00	P8,700.00
7	NAMBARAN ES	139		29		P88,682.00	P0.00	P12,093.00	P0.00	P88,682.00	P12,093.00	P100,775.00
8	TANNUBONG ES	46		29		P29,348.00	P0.00	P4,002.00	P0.00	P29,348.00	P4,002.00	P33,350.00
9	BULO EAST CS	105		29		P66,990.00	P0.00	P9,135.00	P0.00	P66,990.00	P9,135.00	P76,125.00
10	BULO WEST ES (MAGASUSO ES 18)	37		29		P23,606.00	P0.00	P3,219.00	P0.00	P23,606.00	P3,219.00	P26,825.00
11	BUROBOR PS	49		29		P31,262.00	P0.00	P4,263.00	P0.00	P31,262.00	P4,263.00	P35,525.00
12	CATAW ES	8		29		P5,104.00	P0.00	P696.00	P0.00	P5,104.00	P696.00	P5,800.00
13	DANANAO ES	46		29		P29,348.00	P0.00	P4,002.00	P0.00	P29,348.00	P4,002.00	P33,350.00
14	LACNOG IS	71		29		P45,298.00	P0.00	P6,177.00	P0.00	P45,298.00	P6,177.00	P51,475.00
15	MADOPDOP ES	20		29		P12,760.00	P0.00	P1,740.00	P0.00	P12,760.00	P1,740.00	P14,500.00
16	NEW BALBALAN ES (SAN PABLO WANGDALI ES 8)	34		29		P21,692.00	P0.00	P2,958.00	P0.00	P21,692.00	P2,958.00	P24,650.00
17	SAN PABLO IS	35	7	29	22	P22,330.00	P7,238.00	P3,045.00	P462.00	P29,568.00	P3,507.00	P33,075.00
18	AGBANNAWAG CS	231		29		P147,378.00	P0.00	P20,097.00	P0.00	P147,378.00	P20,097.00	P167,475.00
19	AGBANNAWAG NHS		34	29		P0.00	P0.00	P0.00	P0.00	P0.00	P0.00	P0.00
20	HILLTOP ES	27		29		P17,226.00	P0.00	P2,349.00	P0.00	P17,226.00	P2,349.00	P19,575.00
21	MALALAO ES	21		29		P13,398.00	P0.00	P1,827.00	P0.00	P13,398.00	P1,827.00	P15,225.00
22	NEW BANGAD ES	6		29		P3,828.00	P0.00	P522.00	P0.00	P3,828.00	P522.00	P4,350.00
23	SOTTO ES	25		29		P15,950.00	P0.00	P2,175.00	P0.00	P15,950.00	P2,175.00	P18,125.00
24	APPAS IS	91		29		P58,058.00	P0.00	P7,917.00	P0.00	P58,058.00	P7,917.00	P65,975.00
25	BASAO ISLA ES	29		29		P18,502.00	P0.00	P2,523.00	P0.00	P18,502.00	P2,523.00	P21,025.00
26	CASIGAYAN ES	90		29		P57,420.00	P0.00	P7,830.00	P0.00	P57,420.00	P7,830.00	P65,250.00
27	MAGSAYSAY ES	83		29		P52,954.00	P0.00	P7,221.00	P0.00	P52,954.00	P7,221.00	P60,175.00
28	SAN JUAN ES	50		29		P31,900.00	P0.00	P4,350.00	P0.00	P31,900.00	P4,350.00	P36,250.00
29	TABUK CITY CS	351		29		P223,938.00	P0.00	P30,537.00	P0.00	P223,938.00	P30,537.00	P254,475.00
30	BALONG CS	95		29		P60,610.00	P0.00	P8,265.00	P0.00	P60,610.00	P8,265.00	P68,875.00

