



Republic of the Philippines
Department of Education

NATIONAL CAPITAL REGION

SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Office of the Schools Division
Superintendent

FEBRUARY 03, 2026

MEMORANDUM
No. 054, s. 2026

**CLARIFICATION ON THE PROCESSES OF PREPARATION AND SUBMISSION
OF SCHOOL PLANNING AND PROCUREMENT DOCUMENTS**

To: Assistant Schools Division Superintendent
Chief Education Supervisor, Curriculum Implementation Division
Chief Education Supervisor, Schools Governance and Operations Division
All Public Elementary and Secondary School Heads/OICs
Administrative Officer V
All Others Concerned

1. As part of the Quality Management System of SDO-Muntinlupa, pursuant to DepEd Order No. 009, s. 2021 titled, "Institutionalization of a Quality Management System in the Department of Education," this Office issues this clarification to standardize the preparation and submission processes of school planning, procurement, and financial documents, specifically the **Annual Implementation Plan (AIP), Project Procurement Management Plan (PPMP), Annual Procurement Plan - Common-Use Supplies and Equipment (APP-CSE), School Operating Budget (SOB), and Monthly Program of Cash Expenditures (MPCE)**, in compliance with applicable DepEd Orders, DBM/PS-DBM guidelines, COA rules, PMIS operational guidelines, and the Implementing Rules and Regulations (IRR) of Republic Act No. 12009 or the New Government Procurement Act (NGPA).

2. The Maintenance and Other Operating Expenses (MOOE) allocation is the primary funding source that links school plans, procurement activities, and cash utilization. In the AIP, MOOE supports the implementation of planned programs, projects, and activities necessary for school operations and learner support. In the PPMP, APP, and APP-CSE, MOOE identifies specific procurement requirements such as instructional materials, supplies, utilities, repairs, and other operational needs. The SOB is the annual budget of the school for the implementation of its programs, projects, and activities (PPAs). It reflects the planned financial requirements per expense item, including mandated allocations for GAD (Gender and Development) and PWD (Persons with Disabilities), based on the approved PPAs.

3. The MPCE operationalizes approved plans by translating obligations into monthly cash requirements, ensuring that school operations and procurement activities are supported by available cash. The MPCE shall be prepared based on the approved AIP, PPMP, APP-CSE, and SOB, and shall reflect realistic and time-bound cash needs for MOOE-funded expenditures.



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4. In line with the accomplishment of the MPCE, all schools are expected to:
- Identify monthly cash requirements corresponding to planned activities in the AIP and scheduled procurements in the PPMP and APP-CSE;
 - Ensure consistency between obligations recorded in the SOB and the projected cash disbursements in the MPCE.
 - Submit the MPCE on time to facilitate fund release, avoid cash shortfalls, and support uninterrupted school operations; and
 - Update cash projections as needed, in accordance with PMIS and budget execution guidelines under DepEd Order No. 11, s. 2021.

The MPCE serves as a critical tool for cash management, fiscal discipline, and alignment of expenditures with approved plans, consistent with COA rules and NGPA IRR provisions.

5. Relative to this, the following submission processes must be followed, in accordance with existing policies and guidelines:

- a. **ANNUAL IMPLEMENTATION PLAN (AIP)** - The AIP shall be derived from the approved School Improvement Plan (SIP) and must reflect specific programs, activities, deliverables, and budget allocations for the school year. The AIP must be aligned with national, division, and system-wide strategic frameworks, including the Basic Education Development Plan (BEDP) 2030, to ensure coherence with long-term reform priorities and improved learning outcomes.

Alignment of the AIP to BEDP 2030 is consistent with *DepEd Order No. 24, s. 2022 – Adoption of the Basic Education Development Plan 2030*, and ensures coherence with key reform priorities such as decentralization, digitalization, and quality learning outcomes. Preparation shall also comply with *DepEd Order No. 44, s. 2015 – Guidelines on the Enhanced School Improvement Planning Process* and be properly integrated into the Program Management Information System (PMIS) as prescribed in *DepEd Order No. 11, s. 2021 – Guidelines on the Operationalization of the Program Management Information System*, for monitoring, validation, and audit readiness. Schools shall **submit the signed AIP to the Planning and Research Section** of the School Governance and Operations Division of SDO within the prescribed timeline.

