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

DIGITALLY RELEASED
DATE: November 17, 2026
TIME: 10:29 a.m.
BY: Kristine Keith Ambatang
SDO TABUK CITY — RECORDS UNIT —
Reference Number: RU-2026-151

NOVEMBER 16,2026

DIVISION MEMORANDUM
No. 529 s. 2026

FIRST DOWNLOADING OF FUNDS FOR THE SECOND TRANCHE OF THE SCHOOL BASED FEEDING PROGRAM (SBFP) – HOT MEALS MODALITY FOR THE 30-DAY IMPLEMENTATION FOR 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 continued implementation of the School-Based Feeding Program (SBFP) Hot Meals Modality for School Year 2026–2027, the Schools Division Office of Tabuk City shall facilitate the first downloading of funds under the Second Tranche to identified implementing schools to ensure the uninterrupted provision of hot meals to qualified elementary and secondary (high school) beneficiaries for a period of **thirty (30) feeding days**.

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

5. For queries and concerns, please contact Russelle S. Ngao-i, SBFP-Focal through email (russelle.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.

[redacted]

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

SGOD/SHN

DOWNLOADING OF SCHOOL BASED FEEDING PROGRAM FOR HOTMEAL IMPLEMENTATION S.Y 2026-2027 FOR 30 FEEDING DAYS

NO.	SCHOOL NAME	ELEM BENS	HS BENS	FEEDING DAYS		MEAL COST TOTAL (₱27/ELEM BENS)	MEAL COST TOTAL (₱47/HS BENS)	OPERATIONAL EXPENSES (₱3/ELEM BENS)	OPERATIONAL EXPENSES (₱3/HS BENS)	TOTAL MEAL COST TOTAL	TOTAL OPERATIONAL EXPENSES	AMOUNT TO DOWNLOAD PER SCHOOL
1	BULANAO CS	612		30		₱495,720.00	₱0.00	₱55,080.00	₱0.00	495,720.00	55,080.00	₱550,800.00
2	IPIL IS	53		30		₱42,930.00	₱0.00	₱4,770.00	₱0.00	42,930.00	4,770.00	₱47,700.00
3	MALEDDA IS	54		30		₱43,740.00	₱0.00	₱4,860.00	₱0.00	43,740.00	4,860.00	₱48,600.00
4	TANNUBONG ES	46		30		₱37,260.00	₱0.00	₱4,140.00	₱0.00	37,260.00	4,140.00	₱41,400.00
5	MANSANITA ES	9		30		₱7,290.00	₱0.00	₱810.00	₱0.00	7,290.00	810.00	₱8,100.00
