



Republic of the Philippines  
**Department of Education**  
REGION X – NORTHERN MINDANAO  
**SCHOOLS DIVISION OF MISAMIS ORIENTAL**

Office of the Schools Division  
Superintendent

28 SEPTEMBER 2022

DIVISION MEMORANDUM  
No. **560** s. 2022

**AUTHORIZING THE REVISION OF SCHOOL ANNUAL PROCUREMENT PLAN  
(APP) THROUGH AMENDATORY OR SUPPLEMENTAL APP  
FOR THE 4<sup>TH</sup> QUARTER OF FY 2022 AND  
SUPPLEMENTARY GUIDELINES**

To: **All Public Schools District Supervisors**  
**All Public School Heads/Principals/School-in-Charge**  
**All Public School BAC Chairpersons and Members**  
**All Field Finance Personnel**  
All Others Concerned

1. Pursuant to Section 7.4 of the 2016 Revised Implementing Rules and Regulations of RA 9184 or the Government Procurement Reform Act, which states that, “*Changes in the individual PPMPs and the consolidated APP may be undertaken every six (6) months or as often as maybe required by HOPE*”, **this office hereby informs all concerned the approval to revise their approved School APP FY 2022 through an Amendatory or Supplemental APP**, whichever applies.

2. The Division Memo No. 465, s. 2022 titled “*Implementing Guidelines on Amendatory APP and Supplemental APP*” shall be strictly followed **in consonance** with the following **additional conditions**:

a. **When crafting the Amendatory APP,**

- i. **All items** plotted under the months of November and December 2022 shall be **procured under the month of October 2022 except** for *Utilities and Job Order Salaries which are paid in a monthly basis*.
- ii. Schools **can change any items** under the 4<sup>th</sup> Quarter to **Mandatory Expenses like Insurance, Utilities and GAD Expenses ONLY** (e.g., Meals/Snacks, Polo Shirt, and other expenses indicated in the GAD Training or Activity Design). Please note that the GAD activity shall be



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celebrated together with the World Teachers' Day. Total GAD Expenses shall be at least 5% of the total School MOOE Budget Allocation.

- iii. **Items plotted but NOT purchased** in the previous months **CANNOT** be re-plotted and procured under the 4<sup>th</sup> Quarter.
- b. **Supplementary APP** is **ALLOWED** on condition that the **schools have remaining cash advance from the 1<sup>st</sup> to the 3<sup>rd</sup> Quarters** and or **generated savings** in procurement.
3. For Job-Order salaries, schools are advised to issue post-dated checks dated last working day of the month of November and December in order to fast track and catch-up the deadlines stipulated in **Division Memo No. 525, S. 2022**.
4. As much as possible, all procurement activities for the month of December shall be discouraged and shall be spent with the preparation and submission of Liquidation Reports and other Finance Accountability Reports, reconciliation of accounts, settlement of payables and other finance undertakings relative to the closing of FY 2022 books.
5. **Deadline of submission** of the consolidated copies of approved School APPs shall be **on or before October 7, 2022**.
6. Your utmost cooperation would be appreciated and valued.

  
**JONATHAN S. DELA PEÑA, PhD, CESO V**  
Schools Division Superintendent

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

FINANCE  
POLICY

BUDGET  
SCHOOLS

AMENDMENT  
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FINANCE | mtt | ega | rlc



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