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

DepED DIVISION OFFICE BAGUIO CITY
RELEASED
NOV 12 2026
By:
Time: CTRL No.:

November 11, 2026

DIVISION MEMORANDUM
No. 776 - 2026

DOWNLOADING OF FUNDS FOR THE INTEGRATED SCHOOL NUTRITION MODEL (ISNM)

To: Public School Head Concerned
Project Development Officers
Administrative Officers
All Others Concerned

1. The amount of **Thirty Thousand Pesos (₱30,000.00)** is hereby allocated for the implementation of the Integrated School Nutrition Model (ISNM), with Lucban Elementary School designated as the sole recipient of the ISNM funds.

2. The downloaded funds shall be used exclusively for the establishment of the ISNM lighthouse and the purchase of garden inputs necessary for the improvement and maintenance of the crop museum and nurseries for indigenous vegetables.

3. The utilization and liquidation of the downloaded funds shall strictly comply with existing budgeting, accounting, auditing, and disbursement rules and regulations.

4. The School Head of the concerned school shall ensure the proper utilization of the downloaded funds and the implementation of the activities specified in this Memorandum.

5. Immediate dissemination of and compliance with this Memorandum by the concerned school are hereby directed.

6. For information, guidance, and strict compliance.

SORAYA T. FACULO PhD, CESO V
Schools Division Superintendent

For the Schools Division Superintendent

NIEVES D. EBANIO, PhD.
Administrative Officer V

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Department of Education

Office Code : 16007
Office Name : Schools Governance and Operations Division (Baguio City Division)
Fiscal Year : 2026

FY 2026 PHYSICAL PLAN / FINANCIAL OBLIGATION / MONTHLY DISBURSEMENT PROGRAM

Output Code (OC)	Programs/ Projects	Output	Activity Code (AC) Milestone	Activities	Performance Indicator (Activity, Output & Milestone)
310400100001000 - School Feeding Program					
	School Based Feeding Program (SBFP)				
OC-26-6404-SBFP-001		Administered School Based Feeding Program (SBFP) for the improvement of nutritional status of learners.			Number of SchoolBased Feeding Program administered.
			Milestone 1		Milestone Indicator 1
			Milestone 2		Milestone Indicator 2
			AC-26-6404-SBFP-001	Procurement of Nutritious Food Pack(NFP) for feeding beneficiaries (ELEMENTARY)	Number of procurement made
			AC-26-6404-SBFP-002	Downloading of funds to schools for the procurement of hot meals	Number of downloaded funds
			AC-26-6404-SBFP-003	Procurement of Nutritious Food Pack(NFP) for secondary learners feeding beneficiaries	Number of procurement made
			AC-26-6404-SBFP-004	Hauling of food comodities to the different schools	Number of payment made
			AC-26-6404-SBFP-005	Hiring of 1 Contract of Sservice for Administrative Support	Number of payment made
			AC-26-6404-SBFP-006	Hiring of 2 Contract of Sservice for Technical Assistant I	Number of payment made
			AC-26-6404-SBFP-007	Conduct of Program Implementation Review (PIR)	Number of activities conducted
			AC-26-6404-SBFP-008	Downloading of Operational expenses to schools (elementary)	Number of recipient schools
			AC-26-6404-SBFP-009	Procurement of garden tools and other GPP needs	Number of procurement made
			AC-26-6404-SBFP-010	Downloading of ISNM fund to Lucban Integrated School	Number of downloaded funds
			AC-26-6404-SBFP-011	Procurement of WINS IEC mateials and other WINS related activities to be distributrd to schools	Number of procurement made
			AC-26-6404-SBFP-012	Augmentation of transportation and communication expenses for health personnel overseeing the program	Number of payments made
			AC-26-6404-SBFP-013	Conduct of Nutritional Analysis of NFP food commodities	Number of activities conducted
			AC-26-6404-SBFP-014	Conduct of Progress Monitoring of SBFP, WINS, GPP and other School Health Program	Number of activities conducted
			AC-26-6404-SBFP-015	Procurement of office supplies	Number of procurement done
			AC-26-6404-SBFP-016	Procurement of deworming/hand soap	Number of procurement done
			AC-26-6404-SBFP-017	Reimbursement of communication allowance to focal (SBFP, GPP, WinS)	Number of payment made
TOTAL					

Prepared by:

