



Republic of the Philippines
Department of Education
REGION V

SCHOOLS DIVISION OF SORSOGON CITY

DIVISION MEMORANDUM

July 1, 2026

No. 214 s. 2026

**Download of Funds for the Hot Meals Component of the
School-Based Feeding Program (SBFP)**

To: **Chief, SGOD**
Chief, CID
Elementary and Secondary PSDS
Concerned School Heads Elementary
Concerned School Feeding Coordinators

Pursuant to the implementation of the School-Based Feeding Program (SBFP) for School Year 2026–2027, this Office announces the download of funds to eligible schools for the implementation of the **Hot Meals** component of the program.

The downloaded funds shall be used exclusively for the procurement of food items, ingredients, cooking supplies, and other allowable expenses directly related to the preparation and serving of nutritious hot meals to identified beneficiaries, in accordance with existing Department of Education guidelines and applicable government accounting, budgeting, procurement, and auditing rules and regulations.

For the current implementation cycle, each identified beneficiary shall receive **one (1) nutritious hot meal per feeding day for a total of ninety-four (94) feeding days**, with a **meal allocation of Twenty-Two Pesos (P22.00) per learner per feeding day**. The total amount downloaded to each school has been computed based on the number of approved beneficiaries multiplied by the prescribed feeding days and the approved meal cost.

Accordingly, all concerned School Heads are directed to:

1. Utilize the downloaded funds solely for the implementation of the Hot Meals component of the School-Based Feeding Program.
2. Ensure that nutritious, safe, and quality hot meals are prepared and served to identified beneficiaries for **94 feeding days**, following the approved cycle menu and nutrition standards.
3. Strictly observe the approved meal cost of **P22.00 per learner per feeding day** and ensure that all expenditures are reasonable, necessary, and supported by complete documentation.
4. Observe transparency, accountability, and economy in the utilization of government funds.



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5. Comply with all applicable procurement, accounting, budgeting, and auditing laws, rules, and regulations.
6. Maintain complete and accurate records, including procurement documents, inspection and acceptance reports, attendance sheets, feeding logs, disbursement vouchers, official receipts, and other supporting documents.
7. Submit the required liquidation, financial, and accomplishment reports to the Schools Division Office within the prescribed timelines.
8. Coordinate with the School-Based Feeding Program Coordinator regarding the implementation, monitoring, and reporting requirements of the program.

The allocation of funds for each school, including the number of beneficiaries and the corresponding amount to be downloaded, is reflected in the attached File.

For information, guidance and compliance.

WILLIAM E. GANDO, CESO VI
Schools Division Superintendent



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**Funds to be Download for the Hot Meals Component of the
School-Based Feeding Program (SBFP) for SY 2026-2027**

Number of feeding days: 94

Amount of meal per learner: 22.00

School Name	Number of Hot Meals Beneficiaries	Amount Per School	
Bacon East District			
1. Balogo ES	46		95,128.00
2. Bon-ot ES	54		111,672.00
3. Sta. Lucia ES	20		41,360.00
Bacon West District			
4. Cabarbuhan ES	26		53,768.00
5. Del Rosario ES	46		95,128.00
6. San isidro ES	113		233,684.00
7. San Juan ES	50		103,400.00
8. San Pascual ES	46		95,128.00
9. San Ramon ES	49		101,332.00
10. Sto. Nino IS	168		347,424.00
Sorsogon East District			
11. Abuyog ES	207		428,076.00
12. A.J. Labrador ES	167		345,356.00
13. Balogo ES	281		581,108.00
14. Bibincahan ES	318		657,624.00
15. Buhatan IS	91		188,188.00
16. Cabid-an ES	118		244,024.00
17. Quirino ES	17		35,156.00
18. Marinas II ES	34		70,312.00
19. M.J. Larosa ES	175		361,900.00
20. Our Lady's Vill. ES	92		190,256.00
21. Rosa T. Arellano ES	202		417,736.00
Sorsogon West District			
23. Sorsogon Pilot ES	569		1,176,692.00
24. Basud ES	147		303,996.00
25. Bucalbucalan ES	96		198,528.00
26. Capuy INS	121		250,228.00
27. Gimaloto ES	60		124,080.00
28. Guinlajon ES	183		378,444.00
29. Pamurayan IS	58		119,944.00
30. Pio Jebulan ES	132		272,976.00
31. Rizal IS	126		260,568.00
32. Salvacion ES	59		122,012.00
33. Ticol ES	70		144,760.00
		TOTAL AMOUNT	8,149,988.00