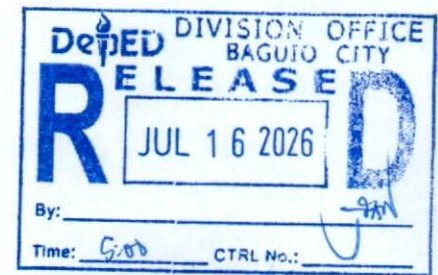




Republic of the Philippines
Department of Education
Cordillera Administrative Region
SCHOOLS DIVISION OF BAGUIO CITY



July 16, 2026

DIVISION MEMORANDUM
NO. **460-2026**

**DOWNLOADING OF FUND FOR THE IMPLEMENTATION OF THE
SCHOOL BASED FEEDING PROGRAM FY 2026**

TO: Chief Education Supervisor- SGOD
All Public Schools District Supervisors
Public Elementary and Secondary School Heads
Others Concerned

1. Relative to Regional Memorandum No. 329 s. 2026 titled "DOWNLOADING OF FUNDS, BREAKDOWN OF ALLOCATION, AND GUIDELINES FOR THE UTILIZATION OF PROGRAM SUPPORT FUNDS (PSF) FOR SCHOOL-BASED FEEDING PROGRAM FY 2026," this Office informs all concerned that the funds for the procurement of hot meals and operational expenses under the School-Based Feeding Program shall be downloaded to the recipient schools.
2. The allocation for the **procurement of hot meals** covers **elementary beneficiaries only** and is computed at **₱22.00 per beneficiary per day for 54 feeding days** and **operational expenses** is computed at **2.50 per beneficiary per day for 89 feeding days**.
3. The operational expenses may be utilized for the following eligible expenditures, pursuant to **enclosure 2 of the RM No. 329, s. 2026**:
 - a. basic eating/cooking utensils
 - b. tray and crates
 - c. packaging materials
 - d. communication-related expenses
 - e. reasonable transportation expenses from drop-off points to schools to homes of learners
 - f. common office supplies needed for the preparation of reports
 - g. payment of labor and wages of kitchen assistants, and other professional services to partners from barangay (i.e. nutrition scholars, health workers, among others)
 - h. payment for the health certificate of food handlers
 - i. expenses related to the operation of central kitchen such as purchase of water, dishwashing soaps, LPG, charcoal, firewood, and kerosene
4. To ensure the proper utilization of the funds, **schools are reminded that the SBFP Operational Expenses shall not be used for the procurement**



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of items that are not directly necessary for the implementation of the approved SBFP activities or eligible expenses or that as classified as capital outlay, furniture, or other non-allowable expenditures under existing policies.

5. School heads, under the guidance of their PSDS, are required to prepare and submit their respective Project Procurement Management Plan (PPMP) and School Operating Budget (SOB) of the fund to be submitted to the Budget Section **on or before July 22, 2026.**
6. Attached to this Memorandum is the Work and Financial Plan (WFP) for the School-Based Feeding Program. School Heads are instructed to print the attached WFP and include it as part of the supporting documents upon submission of the PPMP and SOB to the Budget Section.
7. Enclosed is the **school allocation matrix** for reference.
8. Please be guided accordingly.

SORAYA T. FACULO PhD, CESO V
Schools Division Superintendent

SBFP 2026 HIGH SCHOOL BENEFICIARIES

	SCHOOL	No. of beneficiaries	Operational Expenses Allocation (89 days)
1	Sto. Tomas NHS	10	₱2,225.00
2	San Vicente NHS	10	₱2,225.00
3	Roxas NHS	10	₱2,225.00
4	Rizal NHS	10	₱2,225.00
5	Quezon Hill NHS	10	₱2,225.00
6	Pinsao NHS	10	₱2,225.00
7	Pinget NHS	10	₱2,225.00
8	Pines NHS	20	₱4,450.00
9	Joaquin NHS	10	₱2,225.00
10	Mil-An NHS	10	₱2,225.00
11	Magsaysay NHS	10	₱2,225.00
12	Lindawan NHS	10	₱2,225.00
13	Irisan NHS	15	₱3,337.50
14	Hillside NHS	10	₱2,225.00
15	Happy Hollow NHS	10	₱2,225.00
16	Guisad Valley NHS	10	₱2,225.00
17	Dona Aurora NHS	10	₱2,225.00
18	Fort Del Pilar NHs	10	₱2,225.00
19	Dominican NHS	10	₱2,225.00
20	BCHS	22	₱4,895.00
21	BCN Science	10	₱2,225.00
22	Bakakeng NHS	10	₱2,225.00
	TOTAL	247	₱54,957.50

