



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



Reference Number: RU-2026-068

Office of the Schools Division Superintendent

OCTOBER 7, 2026

DIVISION MEMORANDUM

No. 452 s. 2026

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

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

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 allocated funds of the 2nd tranche to identified schools for the timely provision of nutritious hot meals to qualified beneficiaries with a total fund of Eleven Million Seventy Four Thousand Six Hundred Three pesos (P 11,074,603.00), which will be implemented for both elementary and secondary (High School) identified beneficiaries and a total of One Hundred Fifty Eight Thousand One Hundred Eighty One and Seventy Five Centavos (P 158,181.75) for the hauling expenses that covers logistics and delivery of food commodities.
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 funds is provided in Enclosure 1. The allowable activities eligible expenses mentioned in RM no. 329, s.2026 shall remain in effect.

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



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5. For queries and concerns, please contact Russelle S. Ngao-i, SBFP-Focal through email rus-selle.ngao-i@deped.gov.ph or your respective district nurses through their messenger accounts.
6. Immediate dissemination of and compliance with this memorandum is desired.


CHRISTOPHER C. BENIGNO PhD, EdD, CESO VI
Assistant Schools Division Superintendent
Officer in Charge, Schools Division Superintendent 

SGOD/SHN



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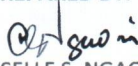
DOWNLOADING OF FUND FOR HAULING EXPENSE TO SCHOOLS

NO.	DISTRICT	SCHOOL NAME	SCHOOL ID	FUEL TO BE DOWNLOADED
1	ETD 1	BULANAO CS	136086	₱ 1,818.00
2		CAMP CONRADO ES	136099	₱ 1,818.00
3		IPIL IS	502483	₱ 1,818.00
4		MALEDDA IS	501890	₱ 1,818.00
5		MANSANITA ES	220514	₱ 1,818.00
6		MATUCNANG ES	136106	₱ 1,818.00
7		NAMBARAN ES	136107	₱ 1,818.00
8		TANNUBONG ES	136112	₱ 1,818.00
9	ETD 2	BULO EAST CS	136091	₱ 1,818.00
10		BULO WEST ES +(MAGASUSO ES 18)	136092	₱ 1,818.00
11		BUROBOR PS	220524	₱ 1,818.00
12		CATAW ES	220523	₱ 1,818.00
13		DANANAO ES	220522	₱ 1,818.00
14		LACNOG IS	501971	₱ 1,818.00
15		MADOPDOP ES	136101	₱ 1,818.00
16		NEW BALBALAN ES +(SAN PABLO WANGDALI ES 8)	136109	₱ 1,818.00
17	ETD 3	SAN PABLO IS	502124	₱ 1,818.00
18		AGBANNAWAG CS	136085	₱ 1,818.00
19		AGBANNAWAG NHS	305195	₱ 1,818.00
20		HILLTOP ES	136098	₱ 1,818.00
21		MALALAO ES	136103	₱ 1,818.00
22		NEW BANGAD ES	136110	₱ 1,833.75
23		SOTTO ES	136111	₱ 1,818.00
24	NTD 1	APPAS IS	502380	₱ 1,818.00
25		BASAO ISLA ES	220515	₱ 1,818.00
26		CASIGAYAN ES	136004	₱ 1,818.00
27		MAGSAYSAY ES	136009	₱ 1,818.00
28		SAN JUAN ES	136010	₱ 1,818.00
29		TABUK CITY CS	136012	₱ 1,818.00
30	NTD 2	BALONG CS	136001	₱ 1,818.00
31		BAYABAT ES	136002	₱ 1,818.00
32		BURAYUKAN ES	220525	₱ 1,818.00
33		CABARUAN ES	136003	₱ 1,818.00
34		DILAG IS	500531	₱ 1,818.00
35		GRADUAL DISCOVERY ES	220510	₱ 1,818.00
36		LAYA WEST ES	136008	₱ 1,818.00
37		LAYA IS	502132	₱ 1,818.00
38		PANTAR ES	220521	₱ 1,818.00
39		SAN JULIAN ES	136011	₱ 1,818.00
40	STD 1	BULANAO EAST ES	136087	₱ 1,818.00
41		GREENHILLS ES	220531	₱ 1,818.00
42		BULANAO WEST ES	136090	₱ 1,818.00
43		CALLAGDAO ES	136088	₱ 1,818.00
44		NAMNAMA ES	136108	₱ 1,818.00
45		SOUTHERN TABUK IS	502178	₱ 1,818.00
46	STD 2	BANNENG ES	136094	₱ 1,818.00
47		CALACCAD ES	136093	₱ 1,818.00
48		CUDAL CS	136096	₱ 1,818.00
49		CUDAL NHS	305203	₱ 1,818.00
50		DALNACAN ES	136097	₱ 1,818.00
51		MAGABBANGON ES	136102	₱ 1,818.00
52		MALLONG ES	136105	₱ 1,818.00
53	STD 3	ADDANG PS	136153	₱ 1,818.00
54		AMLAO ES	136154	₱ 1,818.00