6	MATUCNANG ES	12		30		₱9,720.00	₱0.00	₱1,080.00	₱0.00	9,720.00	1,080.00	₱10,800.00
7	NAMBARAN ES	139		30		₱112,590.00	₱0.00	₱12,510.00	₱0.00	112,590.00	12,510.00	₱125,100.00
8	CAMP CONRADO ES	16		30		₱12,960.00	₱0.00	₱1,440.00	₱0.00	12,960.00	1,440.00	₱14,400.00
9	LACNOG IS	71		30		₱57,510.00	₱0.00	₱6,390.00	₱0.00	57,510.00	6,390.00	₱63,900.00
10	DANANAO ES	46		30		₱37,260.00	₱0.00	₱4,140.00	₱0.00	37,260.00	4,140.00	₱41,400.00
11	NEW BALBALAN ES +(SAN PABLO WANGDALI ES 8)	34		30		₱27,540.00	₱0.00	₱3,060.00	₱0.00	27,540.00	3,060.00	₱30,600.00
12	CATAW ES	8		30		₱6,480.00	₱0.00	₱720.00	₱0.00	6,480.00	720.00	₱7,200.00
13	MADOPDOP ES	20		30		₱16,200.00	₱0.00	₱1,800.00	₱0.00	16,200.00	1,800.00	₱18,000.00
14	SAN PABLO IS	35	7	30	30	₱28,350.00	₱9,870.00	₱3,150.00	₱630.00	38,220.00	3,780.00	₱42,000.00
15	BULO EAST CS	105		30		₱85,050.00	₱0.00	₱9,450.00	₱0.00	85,050.00	9,450.00	₱94,500.00
16	BULO WEST ES +(MAGASUSO ES 18)	37		30		₱29,970.00	₱0.00	₱3,330.00	₱0.00	29,970.00	3,330.00	₱33,300.00
17	BUROBOR PS	49		30		₱39,690.00	₱0.00	₱4,410.00	₱0.00	39,690.00	4,410.00	₱44,100.00
18	AGBANNAWAG CS	231		30		₱187,110.00	₱0.00	₱20,790.00	₱0.00	187,110.00	20,790.00	₱207,900.00
19	HILLTOP ES	27		30		₱21,870.00	₱0.00	₱2,430.00	₱0.00	21,870.00	2,430.00	₱24,300.00
20	SOTTO ES	25		30		₱20,250.00	₱0.00	₱2,250.00	₱0.00	20,250.00	2,250.00	₱22,500.00
21	NEW BANGAD ES	6		30		₱5,028.00	₱0.00	₱540.00	₱0.00	5,028.00	540.00	₱5,568.00
22	MALALAO ES	21		30		₱17,010.00	₱0.00	₱1,890.00	₱0.00	17,010.00	1,890.00	₱18,900.00
23	APPAS IS	91		30		₱73,710.00	₱0.00	₱8,190.00	₱0.00	73,710.00	8,190.00	₱81,900.00
24	MAGSAYSAY ES	83		30		₱67,230.00	₱0.00	₱7,470.00	₱0.00	67,230.00	7,470.00	₱74,700.00
25	CASIGAYAN ES	90		30		₱72,900.00	₱0.00	₱8,100.00	₱0.00	72,900.00	8,100.00	₱81,000.00
26	TABUK CITY CS	351		30		₱174,285.00	₱0.00	₱31,590.00	₱0.00	174,285.00	31,590.00	₱205,875.00
27	SAN JUAN ES	50		30		₱40,500.00	₱0.00	₱4,500.00	₱0.00	40,500.00	4,500.00	₱45,000.00
28	BASAO ISLA ES	29		30		₱23,490.00	₱0.00	₱2,610.00	₱0.00	23,490.00	2,610.00	₱26,100.00