SBFP 2026 ELEMENTARY SCHOOL BENEFICIARIES

SCHOOLS	TOTAL BENE	OPERATIONAL EXPENSES ALLOCATION (89 days)	HOT MEALS ALLOCATION (54 days)	TOTAL AMOUNT TO BE DOWNLOADED
DISTRICT 1				
Gibraltar Elementary School	127	28,257.50	150,876.00	179,133.50
Jose P. Rizal Elementary School	401	89,222.50	476,388.00	565,610.50
Lindawan Elementary School	88	19,580.00	104,544.00	124,124.00
Baguio Country Club Village Elementary School	53	11,792.50	62,964.00	74,756.50
Manuel Quezon Elementary School	176	39,160.00	209,088.00	248,248.00
DISTRICT 2				
Kias Elementary School	201	44,722.50	238,788.00	283,510.50
Happy Hollow Elementary School	52	11,570.00	61,776.00	73,346.00
Springhill Elementary School	76	16,910.00	90,288.00	107,198.00
Fort Del Pilar Elementary School	237	52,732.50	281,556.00	334,288.50
DISTRICT 3				
Loakan Elementary School	295	65,637.50	350,460.00	416,097.50
Jose Laurel Elementary School	85	18,912.50	100,980.00	119,892.50
Camp 7 Elementary School	152	33,820.00	180,576.00	214,396.00
SPED Center	118	26,255.00	140,184.00	166,439.00
DISTRICT 4				
Dona Aurora Elementary School	300	66,750.00	356,400.00	423,150.00
Dona Nicasia Elementary School	105	23,362.50	124,740.00	148,102.50
Don Mariano Marcos Elementary School	70	15,575.00	83,160.00	98,735.00
Brookspoint Elementary School	54	12,015.00	64,152.00	76,167.00
Apolinario Mabini Elementary School	370	82,325.00	439,560.00	521,885.00
DISTRICT 5				
Santo Tomas Elementary School	89	19,802.50	105,732.00	125,534.50
Dontogan Elementary School	217	48,282.50	257,796.00	306,078.50
Adiwang Elementary School	95	21,137.50	112,860.00	133,997.50
Crystal Cave Integrated School	162	36,045.00	192,456.00	228,501.00
Manuel Roxas Elementary School	265	58,962.50	314,820.00	373,782.50
DISTRICT 6				
Dominican Mirador Elementary School	130	28,925.00	154,440.00	183,365.00
Aguinaldo Elementary School	258	57,405.00	306,504.00	363,909.00
San Luis Elementary School	143	31,817.50	169,884.00	201,701.50
Josefa Carino Elementary School	336	74,760.00	399,168.00	473,928.00
Baguio Central School	1038	230,955.00	1,233,144.00	1,464,099.00
DISTRICT 7				
Elpidio Quirino Elementary School	379	84,327.50	450,252.00	534,579.50
Irisan Elementary School	126	28,035.00	149,688.00	177,723.00
San Carlos Elementary School	213	47,392.50	253,044.00	300,436.50
Quezon Hill Elementary School	378	84,105.00	449,064.00	533,169.00
DISTRICT 8				
Pinsao Elementary School	107	23,807.50	127,116.00	150,923.50
Bonifacio Elementary School	196	43,610.00	232,848.00	276,458.00
Fairview Elementary School	92	20,470.00	109,296.00	129,766.00
Holyghost Elementary School	63	14,017.50	74,844.00	88,861.50
Lucban Integrated School	593	131,942.50	704,484.00	836,426.50
DISTRICT 9				
Alfonso Tabora Elementary School	64	14,240.00	76,032.00	90,272.00
Pinget Elementary School	216	48,060.00	256,608.00	304,668.00
Ramon Magsaysay Elementary School	101	22,472.50	119,988.00	142,460.50
Quirino Hill Elementary School	102	22,695.00	121,176.00	143,871.00
DISTRICT 10				
Bakakeng Elementary School	175	38,937.50	207,900.00	246,837.50
Pacday Quinio Elementary School	212	47,170.00	251,856.00	299,026.00
San Vicente Elementary School	179	39,827.50	212,652.00	252,479.50
Dona Aurora H. Bueno Elementary School	122	27,145.00	144,936.00	172,081.00
TOTAL	9011	2,004,947.50	10,705,068.00	12,710,015.50

