



Republic of the Philippines
Department of Education
 REGION IX – ZAMBOANGA PENINSULA
SCHOOLS DIVISION OF ZAMBOANGA SIBUGAY

DepEd, Division of Zamboanga Sibugay	
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**Office of the Schools Division
 Superintendent**

23 April 2026

DIVISION MEMORANDUM
 No. **239**, s. 2026

**SUBMISSION OF 2025-2026 SBFP OPERATING EXPENSE (2ND
 TRANCHE) LIQUIDATION REPORTS**

To: Assistant Schools Division Superintendent
 Public Schools District Supervisors/Districts-In-Charge
 All Elementary School Heads
 All District & School Administrative Officers II
 All Elementary ADAS II & III
 All School BAC
 All Others Concerned
 This Division

1. Pursuant to the provisions of **Republic Act No. 12009**, otherwise known as the **New Government Procurement Act**, and in line with the **Department of Education's Quality Management System (QMS)**, this Office reiterates the strict compliance with liquidation and accounting processes for all funds downloaded to schools.
2. In particular, **the 2nd Tranche of the 2025–2026 SBFP Operating Expense** downloaded this year must be liquidated and submitted to the Division Office **immediately**, as the delivery of food packs has been completed and the SBFP Program for the S.Y. 2025-2026 has officially concluded
3. It is emphasized that all required documents should have been prepared and finalized, awaiting only the downloading of funds for the issuance and disbursement of checks.
4. It is further emphasized that **new SBFP funds are forthcoming**, and timely liquidation of the 2nd Tranche of the 2025–2026 SBFP Operating Expense is necessary to facilitate the release and utilization of the incoming allocation.



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5. Immediate compliance is required to ensure accountability, transparency, and efficiency in fund management, as well as to avoid delays in the implementation of subsequent feeding program activities.

VIRGILIO P. BATAN JR., CESO V
Schools Division Superintendent

For the Schools Division Superintendent:

ROSMINDO L. ANCHETA JR.
Education Program Supervisor - SGOD
In-Charge of Office

Encls: None

References: R.A. 12009

To be indicated in the Perpetual Index
under the following subjects:

POLICY MOOE LIQUIDATION
SBFP GUIDELINES OFFICIALS

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