29	CABARUAN ES	92		30		₱74,520.00	₱0.00	₱8,280.00	₱0.00	74,520.00	8,280.00	₱82,800.00
30	SAN JULIAN ES	59		30		₱47,790.00	₱0.00	₱5,310.00	₱0.00	47,790.00	5,310.00	₱53,100.00
31	BALONG CS	95		30		₱76,950.00	₱0.00	₱8,550.00	₱0.00	76,950.00	8,550.00	₱85,500.00
32	BURAYUKAN ES	28		30		₱22,680.00	₱0.00	₱2,520.00	₱0.00	22,680.00	2,520.00	₱25,200.00
33	DILAG IS	116		30		₱93,960.00	₱0.00	₱10,440.00	₱0.00	93,960.00	10,440.00	₱104,400.00
34	BAYABAT ES	44		30		₱35,640.00	₱0.00	₱3,960.00	₱0.00	35,640.00	3,960.00	₱39,600.00
35	GRADUAL DISCOVERY ES	22		30		₱17,820.00	₱0.00	₱1,980.00	₱0.00	17,820.00	1,980.00	₱19,800.00
36	LAYA IS	90		30		₱72,900.00	₱0.00	₱8,100.00	₱0.00	72,900.00	8,100.00	₱81,000.00
37	LAYA WEST ES	43		30		₱34,830.00	₱0.00	₱3,870.00	₱0.00	34,830.00	3,870.00	₱38,700.00
38	PANTAR ES	38		30		₱30,780.00	₱0.00	₱3,420.00	₱0.00	30,780.00	3,420.00	₱34,200.00
39	BULANAO EAST ES	116		30		₱93,960.00	₱0.00	₱10,440.00	₱0.00	93,960.00	10,440.00	₱104,400.00
40	GREENHILLS ES	42		30		₱34,020.00	₱0.00	₱3,780.00	₱0.00	34,020.00	3,780.00	₱37,800.00
41	BULANAO WEST ES	52		30		₱42,120.00	₱0.00	₱4,680.00	₱0.00	42,120.00	4,680.00	₱46,800.00
42	NAMNAMA ES	46		30		₱37,260.00	₱0.00	₱4,140.00	₱0.00	37,260.00	4,140.00	₱41,400.00
43	CALLAGDAO ES	43		30		₱34,830.00	₱0.00	₱3,870.00	₱0.00	34,830.00	3,870.00	₱38,700.00
44	SOUTHERN TABUK IS	182		30		₱147,420.00	₱0.00	₱16,380.00	₱0.00	147,420.00	16,380.00	₱163,800.00
45	BANNENG ES	30		30		₱24,300.00	₱0.00	₱2,700.00	₱0.00	24,300.00	2,700.00	₱27,000.00
46	CALACCAD ES	21		30		₱17,010.00	₱0.00	₱1,890.00	₱0.00	17,010.00	1,890.00	₱18,900.00
47	MALLONG ES	19		30		₱15,390.00	₱0.00	₱1,710.00	₱0.00	15,390.00	1,710.00	₱17,100.00
48	DALNACAN ES	10		30		₱8,100.00	₱0.00	₱900.00	₱0.00	8,100.00	900.00	₱9,000.00
49	MAGABBANGON ES	9		30		₱7,290.00	₱0.00	₱810.00	₱0.00	7,290.00	810.00	₱8,100.00
50	CUDAL CS	92		30		₱74,520.00	₱0.00	₱8,280.00	₱0.00	74,520.00	8,280.00	₱82,800.00
51	AMLAO ES	15		30		₱12,150.00	₱0.00	₱1,350.00	₱0.00	12,150.00	1,350.00	₱13,500.00
52	BALAWAG CS	47		30		₱38,070.00	₱0.00	₱4,230.00	₱0.00	38,070.00	4,230.00	₱42,300.00
53	ADDANG PS	12		30		₱9,720.00	₱0.00	₱1,080.00	₱0.00	9,720.00	1,080.00	₱10,800.00
54	AMLAO IS	21	6	30	30	₱17,010.00	₱8,460.00	₱1,890.00	₱540.00	25,470.00	2,430.00	₱27,900.00
55	SUYANG ES	16		30		₱12,960.00	₱0.00	₱1,440.00	₱0.00	12,960.00	1,440.00	₱14,400.00
56	MALIN AWA ES	71		30		₱57,510.00	₱0.00	₱6,390.00	₱0.00	57,510.00	6,390.00	₱63,900.00
57	BINONGSAY ES	34		30		₱27,540.00	₱0.00	₱3,060.00	₱0.00	27,540.00	3,060.00	₱30,600.00
58	PALIGATTO ES	14		30		₱11,340.00	₱0.00	₱1,260.00	₱0.00	11,340.00	1,260.00	₱12,600.00
59	CALANAN ES	50		30		₱40,500.00	₱0.00	₱4,500.00	₱0.00	40,500.00	4,500.00	₱45,000.00
60	TULIAO ES	29		30		₱23,490.00	₱0.00	₱2,610.00	₱0.00	23,490.00	2,610.00	₱26,100.00
61	TANGBAY ES	22		30		₱17,820.00	₱0.00	₱1,980.00	₱0.00	17,820.00	1,980.00	₱19,800.00