In reference to *Division Memorandum No. 004, s. 2026 - Submission of signed Medium-Term Plan (MTP) 2026-2028 and Annual Implementation Plan (AIP) FY 2026*, the signatory sequence shall be as follows:

- Prepared by: School Head
- Initialed by Focal Person (Planning/SIP Focal)



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-
- Reviewed by: Public Schools District Supervisor (PSDS)
 - Recommending Approval: Chief Education Supervisor – SGOD
 - Initialed by Senior Education Program Specialist (SEPS – P&R)
 - Approved by: Schools Division Superintendent
 - Initialed by: Assistant Schools Division Superintendent
- b. **PROJECT PROCUREMENT MANAGEMENT PLAN (PPMP)** - The PPMP shall be prepared based on the AIP and include all required procurements necessary to implement the planned programs and projects. It must comply with RA 12009 (NGPA) and its 2025 IRR, which require strategic, transparent, competitive, and technology-enabled procurement processes. Cost estimates, technical specifications, and schedules must be documented and coordinated with PMIS outputs (DO 11, s. 2021). The PPMP is **prepared at the school level and signed by the School Head**. It serves as the school's official procurement planning document and is used as the basis for consolidating the Annual Procurement Plan (APP). Please refer to the attached PPMP template.
- c. **ANNUAL PROCUREMENT PLAN (APP)** – The APP is a consolidated procurement program that lists all goods, services, and infrastructure projects that a government entity plans to procure in a given fiscal year.

The APP shall be submitted to the BAC for its final recommendation to the HoPE on the appropriate mode of procurement. For this purpose, the APP shall include the following:

- Name of procurement project
- End-User or Implementing Unit
- General description of the procurement project
- Procurement modes to be adopted and indication if the procurement tasks are to be outsourced
- Criteria for bid evaluation including sustainability and any domestic preference
- Schedule of identified procurement activities
- Source of funds
- Approved Budget for the Contract (ABC)
- Indication whether the project shall be undertaken through EPA
- Procurement strategies or tools to be adopted, if any
- Other relevant descriptions of the procurement project, if applicable



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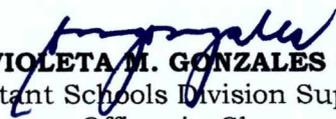
Please refer to the attached Advisory from the Government Procurement Policy Board Technical Support Office (GPPB-TSO) on the **APP Form Template with prescribed signatories and submission guidelines**.

- d. **ANNUAL PROCUREMENT PLAN – COMMON-USE SUPPLIES AND EQUIPMENT (APP-CSE)**. The APP-CSE shall include only items listed in the official PS-DBM Common-Use Supplies and Equipment Catalog, prepared in compliance with applicable DBM/PS-DBM circulars. Schools shall submit the completed APP-CSE to the Procurement Service – Department of Budget and Management (PS-DBM) on or before the end of August of the year prior (e.g., on or before August 31, 2025 for FY 2026) as required by NGPA IRR provisions, depending on the announcement of the PS-DBM. Where mandated, **submission shall also be made electronically via PhilGEPS** or other authorized platforms (DO 11, s. 2021; NGPA IRR).
- e. **SCHOOL OPERATING BUDGET (SOB)**. The School Operating Budget (SOB) is prepared by the school to plan the annual financial requirements for its programs, projects, and activities (PPAs), including allocations for GAD and PWD. It is based on the approved PPMP and must be **submitted to the Budget Section** of the Schools Division Office within the prescribed schedules. The SOB serves as a guide for fund utilization throughout the school year. The signatory sequence for the SOB shall be as follows:
- Prepared by: Administrative Officer (AO) / In-Charge
 - Approved by: School Head
 - Checked and validated by: Public Schools District Supervisor (PSDS)
 - Certified as to Availability of Allotment: Admin Officer V-Budget
 - Noted: Schools Division Superintendent
6. All documents must be complete, accurate, internally consistent, and duly signed by the School Head prior to submission.
7. Schools must ensure proper linkage of AIP, PPMP, APP, APP-CSE, and SOB to support audit readiness, PMIS consistency, and compliance with NGPA IRR and DepEd policies, including alignment to BEDP 2030 and other development strategies outlined in DepEd Order No. 24, s. 2022.
8. Non-compliance with prescribed timelines or issuances may result in delays in review, approval, or funding release.