55		BALAWAG CS	136158	₱	1,818.00
56		BINONGSAY ES	136161	₱	1,818.00
57		AMLAO IS	502157	₱	1,818.00
58		MALIN AWA ES	136174	₱	1,818.00
59		PALIGATTO ES	136178	₱	1,818.00
60		SUYANG ES	136180	₱	1,818.00
61	WTD 1	CABARITAN ES	136163	₱	1,818.00
62		CALANAN ES	136164	₱	1,818.00
63		GOBGOB ES	136168	₱	1,818.00
64		LANNA ES	136170	₱	1,818.00
65		MADAPDAPPIG ES	220520	₱	1,818.00
66		MASABLANG ES	136175	₱	1,818.00
67		NEW TANGLAG ES	136177	₱	1,818.00
68		TANGBAY ES	136182	₱	1,818.00
69		TOPPAN IS	501889	₱	1,818.00
70		TULIAO ES	136165	₱	1,818.00
71		WESTERN TABUK CS	136183	₱	1,818.00
72	WTD 2	BADO DANGWA CS	136155	₱	1,818.00
73		BALATOC PS	136157	₱	1,818.00
74		BANAGAN ES	136159	₱	1,818.00
75		BANTAY ES	136160	₱	1,818.00
76		BULLAGIAN ES	136162	₱	1,818.00
77		CALLAGAN ES	137049	₱	1,818.00
78		DUPAG ES	136166	₱	1,818.00
79		GAOGAO ES	136167	₱	1,818.00
80		GAWIDAN ES	220502	₱	1,818.00
81		GUILAYON IS	502123	₱	1,818.00
82		LUCOG ES	136171	₱	1,818.00
83		MAGNAO ES	136173	₱	1,818.00
84		NAMBUCAYAN ES	136184	₱	1,818.00
85		NANENG ES	136176	₱	1,818.00
86		PAO ES	220501	₱	1,818.00
87		PINAGAN ES	136179	₱	1,818.00

₱158,181.75

PREPARED BY:


RUSSELLE S. NGAO-I
 NURSE II

NOTED BY:


SALLY P. EKEN
 SGOD-CES

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

NO.	SCHOOL NAME	SCHOOL ID	ELEM BENS	HS BENS	ELEM FEEDING DAYS	HS FEEDING DAYS	MEAL COST TOTAL (P27/ELEM BENS)	MEAL COST TOTAL (P47/HS BENS)	OPERATIONAL EXPENSES (P3/ELEM BENS)	OPERATIONAL EXPENSES (P3/HS BENS)	AMOUNT TO DOWNLOAD PER SCHOOL
1	BULANAO CS	136086	612		74		P1,222,776.00	P0.00	P135,864.00	P0.00	P1,358,640.00
2	CAMP CONRADO ES	136099	16		75		P32,400.00	P0.00	P3,600.00	P0.00	P36,000.00
3	IPIL IS	502483	53		75		P107,325.00	P0.00	P11,925.00	P0.00	P119,250.00
4	MALEDDA IS	501890	54		75		P109,350.00	P0.00	P12,150.00	P0.00	P121,500.00
5	MANSANITA ES	220514	9		76		P18,468.00	P0.00	P2,052.00	P0.00	P20,520.00
6	MATUGNANG ES	136106	12		76		P24,624.00	P0.00	P2,736.00	P0.00	P27,360.00
7	NAMBARAN ES	136107	139		75		P281,475.00	P0.00	P31,275.00	P0.00	P312,750.00
8	TANNUBONG ES	136112	46		75		P93,150.00	P0.00	P10,350.00	P0.00	P103,500.00
9	BULO EAST CS	136091	105		75		P212,625.00	P0.00	P23,625.00	P0.00	P236,250.00
10	BULO WEST ES +(MAGASUSO ES 18)	136092	37		75		P74,925.00	P0.00	P8,325.00	P0.00	P83,250.00
11	BUROBOR PS	220524	49		75		P99,225.00	P0.00	P11,025.00	P0.00	P110,250.00
12	CATAW ES	220523	8		76		P16,416.00	P0.00	P1,824.00	P0.00	P18,240.00
13	DANANAO ES	220522	46		75		P93,150.00	P0.00	P10,350.00	P0.00	P103,500.00
14	LACNOG IS	501971	71		75		P143,775.00	P0.00	P15,975.00	P0.00	P159,750.00
15	MADOPOP ES	136101	20		75		P40,500.00	P0.00	P4,500.00	P0.00	P45,000.00
16	NEW BALBALAN ES +(SAN PABLO WANGDAU ES 8)	136109	34		75		P68,850.00	P0.00	P7,650.00	P0.00	P76,500.00
17	SAN PABLO IS	502124	35	7	75	44	P70,875.00	P14,476.00	P7,875.00	P924.00	P94,150.00
18	AGBANNAWAG CS	136085	231		74		P461,538.00	P0.00	P51,282.00	P0.00	P512,820.00
19	AGBANNAWAG NHS	305195		34		44	P0.00	P70,312.00	P0.00	P4,488.00	P74,800.00
20	HILLTOP ES	136098	27		75		P54,675.00	P0.00	P6,075.00	P0.00	P60,750.00
21	MALALAO ES	136103	21		75		P42,525.00	P0.00	P4,725.00	P0.00	P47,250.00
22	NEW BANGAD ES	136110	6		75		P12,150.00	P0.00	P1,350.00	P0.00	P13,668.00
23	SOTTO ES	136111	25		75		P50,625.00	P0.00	P5,625.00	P0.00	P56,250.00
24	APPAS IS	502380	91		75		P184,275.00	P0.00	P20,475.00	P0.00	P204,750.00
25	BAASAO ISLA ES	220515	29		75		P58,725.00	P0.00	P6,525.00	P0.00	P65,250.00
26	CASIGAYAN ES	136004	90		75		P182,250.00	P0.00	P20,250.00	P0.00	P202,500.00
27	MAGSAYSAY ES	136009	83		75		P168,075.00	P0.00	P18,675.00	P0.00	P186,750.00
28	SAN JUAN ES	136010	50		75		P101,250.00	P0.00	P11,250.00	P0.00	P112,500.00
29	TABUK CITY CS	136012	351		74		P701,298.00	P0.00	P77,922.00	P0.00	P669,195.00
30	BALONG CS	136001	95		75		P192,375.00	P0.00	P21,375.00	P0.00	P213,750.00
31	BAYABAT ES	136002	44		75		P89,100.00	P0.00	P9,900.00	P0.00	P99,000.00
32	BURAYUKAN ES	220525	28		75		P56,700.00	P0.00	P6,300.00	P0.00	P63,000.00
33	CABARUAN ES	136003	92		75		P186,300.00	P0.00	P20,700.00	P0.00	P207,000.00
34	DILAG IS	500531	116		75		P234,900.00	P0.00	P26,100.00	P0.00	P261,000.00
35	GRADUAL DISCOVERY ES	220510	22		75		P44,550.00	P0.00	P4,950.00	P0.00	P49,500.00
36	LAYA WEST ES	136008	43		75		P87,075.00	P0.00	P9,675.00	P0.00	P96,750.00