NIÑO M. TIBANGAY PhD
Chief, Schools Governance and Operations Division

Reviewed by:

OLIVIA O. GOMEZ
Planning Officer

Allotment/Fund Available

BELEN R. TOMIN
Budget Officer III

Recommending Approval

SAMUEL T. EGSAEN JR., EdD CESO VI
Assistant Schools Division Superintendent

Approved by:

SORAYA T. FACULO PhD, CESO V
Schools Division Superintedent

2025 Accomplishments		FY 2026 PHYSICAL TARGET														
		Q1				Q2				Q3				Q4		
Actual (Jan-Sept)	Estimate (Oct-Dec)	Jan.	Feb.	Mar.	Total	Apr.	May	June	Total	July	Aug.	Sept.	Total	Oct.	Nov.	Dec.
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0

		Fund Source						FY 2025 Obligation					
Total	Total Physical	UACS Code	Fiscal Year FY 2025/2026	Others	With Procurement (Y/N)	Classification (GASS, STO, MFO 1,2,3)	Allotment Class (PS, MOOE, CO)	Total	Actual (Jan-Sept)	Estimate (Oct-Dec)	Total Obligation	Q	
												Jan.	Feb.
0	0	310400100001000											
0	0												
0	0												
1	1	310400100001000	2026		Y	Operations	MOOE	0.00	0.00	0.00	11,894,520.00	0.00	0.00
1	1	310400100001000	2026		N	Operations	MOOE	0.00	0.00	0.00	10,461,771.00	0.00	0.00
1	1	310400100001000	2026		Y	Operations	MOOE	0.00	0.00	0.00	510,796.00	0.00	0.00
1	1	310400100001000	2026		Y	Operations	MOOE	0.00	0.00	0.00	309,527.85	0.00	0.00
1	1	310400100001000	2026		N	Operations	MOOE	0.00	0.00	0.00	145,200.00	0.00	0.00
2	2	310400100001000	2026		N	Operations	MOOE	0.00	0.00	0.00	369,600.00	0.00	0.00
1	1	310400100001000	2026		Y	Operations	MOOE	0.00	0.00	0.00	250,000.00	0.00	0.00
1	1	310400100001000	2026		N	Operations	MOOE	0.00	0.00	0.00	2,681,838.00	0.00	0.00
1	1	310400100001000	2026		Y	Operations	MOOE	0.00	0.00	0.00	120,000.00	0.00	0.00
1	1	310400100001000	2026		N	Operations	MOOE	0.00	0.00	0.00	30,000.00	0.00	0.00
1	1	310400100001000	2026		Y	Operations	MOOE	0.00	0.00	0.00	145,000.00	0.00	0.00
1	1	310400100001000	2026		N	Operations	MOOE	0.00	0.00	0.00	84,000.00	0.00	0.00
1	1	310400100001000	2026		Y	Operations	MOOE	0.00	0.00	0.00	100,000.00	0.00	0.00
1	1	310400100001000	2026		Y/N	Operations	MOOE	0.00	0.00	0.00	70,000.00	0.00	0.00
1	1	310400100001000	2026		Y	Operations	MOOE	0.00	0.00	0.00	15,000.00	0.00	0.00
1	1	310400100001000	2026		Y	Operations	MOOE	0.00	0.00	0.00	216,264.00	0.00	0.00
1	1	310400100001000	2026		N	Operations	MOOE	0.00	0.00	0.00	9,000.00	0.00	0.00
											27,412,516.85	**0.00**	**0.00**

FY 2026 OBLIGATION PROGRAM

Q1		Q2				Q3				Q4		
Mar.	Total	Apr.	May	June	Total	July	Aug.	Sept.	Total	Oct.	Nov.	Dec.
0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	11,894,520.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	10,461,771.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	510,796.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	309,527.85	0.00
0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	145,200.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	369,600.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	250,000.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	2,681,838.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	120,000.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	30,000.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	145,000.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	84,000.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	100,000.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	70,000.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	15,000.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	216,264.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,000.00	0.00
0.00	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**27,412,516.85**	**0.00**