31	BAYABAT ES	44		29		₱28,072.00	₱0.00	₱3,828.00	₱0.00	₱28,072.00	₱3,828.00	₱31,900.00
32	BURAYUKAN ES	28		29		₱17,864.00	₱0.00	₱2,436.00	₱0.00	₱17,864.00	₱2,436.00	₱20,300.00
33	CABARUAN ES	92		29		₱58,696.00	₱0.00	₱8,004.00	₱0.00	₱58,696.00	₱8,004.00	₱66,700.00
34	DILAG IS	116		29		₱74,008.00	₱0.00	₱10,092.00	₱0.00	₱74,008.00	₱10,092.00	₱84,100.00
35	GRADUAL DISCOVERY ES	22		29		₱14,036.00	₱0.00	₱1,914.00	₱0.00	₱14,036.00	₱1,914.00	₱15,950.00
36	LAYA WEST ES	43		29		₱27,434.00	₱0.00	₱3,741.00	₱0.00	₱27,434.00	₱3,741.00	₱31,175.00
37	LAYA IS	90		29		₱57,420.00	₱0.00	₱7,830.00	₱0.00	₱57,420.00	₱7,830.00	₱65,250.00
38	PANTAR ES	38		29		₱24,244.00	₱0.00	₱3,306.00	₱0.00	₱24,244.00	₱3,306.00	₱27,550.00
39	SAN JULIAN ES	59		29		₱37,642.00	₱0.00	₱5,133.00	₱0.00	₱37,642.00	₱5,133.00	₱42,775.00
40	BULANAO EAST ES	116		29		₱74,008.00	₱0.00	₱10,092.00	₱0.00	₱74,008.00	₱10,092.00	₱84,100.00
41	GREENHILLS ES	42		29		₱26,796.00	₱0.00	₱3,654.00	₱0.00	₱26,796.00	₱3,654.00	₱30,450.00
42	BULANAO WEST ES	52		29		₱33,176.00	₱0.00	₱4,524.00	₱0.00	₱33,176.00	₱4,524.00	₱37,700.00
43	CALLAGDAO ES	43		29		₱27,434.00	₱0.00	₱3,741.00	₱0.00	₱27,434.00	₱3,741.00	₱31,175.00
44	NAMNAMA ES	46		29		₱29,348.00	₱0.00	₱4,002.00	₱0.00	₱29,348.00	₱4,002.00	₱33,350.00
45	SOUTHERN TABUK IS	182		29		₱116,116.00	₱0.00	₱15,834.00	₱0.00	₱116,116.00	₱15,834.00	₱131,950.00
46	BANNENG ES	30		29		₱19,140.00	₱0.00	₱2,610.00	₱0.00	₱19,140.00	₱2,610.00	₱21,750.00
47	CALACCAD ES	21		29		₱13,398.00	₱0.00	₱1,827.00	₱0.00	₱13,398.00	₱1,827.00	₱15,225.00
48	CUDAL CS	92		29		₱58,696.00	₱0.00	₱8,004.00	₱0.00	₱58,696.00	₱8,004.00	₱66,700.00
49	CUDAL NHS		23	29		₱0.00	₱0.00	₱0.00	₱0.00	₱0.00	₱0.00	₱0.00
50	DALNACAN ES	10		29		₱6,380.00	₱0.00	₱870.00	₱0.00	₱6,380.00	₱870.00	₱7,250.00
51	MAGABBANGON ES	9		29		₱5,742.00	₱0.00	₱783.00	₱0.00	₱5,742.00	₱783.00	₱6,525.00
52	MALLONG ES	19		29		₱12,122.00	₱0.00	₱1,653.00	₱0.00	₱12,122.00	₱1,653.00	₱13,775.00
53	ADDANG PS	12		29		₱7,656.00	₱0.00	₱1,044.00	₱0.00	₱7,656.00	₱1,044.00	₱8,700.00
54	AMLAO ES	15		29		₱9,570.00	₱0.00	₱1,305.00	₱0.00	₱9,570.00	₱1,305.00	₱10,875.00
55	BALAWAG CS	47		29		₱29,986.00	₱0.00	₱4,089.00	₱0.00	₱29,986.00	₱4,089.00	₱34,075.00
56	BINONGSAY ES	34		29		₱21,692.00	₱0.00	₱2,958.00	₱0.00	₱21,692.00	₱2,958.00	₱24,650.00
57	AMLAO IS	21	6	29	22	₱13,398.00	₱6,204.00	₱1,827.00	₱396.00	₱19,602.00	₱2,223.00	₱21,825.00
58	MALIN AWA ES	71		29		₱45,298.00	₱0.00	₱6,177.00	₱0.00	₱45,298.00	₱6,177.00	₱51,475.00
59	PALIGATTO ES	14		29		₱8,932.00	₱0.00	₱1,218.00	₱0.00	₱8,932.00	₱1,218.00	₱10,150.00
60	SUYANG ES	16		29		₱10,208.00	₱0.00	₱1,392.00	₱0.00	₱10,208.00	₱1,392.00	₱11,600.00
61	CABARITAN ES	47		29		₱29,986.00	₱0.00	₱4,089.00	₱0.00	₱29,986.00	₱4,089.00	₱34,075.00
62	CALANAN ES	50		29		₱31,900.00	₱0.00	₱4,350.00	₱0.00	₱31,900.00	₱4,350.00	₱36,250.00
63	GOBGOB ES	52		29		₱33,176.00	₱0.00	₱4,524.00	₱0.00	₱33,176.00	₱4,524.00	₱37,700.00
64	LANNA ES	76		29		₱48,488.00	₱0.00	₱6,612.00	₱0.00	₱48,488.00	₱6,612.00	₱55,100.00
65	MADAPDAPPIG ES	46		29		₱29,348.00	₱0.00	₱4,002.00	₱0.00	₱29,348.00	₱4,002.00	₱33,350.00
66	MASABLANG ES	43		29		₱27,434.00	₱0.00	₱3,741.00	₱0.00	₱27,434.00	₱3,741.00	₱31,175.00
67	NEW TANGLAG ES	40		29		₱25,520.00	₱0.00	₱3,480.00	₱0.00	₱25,520.00	₱3,480.00	₱29,000.00

