



Republic of the Philippines
Department of Education
Region XII
Schools Division Office of Tacurong City

July 8, 2026


DIVISION MEMORANDUM

SGOD No. 100, s. 2026

DIVISION DOWNLOADING OF FUNDS FOR SY 2026-2027 FOR SCHOOL-BASED FEEDING PROGRAM IMPLEMENTATION

TO: Assistant Schools Division Superintendent
Chiefs, CID and SGOD
Division Budget Officer
Division Accountant
Elementary School Heads
School-Based Non-Teaching Personnel

1. The Department of Education (DepEd), through the Office of the Undersecretary for Governance and Operations, issued **Memorandum OM- OUGOPS-2026-08-00009: INSTRUCTIONS NO. 1 FOR THE IMPLEMENTATION OF THE SCHOOL-BASED FEEDING PROGRAM (SBFP) FY 2026**. The First Instructions provide clear guidance to Regional Offices (ROs) and Schools Division Offices (SDOs) on the operational and reporting requirements of the School-Based Feeding Program (SBFP) FY 2026 using funds for FYs 2025 and 2026.
2. In line with this, the Elementary School Heads through the School-Based Feeding Coordinators, are advised to submit the proposals and budget plans(AIP,APP, WFP and SMCP) for the downloading of SBFP Fund- Operational Expenses for NFP and Additional Viand(Hot Meals) for 88 feeding days on or before July 27, 2026.
3. Please see enclosure 1 for the budget allocation per school.
4. Wide dissemination and compliance to this Memorandum are desired.


CARLOS G. SUSARNO PHD., CESO VI
Assistant Schools Division Superintendent
Officer-in-Charge
Office of the Schools Division Superintendent

CJQM/SGOD-SHS/DM/ DIVISION DOWNLOADING OF FUNDS FOR SY 2026-2027 FOR SCHOOL-BASED FEEDING PROGRAM IMPLEMENTATION/July 8, 2026



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Enclosure No. 1 to Division Memorandum SGOD no. 160, s. 2026

Annex 1

Operational Expenses

School	No. of Ben for NFP	NFP OE 88 days	Net of Tax
NICES	591	156,024.00	148,222.80
JHLES	156	41,184.00	39,124.80
VPDES	158	41,712.00	39,626.40
ASIS	207	54,648.00	51,915.60
DMGCES	214	56,496.00	53,671.20
MZBES	150	39,600.00	37,620.00
MAMMES	189	49,896.00	47,401.20
BES	142	37,488.00	35,613.60
NLES	102	26,928.00	25,581.60
KES	132	34,848.00	33,105.60
SAES	64	16,896.00	16,051.20
AFCES	409	107,976.00	102,577.20
PAES	105	27,720.00	26,334.00
TES	76	20,064.00	19,060.80
CPVES	62	16,368.00	15,549.60
SEES	178	46,992.00	44,642.40
SRES	86	22,704.00	21,568.80
JACS	199	52,536.00	49,909.20
EPBMES - MAIN	84	22,176.00	21,067.20
EPBMES - BEAM	50	13,200.00	12,540.00
LMES	64	16,896.00	16,051.20
LPES	52	13,728.00	13,041.60
RMES - MAIN	71	18,744.00	17,806.80
RMES - BEAM	47	12,408.00	11,787.60
UKES	156	41,184.00	39,124.80
TPES	660	174,240.00	165,528.00
	4404	1,162,656.00	1,104,523.20



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Annex 2

Funds for Additional Viand (Hot Meals)

School	No. of Bens	Additional Viand for 88 feeding Days	Net of Tax
NICES		-	-
JHLES		-	-
VPDES		-	-
ASIS		-	-
DMGCES	214	154,080.00	146,376.00
MZBES	150	108,000.00	102,600.00
MAMMES	189	136,080.00	129,276.00
BES	142	102,240.00	97,128.00
NLES	102	73,440.00	69,768.00
KES		-	-
SAES	64	46,080.00	43,776.00
AFCES	409	294,480.00	279,756.00
PAES	105	75,600.00	71,820.00
TES	76	54,720.00	51,984.00
CPVES	62	44,640.00	42,408.00
SEES	178	128,160.00	121,752.00
SRES	86	61,920.00	58,824.00
JACS	199	143,280.00	136,116.00
EPBMES - MAIN	103	74,160.00	70,452.00
EPBMES - BEAM	56	40,320.00	38,304.00
LMES	64	46,080.00	43,776.00
LPES	56	40,320.00	38,304.00
RMES - MAIN	71	51,120.00	48,564.00
RMES - BEAM	52	37,440.00	35,568.00
UKES	156	112,320.00	106,704.00
TPES	660	475,200.00	451,440.00
	3194	2,299,680.00	2,184,696.00