FY 2026 PHYSICAL TARGET																	Ft
Q1				Q2				Q3				Q4				Total Physical	UACS Code
Jan.	Feb.	Mar.	Total	Apr.	May	June	Total	July	Aug.	Sept.	Total	Oct.	Nov.	Dec.	Total		
0	0	0	0	0	0	0	0	1	0	0	1	0	0	0	0	1	310400100001000
0	0	0	0	0	0	0	0	1	0	0	1	0	0	0	0	1	
0	0	0	0	0	0	0	0	1	0	0	1	0	0	0	0	1	
0	0	0	0	0	0	0	0	1	0	0	1	0	0	0	0	1	310400100001000
0	0	0	0	0	0	0	0	1	0	0	1	0	0	0	0	1	310400100001000
0	0	0	0	0	0	0	0	1	0	0	1	0	0	0	0	1	310400100001000
0	0	0	0	0	0	0	0	1	0	0	1	0	0	0	0	1	310400100001000
0	0	0	0	0	0	0	0	2	2	2	6	2	2	2	6	12	310400100001000
0	0	0	0	0	0	1	1	1	1	1	3	1	1	0	2	6	310400100001000
0	0	0	0	0	0	1	1	1	1	1	3	1	1	1	3	7	310400100001000
0	0	0	0	0	0	1	1	1	1	1	3	1	1	1	3	7	310400100001000
0	0	0	0	0	0	0	0	1	0	0	1	0	0	0	0	1	310400100001000
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	310400100001000

Recommending Approval


SAMUEL T. EGSAEN PhD, CESO VI
 Assistant Schools Division Superintendent

Date:

Approved by:


SORAYA T. FAULO PhD, CESO V
 Schools Division Superintendent

Date:

Ind Source		With Procurement (Y/N)	Classification (GASS, STO, MFO 1,2,3)	Allotment Class (PS, MOOE, CO)	FY 2025 Obligation			Q1					
Fiscal Year FY 2025/2026	Others				Total	Actual (Jan-Sept)	Estimate (Oct-Dec)	Total Obligation	Jan.	Feb.	Mar.	Total	Apr.
2026													
2026		Y	Operations	MOOE	0.00	0.00	0.00	6,938,470.00	0.00	0.00	0.00	0.00	0.00
2026		N	Operations	MOOE	0.00	0.00	0.00	10,705,068.00	0.00	0.00	0.00	0.00	0.00
2026		Y	Operations	MOOE	0.00	0.00	0.00	1,033,201.00	0.00	0.00	0.00	0.00	0.00
2026		Y	Operations	MOOE	0.00	0.00	0.00	200,494.75	0.00	0.00	0.00	0.00	0.00
2026		N	Operations	MOOE	0.00	0.00	0.00	369,600.00	0.00	0.00	0.00	0.00	0.00
2026		N	Operations	MOOE	0.00	0.00	0.00	145,200.00	0.00	0.00	0.00	0.00	0.00
2026		N	Operations	MOOE	0.00	0.00	0.00	2,059,905.00	0.00	0.00	0.00	0.00	0.00
2026		N	Operations	MOOE	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00
2026		N	Operations	MOOE	0.00	0.00	0.00	411,981.00	0.00	0.00	0.00	0.00	0.00
2026		N	Operations		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
								21,866,919.75	0.00	0.00	0.00	0.00	0.00

FY 2026 OBLIGATION PROGRAM											For Downloading (Y/N)	Total Cash Program	Tax Remittance Advice
Q2			Q3				Q4						
May	June	Total	July	Aug.	Sept.	Total	Oct.	Nov.	Dec.	Total			
						</							

FY 2026 MONTHLY DISBURSEMENT PROGRAM													
Program, Net of TRA	Total Disbursement	Q1				Q2				Q3			
		Jan.	Feb.	Mar.	Total	Apr.	May	June	Total	July	Aug.	Sept.	Total
6,591,546.50	7,929,680.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,929,680.00	0.00	0.00	7,929,680.00
10,169,814.60	10,705,068.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,705,068.00	0.00	0.00	10,705,068.00
981,540.95	1,033,201.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,033,201.00	0.00	0.00	1,033,201.00
190,470.01	200,494.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200,494.75	0.00	0.00	200,494.75
351,120.00	369,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	369,600.00	0.00	0.00	369,600.00
137,940.00	145,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	145,200.00	0.00	0.00	145,200.00
1,956,909.75	2,059,905.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,059,905.00	0.00	0.00	2,059,905.00
2,850.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	0.00	0.00	3,000.00
391,381.95	411,981.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	411,981.00	0.00	0.00	411,981.00
0.00	0.00				0.00				0.00				0.00
20,773,573.76	22,858,129.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,858,129.75	0.00	0.00	22,858,129.75

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