68	TANGBAY ES	22		29		₱14,036.00	₱0.00	₱1,914.00	₱0.00	₱14,036.00	₱1,914.00	₱15,950.00
69	TOPPAN IS	34	6	29	22	₱21,692.00	₱6,204.00	₱2,958.00	₱396.00	₱27,896.00	₱3,354.00	₱31,250.00
70	TULIAO ES	29		29		₱18,502.00	₱0.00	₱2,523.00	₱0.00	₱18,502.00	₱2,523.00	₱21,025.00
71	WESTERN TABUK CS	63		29		₱40,194.00	₱0.00	₱5,481.00	₱0.00	₱40,194.00	₱5,481.00	₱45,675.00
72	BADO DANGWA CS	91		29		₱58,058.00	₱0.00	₱7,917.00	₱0.00	₱58,058.00	₱7,917.00	₱65,975.00
73	BALATOC PS	11		29		₱7,018.00	₱0.00	₱957.00	₱0.00	₱7,018.00	₱957.00	₱7,975.00
74	BANAGAN ES	7		29		₱4,466.00	₱0.00	₱609.00	₱0.00	₱4,466.00	₱609.00	₱5,075.00
75	BANTAY ES	79		29		₱50,402.00	₱0.00	₱6,873.00	₱0.00	₱50,402.00	₱6,873.00	₱57,275.00
76	BULLAGIAN ES	22		29		₱14,036.00	₱0.00	₱1,914.00	₱0.00	₱14,036.00	₱1,914.00	₱15,950.00
77	CALLAGAN ES	13		29		₱8,294.00	₱0.00	₱1,131.00	₱0.00	₱8,294.00	₱1,131.00	₱9,425.00
78	DUPAG ES	12		29		₱7,656.00	₱0.00	₱1,044.00	₱0.00	₱7,656.00	₱1,044.00	₱8,700.00
79	GAOGAO ES	20		29		₱12,760.00	₱0.00	₱1,740.00	₱0.00	₱12,760.00	₱1,740.00	₱14,500.00
80	GAWIDAN ES	15		29		₱9,570.00	₱0.00	₱1,305.00	₱0.00	₱9,570.00	₱1,305.00	₱10,875.00
81	GUILAYON IS	41	6	29	22	₱26,158.00	₱6,204.00	₱3,567.00	₱396.00	₱32,362.00	₱3,963.00	₱36,325.00
82	LUCOG ES	22		29		₱14,036.00	₱0.00	₱1,914.00	₱0.00	₱14,036.00	₱1,914.00	₱15,950.00
83	MAGNAO ES	57		29		₱36,366.00	₱0.00	₱4,959.00	₱0.00	₱36,366.00	₱4,959.00	₱41,325.00
84	NAMBUCAYAN ES	36		29		₱22,968.00	₱0.00	₱3,132.00	₱0.00	₱22,968.00	₱3,132.00	₱26,100.00
85	NANENG ES	26		29		₱16,588.00	₱0.00	₱2,262.00	₱0.00	₱16,588.00	₱2,262.00	₱18,850.00
86	PAO ES	34		29		₱21,692.00	₱0.00	₱2,958.00	₱0.00	₱21,692.00	₱2,958.00	₱24,650.00
87	PINAGAN ES	51		29		₱32,538.00	₱0.00	₱4,437.00	₱0.00	₱32,538.00	₱4,437.00	₱36,975.00

4908 82
TOTAL BENEFICIARIES

₱3,131,304.00

₱25,850.00

₱426,996.00

₱1,650.00

4990

₱3,585,800.00

₱3,585,800.00

PREPARED BY:

REVIEWED BY:

NOTED BY:


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AS II


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