



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

Office of the Schools Division
Superintendent

31 MARCH 2023

DIVISION MEMORANDUM

No. 211 s. 2023

**AUTHORIZING THE REVISION OF SCHOOL ANNUAL PROCUREMENT PLAN (APP)
THROUGH AMENDATORY OR SUPPLEMENTAL APP
FOR CY 2023 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 2023 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. To avoid total revision of the whole Approved APP FY 2023, (i) **only items which are not found in the original approved APP**, (ii) **items with changes in quantity or amount**, and (iii) **items moved to a different quarter** shall be included in the Amendatory APP for 2nd-4th Quarter. *(Example: In the original APP, allocation for electricity is 1,000 per month and current monthly electricity billing shows 1,500, add Electricity with an amount of P1,500 per month in the Amendatory APP.)*

The Accountable Officer shall submit the amendatory and supplemental APPs **with the scanned copy of the original APP for reference** indicating the following remarks in the right-side column of the item: (i) **“deleted”** for items that are no longer needed and changed to other items (ii) **“changed”** for items with changes in quantity or amount, (iii) **“moved”** for items moved to a different quarter.



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To ensure correctness and adherence to the rules in the crafting of amendatory and supplementary APPs, this office directs the **Assigned Cluster Finance Personnel to review and if necessary, return for revision by the School BAC Chairperson and School Head** before submission to the Division Office.

- ii. Schools **shall revise the allocation** per quarter following the percentage below:

Quarter	Percentage (% x Gross Annual Budget) OLD	Percentage (% x Gross Annual Budget) NEW
1 st Quarter	25.00%	25.00%
2 nd Quarter	25.00%	37.50%
3 rd Quarter	25.00%	27.50%
4 th Quarter	25.00%	10.00% ^{1,2}

¹**In the case that the school's actual expenses are less than the 10% allocation in the 4th quarter**, the difference^{4th quarter} (10% less actual expense percentage) shall be applied to the 3rd quarter allocation, i.e., 27.50% **plus** the % difference from the 4th quarter.

Example: School A Annual Budget Allocation for 2023: P380,000

	2 nd Quarter	3 rd Quarter	4 th Quarter
Allocation (should be)	P142,500	P104,500	P38,000
Actual Expense (absolute amount)	P142,500	P104,500	P22,800
Actual Expense (in %)	37.50%	27.50%	6.00%
Revised Allocation	P142,500 (37.50%)	P119,700 (31.50%)	P22,800 (6.00%)

difference^{4th quarter} = 10% less actual expense percentage

difference^{4th quarter} = P38,000 – 22,800

difference^{4th quarter} = P15,200*

*The P15,200 shall be **added to** P104,500 making the 3rd quarter allocation to P119,700.

²**In the case that the school's actual expenses are more than the 10% allocation in the 4th quarter**, the difference^{4th quarter} (10% less actual expense percentage) shall be applied to the 3rd quarter allocation, i.e., 27.50% **less** the % difference from the 4th quarter.



Example: School A Annual Budget Allocation for 2023: P380,000

	2nd Quarter	3rd Quarter	4th Quarter
Allocation (should be)	P142,500	P104,500	P38,000
Actual Expense (absolute amount)	P142,500	P104,500	P53,200
Actual Expense (in %)	37.50%	27.50%	14.00%
Revised Allocation	P142,500 (37.50%)	P89,300 (23.50%)	P53,200 (14.00%)

difference^{4th quarter} = 10% less actual expense percentage

difference^{4th quarter} = P38,000 – 53,200

difference^{4th quarter} = P15,200*

*The P15,200 shall be **deducted from** P104,500 making the 3rd quarter allocation to P89,300.

- iii. The following **priority expenditure items are to be considered**. Procurement of goods shall be plotted every first month of every quarter while other items are according to the applicable month needed.

Expenditure Item	Month to be plotted
Palaro Travel Expenses	April
Diploma Reproduction/Printing	April
Minor repairs with approved POW & BOQ	July
PVC ID with sling for learners	July
Division-initiated programs and projects (5% of the gross annual budget)	October
Gratuity Pay for Job-Orders (not more than P5,000 per JO)	December
Semi-expendable items less than P50,000	1 st month of every quarter

- iv. Schools shall also **prioritize increase of allocation for Mandatory Utility expenses** (mobile phone, internet, water, electricity) **including Fidelity Bond expenses** for Accountable Officers.
- v. Items can be moved to a different quarter **if and only** they are plotted in the original APP.



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- vi. The **increased Communication Allowance** of the School Head shall be put under the 1st Quarter and reflected under the months of February and March.
- b. **Supplementary APP for CY 2023** is **ALLOWED** on the condition that the **schools have remaining balance from the previous cash advance** and/or **generated savings** in procurement in the previous quarter. Supplementary APPs shall require an approval of the SDS except for mandatory utility expenses and fidelity bond expenses.
3. As much as possible, all procurement activities (including GAD 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 2023 books.
4. Schools are not allowed to procure items which are not plotted in the same quarter to avoid advance payment, overstocking and splitting of items.
5. **Deadline of submission** of the consolidated copies of approved School APPs shall be **on or before April 14, 2023**.
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
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