37	LAVA IS	502132	90	75		₱182,250.00	₱0.00	₱20,250.00	₱0.00	₱202,500.00
38	PANTAR ES	220521	38	75		₱76,950.00	₱0.00	₱8,550.00	₱0.00	₱85,500.00
39	SAN JULIAN ES	136011	59	75		₱119,475.00	₱0.00	₱13,275.00	₱0.00	₱132,750.00
40	BUANAO EAST ES	136087	116	75		₱234,900.00	₱0.00	₱26,100.00	₱0.00	₱261,000.00
41	GREENHILLS ES	220531	42	75		₱85,050.00	₱0.00	₱9,450.00	₱0.00	₱94,500.00
42	BUANAO WEST ES	136090	52	75		₱105,300.00	₱0.00	₱11,700.00	₱0.00	₱117,000.00
43	CALLAGDAO ES	136088	43	75		₱87,075.00	₱0.00	₱9,675.00	₱0.00	₱96,750.00
44	NAMNAMA ES	136108	46	75		₱93,150.00	₱0.00	₱10,350.00	₱0.00	₱103,500.00
45	SOUTHERN TABUK IS	502178	182	74		₱363,636.00	₱0.00	₱40,404.00	₱0.00	₱404,040.00
46	BANNENG ES	136094	30	75		₱60,750.00	₱0.00	₱6,750.00	₱0.00	₱67,500.00
47	CALACCAD ES	136093	21	75		₱42,525.00	₱0.00	₱4,725.00	₱0.00	₱47,250.00
48	CUDAL CS	136096	92	75		₱186,300.00	₱0.00	₱20,700.00	₱0.00	₱207,000.00
49	CUDAL NHS	305203		23	44	₱0.00	₱47,564.00	₱0.00	₱3,036.00	₱50,600.00
50	DALNACAN ES	136097	10	76		₱20,520.00	₱0.00	₱2,280.00	₱0.00	₱22,800.00
51	MAGABBANGON ES	136102	9	76		₱18,468.00	₱0.00	₱2,052.00	₱0.00	₱20,520.00
52	MALLONG ES	136105	19	75		₱38,475.00	₱0.00	₱4,275.00	₱0.00	₱42,750.00
53	ADDANG PS	136153	12	76		₱24,624.00	₱0.00	₱2,736.00	₱0.00	₱27,360.00
54	AMLAO ES	136154	15	75		₱30,375.00	₱0.00	₱3,375.00	₱0.00	₱33,750.00
55	BALAWAG CS	136158	47	75		₱95,175.00	₱0.00	₱10,575.00	₱0.00	₱105,750.00
56	BINONGSAY ES	136161	34	75		₱68,850.00	₱0.00	₱7,650.00	₱0.00	₱76,500.00
57	AMLAO IS	502157	21	75	44	₱42,525.00	₱12,408.00	₱4,725.00	₱792.00	₱60,450.00
58	MALIN AWA ES	136174	71	75		₱143,775.00	₱0.00	₱15,975.00	₱0.00	₱159,750.00
59	PAIGATTO ES	136178	14	75		₱28,350.00	₱0.00	₱3,150.00	₱0.00	₱31,500.00
60	SUYANG ES	136180	16	75		₱32,400.00	₱0.00	₱3,600.00	₱0.00	₱36,000.00
61	CABARITAN ES	136163	47	75		₱95,175.00	₱0.00	₱10,575.00	₱0.00	₱105,750.00
62	CALANAN ES	136164	50	75		₱101,250.00	₱0.00	₱11,250.00	₱0.00	₱112,500.00
63	GOGOB ES	136168	52	75		₱105,300.00	₱0.00	₱11,700.00	₱0.00	₱117,000.00
64	LANNA ES	136170	76	75		₱153,900.00	₱0.00	₱17,100.00	₱0.00	₱171,000.00
65	MADAPDAPIG ES	220520	46	75		₱93,150.00	₱0.00	₱10,350.00	₱0.00	₱103,500.00
66	MASABLANG ES	136175	43	75		₱87,075.00	₱0.00	₱9,675.00	₱0.00	₱96,750.00
67	NEW TANGLAG ES	136177	40	75		₱81,000.00	₱0.00	₱9,000.00	₱0.00	₱90,000.00
68	TANGBAY ES	136182	22	75		₱44,550.00	₱0.00	₱4,950.00	₱0.00	₱49,500.00
69	TOPPAN IS	501889	34	75	44	₱68,850.00	₱12,408.00	₱7,650.00	₱792.00	₱89,700.00
70	TULAO ES	136165	29	75		₱58,725.00	₱0.00	₱6,525.00	₱0.00	₱65,250.00
71	WESTERN TABUK CS	136183	63	75		₱127,575.00	₱0.00	₱14,175.00	₱0.00	₱141,750.00
72	BADO DANGWA CS	136155	91	75		₱184,275.00	₱0.00	₱20,475.00	₱0.00	₱204,750.00
73	BALATOC PS	136157	11	76		₱22,572.00	₱0.00	₱2,508.00	₱0.00	₱25,080.00
74	BANAGAN ES	136159	7	76		₱14,364.00	₱0.00	₱1,566.00	₱0.00	₱15,960.00
75	BANTAY ES	136160	79	75		₱159,975.00	₱0.00	₱17,775.00	₱0.00	₱177,750.00
76	BULLAGIAN ES	136162	22	75		₱44,550.00	₱0.00	₱4,950.00	₱0.00	₱49,500.00
77	CALLAGAN ES	137049	13	75		₱26,325.00	₱0.00	₱2,925.00	₱0.00	₱29,250.00
78	DUPAG ES	136166	12	75		₱24,300.00	₱0.00	₱2,700.00	₱0.00	₱27,000.00
79	GAOGAO ES	136167	20	75		₱40,500.00	₱0.00	₱4,500.00	₱0.00	₱45,000.00
80	GAWIDAN ES	220502	15	75		₱30,375.00	₱0.00	₱3,375.00	₱0.00	₱33,750.00
81	GUILAYON IS	502123	41	6	44	₱83,025.00	₱12,408.00	₱9,225.00	₱792.00	₱105,450.00

82	LUCOG ES	136171	22	75		₱44,550.00	₱0.00		₱49,500.00
83	MAGNAO ES	136173	57	75		₱115,425.00	₱0.00		₱128,250.00
84	NAMBUCAYAN ES	136184	36	75		₱72,900.00	₱0.00		₱81,000.00
85	NANENG ES	136176	26	75		₱52,650.00	₱0.00		₱58,500.00
86	PAO ES	220501	34	75		₱68,850.00	₱0.00		₱76,500.00
87	PINAGAN ES	136179	51	75		₱103,275.00	₱0.00		₱114,750.00

4990

TOTAL BENEFICIARIES

P9,903,654.00

P169,576.00

P1,100,406.00

P10,824.00

P11.074.603.00

PREPARED BY:

REVIEWED BY:

RECOMMENDING APPROVAL:

APPROVED BY:

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