62	GOBGOB ES	52		30		₱42,120.00	₱0.00	₱4,680.00	₱0.00	42,120.00	4,680.00	₱46,800.00
63	TOPPAN IS	34	6	30	30	₱27,540.00	₱8,460.00	₱3,060.00	₱540.00	36,000.00	3,600.00	₱39,600.00
64	NEW TANGLAG ES	40		30		₱32,400.00	₱0.00	₱3,600.00	₱0.00	32,400.00	3,600.00	₱36,000.00
65	WESTERN TABUK CS	63		30		₱51,030.00	₱0.00	₱5,670.00	₱0.00	51,030.00	5,670.00	₱56,700.00
66	CABARITAN ES	47		30		₱38,070.00	₱0.00	₱4,230.00	₱0.00	38,070.00	4,230.00	₱42,300.00
67	LANNA ES	76		30		₱61,560.00	₱0.00	₱6,840.00	₱0.00	61,560.00	6,840.00	₱68,400.00
68	MASABLANG ES	43		30		₱34,830.00	₱0.00	₱3,870.00	₱0.00	34,830.00	3,870.00	₱38,700.00
69	BANTAY ES	79		30		₱63,990.00	₱0.00	₱7,110.00	₱0.00	63,990.00	7,110.00	₱71,100.00
70	PINAGAN ES	51		30		₱41,310.00	₱0.00	₱4,590.00	₱0.00	41,310.00	4,590.00	₱45,900.00
71	NANENG ES	26		30		₱21,060.00	₱0.00	₱2,340.00	₱0.00	21,060.00	2,340.00	₱23,400.00
72	GAOGAO ES	20		30		₱16,200.00	₱0.00	₱1,800.00	₱0.00	16,200.00	1,800.00	₱18,000.00
73	MAGNAO ES	57		30		₱46,170.00	₱0.00	₱5,130.00	₱0.00	46,170.00	5,130.00	₱51,300.00
74	GUILAYON IS	41	6	30	30	₱33,210.00	₱8,460.00	₱3,690.00	₱540.00	41,670.00	4,230.00	₱45,900.00
75	NAMBUCAYAN ES	36		30		₱29,160.00	₱0.00	₱3,240.00	₱0.00	29,160.00	3,240.00	₱32,400.00
76	PAO ES	34		30		₱27,540.00	₱0.00	₱3,060.00	₱0.00	27,540.00	3,060.00	₱30,600.00
77	BADO DANGWA CS	91		30		₱73,710.00	₱0.00	₱8,190.00	₱0.00	73,710.00	8,190.00	₱81,900.00
78	MADAPDAPPIG ES	46		30		₱37,260.00	₱0.00	₱4,140.00	₱0.00	37,260.00	4,140.00	₱41,400.00
79	LUCOG ES	22		30		₱17,820.00	₱0.00	₱1,980.00	₱0.00	17,820.00	1,980.00	₱19,800.00
80	BALATOC PS	11		30		₱8,910.00	₱0.00	₱990.00	₱0.00	8,910.00	990.00	₱9,900.00
81	GAWIDAN ES	15		30		₱12,150.00	₱0.00	₱1,350.00	₱0.00	12,150.00	1,350.00	₱13,500.00
82	BANAGAN ES	7		30		₱5,670.00	₱0.00	₱630.00	₱0.00	5,670.00	630.00	₱6,300.00
83	BULLAGIAN ES	22		30		₱17,820.00	₱0.00	₱1,980.00	₱0.00	17,820.00	1,980.00	₱19,800.00
84	DUPAG ES	12		30		₱9,720.00	₱0.00	₱1,080.00	₱0.00	9,720.00	1,080.00	₱10,800.00
85	CALLAGAN ES	13		30		₱10,530.00	₱0.00	₱1,170.00	₱0.00	10,530.00	1,170.00	₱11,700.00
86	AGBANNAWAG NHS		34		30	₱0.00	₱47,940.00	₱0.00	₱3,060.00	47,940.00	3,060.00	₱51,000.00
87	CUDAL NHS		23		30	₱0.00	₱32,430.00	₱0.00	₱2,070.00	32,430.00	2,070.00	₱34,500.00
		4908	82									
	TOTAL BENEFICIARIES					**₱3,865,623.00**	**₱35,250.00**	**₱441,720.00**	**₱2,250.00**	**3,981,243.00**	**449,100.00**	
	4990										**₱4,430,343.00**	**₱4,430,343.00**

PREPARED BY:

RUSSELLE S. NGAO-I
NURSE II

SHIRLEY C. SARMIENTO
NURSE II

REVIEWED BY:

SALLY P. [illegible]EKEN
CES-SGOD

NOTED BY:

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