Total	For Downloading (Y/N)	Total Cash Program	Tax Remittance Advice	Program, Net of TRA	Total Disbursement	FY 2026 MONTH						
						Q1				Q2		
						Jan.	Feb.	Mar.	Total	Apr.	May	June
11,894,520.00		11,894,520.00	594,726.00	11,299,794.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
10,461,771.00		10,461,771.00	523,088.55	9,938,682.45		0.00	0.00	0.00	0.00	0.00	0.00	0.00
510,796.00		510,796.00	25,539.80	485,256.20		0.00	0.00	0.00	0.00	0.00	0.00	0.00
309,527.85		309,527.85	15,476.39	294,051.46		0.00	0.00	0.00	0.00	0.00	0.00	0.00
145,200.00		145,200.00	7,260.00	137,940.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
369,600.00		369,600.00	18,480.00	351,120.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
250,000.00		250,000.00	12,500.00	237,500.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,681,838.00		2,681,838.00	134,091.90	2,547,746.10		0.00	0.00	0.00	0.00	0.00	0.00	0.00
120,000.00		120,000.00	6,000.00	114,000.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
30,000.00		30,000.00	1,500.00	28,500.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
145,000.00		145,000.00	7,250.00	137,750.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
84,000.00		84,000.00	4,200.00	79,800.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
100,000.00		100,000.00	5,000.00	95,000.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
70,000.00		70,000.00	3,500.00	66,500.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15,000.00		15,000.00	750.00	14,250.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
216,264.00		216,264.00	10,813.20	205,450.80		0.00	0.00	0.00	0.00	0.00	0.00	0.00
9,000.00		9,000.00	450.00	8,550.00	9,000.00				0.00			
27,412,516.85		**27,412,516.85**	**1,370,625.84**	**26,041,891.01**	**9,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

ILY DISBURSEMENT PROGRAM

Total	Q3				Q4				REMARKS
	July	Aug.	Sept.	Total	Oct.	Nov.	Dec.	Total	
0.00		0.00	0.00	0.00	0.00	0.00	11,894,520.00	11,894,520.00	
0.00		0.00	0.00	0.00	0.00	0.00	10,461,771.00	10,461,771.00	
0.00		0.00	0.00	0.00	0.00	0.00	510,796.00	510,796.00	
0.00		0.00	0.00	0.00	0.00	0.00	309,527.85	309,527.85	
0.00		0.00	0.00	0.00	0.00	0.00	145,200.00	145,200.00	
0.00		0.00	0.00	0.00	0.00	0.00	369,600.00	369,600.00	
0.00		0.00	0.00	0.00	0.00	0.00	250,000.00	250,000.00	
0.00		0.00	0.00	0.00	0.00	0.00	2,681,838.00	2,681,838.00	
0.00		0.00	0.00	0.00	0.00	0.00	120,000.00	120,000.00	
0.00		0.00	0.00	0.00	0.00	0.00	30,000.00	30,000.00	
0.00		0.00	0.00	0.00	0.00	0.00	145,000.00	145,000.00	
0.00		0.00	0.00	0.00	0.00	0.00	84,000.00	84,000.00	
0.00		0.00	0.00	0.00	0.00	0.00	100,000.00	100,000.00	
0.00		0.00	0.00	0.00	0.00	0.00	70,000.00	70,000.00	
0.00		0.00	0.00	0.00	0.00	0.00	15,000.00	15,000.00	
0.00		0.00	0.00	0.00	0.00	0.00	216,264.00	216,264.00	
0.00				0.00			9,000.00	9,000.00	
0.00	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**27,412,516.85**	**27,412,516.85**	

Q1								Q2				
January		February		March		Total		April		May		
Qty.	Amount	Qty.	Amount	Qty.	Amount	Qty.	Amount	Qty.	Amount	Qty.	Amount	Qty.
0		0		0		0		0		0		0
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0

	0.00		**0.00**		**0.00**		**0.00**		**0.00**		**0.00**	

FY 2026 PHYSICAL AND FINANCIAL ACCOMPLISHMENT												
			Q3									
June	Total		July		August		September		Total		October	
Amount	Qty.	Amount	Qty.	Amount	Qty.	Amount	Qty.	Amount	Qty.	Amount	Qty.	Amount
	0		0		0		0		0		0	
0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

0.00		**0.00**		**0.00**		**0.00**		**0.00**		**0.00**		**0.00**

Q4						Grand Total		REMARKS
November		December		Total				
Qty.	Amount	Qty.	Amount	Qty.	Amount	Qty.	Amount	
0		0		0		0		
0	0.00	0	0.00	0	0.00	0	0.00