



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



Reference Number: RU-2026-067

Office of the Schools Division Superintendent

October 7, 2026

DIVISION MEMORANDUM

No. 451 s. 2026

DOWNLOADING OF FUNDS TO SCHOOLS FOR THE ESTABLISHMENT/
SUSTAINANCE/IMPROVEMENT OF GULAYAN SA PAARALAN PROGRAM

To: Assistant Schools Division Superintendent
Division Chiefs
Section/Unit Heads
Education Program/District Supervisors
Public Elementary and Secondary School Heads
All Others Concerned

1. The Gulayan sa Paaralan Program (GPP) establishes and maintains school-based vegetable gardens to foster a healthy school food environment, reinforce nutrition education, and develop positive eating behaviors among learners.
2. It strengthens the School-Based Feeding Program (SBFP) by promoting ecological and climate-resilient gardening. By increasing the availability of fresh produce, the GPP ensures a sustainable, school-based food source to support student nutrition.
3. Program implementation and fund utilization shall be guided by DepEd Memorandum No. 223, s. 2016 (*"Strengthening the Implementation of the Gulayan sa Paaralan Program in Public Elementary and Secondary Schools Nationwide"*).
4. These downloaded subsidies provide schools with immediate financial support to establish, revive, or maintain their respective gardens.
5. Target schools and the ISNM shall utilize the downloaded funds strictly for the following eligible expenses:
 - o **Agricultural Inputs:** High-quality seeds, seedling trays, organic fertilizers, compost, and gardening tools (shovels, rakes, watering cans, etc.);
 - o **Garden Infrastructure:** Construction or repair of green/net houses, nurseries, plot borders, and composting or vermicomposting facilities;

SGOD/SHN



Address: Bulanao Central School Cmpd., Purok 2, Bulanao Norte, Tabuk City, Kalinga
Email: tabuk.city@deped.gov.ph
Website: <https://www.depedtabukcity.com>

DepEd Tayo Tabuk City



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

Office of the Schools Division Superintendent

- **Crop Museums:** Cultivation and preservation of traditional or indigenous vegetable varieties for biodiversity and education; and
 - **SBFP Support:** Production of fresh, organic vegetables to directly supply the school's daily feeding kitchen.
6. Immediate dissemination of and strict compliance with this Memorandum is directed.


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
Email: tabuk.city@deped.gov.ph
Website: <https://www.depeditabukcity.com>



DepEd Tayo Tabuk City