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9. For strict compliance and guidance of all concerned.


VIOLETA M. GONZALES CESO VI
Assistant Schools Division Superintendent
Officer-in-Charge
Office of the Schools Division Superintendent

Encl: As stated
Reference: As stated
To be indicated in the Perpetual Index
Under the following subjects:

PLAN	PROCESS	SCHOOL
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PRA/ CLARIFICATION ON THE PROCESSES OF SUBMISSION OF SCHOOL PLANNING AND PROCUREMENT DOCUMENTS
054 /JANUARY 30, 2026

NUM-2026-054



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[Agency Letterhead with Logo]

PROJECT PROCUREMENT MANAGEMENT PLAN (PPMP) NO. _____

INDICATIVE FINAL

Fiscal Year : _____
 End-User or Implementing Unit: _____

General Description and Objective of the Project to be Procured	Type of the Project to be Procured (whether Goods, Infrastructure and Consulting Services)	Quantity and Size of the Project to be Procured	Recommended Mode of Procurement	Pre-Procurement Conference, if applicable (Yes/No)	PROJECTED TIMELINE (MM/YYYY)			FUNDING DETAILS		ATTACHED SUPPORTING DOCUMENTS	REMARKS
					Start of Procurement Activity	End of Procurement Activity	Expected Delivery/Implementation Period	Source of Funds	Estimated Budget / Authorized Budgetary Allocation (Php)		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12
TOTAL BUDGET:											

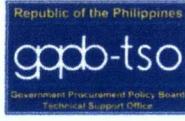
Prepared by: _____ Submitted by: _____

Signature over Printed Name
 Position/Designation
 End-User or Implementing Unit

Date : _____

Signature over Printed Name
 Position/Designation
 Head of the End-User or Implementing Unit

Date : _____



GPPB-TSO ADVISORY NO. 002

Series 2026
13 January 2026

SUBMISSION OF ANNUAL PROCUREMENT PLAN AND PROCUREMENT MONITORING REPORT

- 1.0 Section 7.7.5 of the Implementing Rules and Regulations (IRR) of Republic Act No. 12009 (RA No. 12009), or the "New Government Procurement Act" (NGPA), mandates the End-User or Implementing Unit to finalize their respective Project Procurement Management Plans (PPMPs) to reflect the authorized budgetary allocation for their respective programs, activities, and projects (PAPs) as soon as the General Appropriations Act (GAA), corporate operating budget, or appropriation ordinance becomes final.
 - 1.1. The finalized PPMPs shall be submitted to the Bids and Awards Committee (BAC) Secretariat for consolidation into the final APP.
 - 1.2. The approved final APP shall be:
 - 1.2.1. Posted on the website of the Procuring Entity (PE); and
 - 1.2.2. Submitted to the Government Procurement Policy Board (GPPB) on or before the end of January of the budget year.
- 2.0 The GPPB, through Resolution No. 03-2025¹, approved the Standard Forms for Procurement, including the new APP Form, in accordance with RA No. 12009 and its IRR. It was approved on 14 May 2025 and published in the Official Gazette on 23 July 2025.

Under the said Resolution, the Standard Forms shall be used for procurement projects under RA No. 12009 ninety (90) days from their publication, or starting 21 September 2025.

¹ GPPB Resolution No. 03-2025

<https://www.gppb.gov.ph/wp-content/uploads/2025/07/GPPB-Resolution-No.-03-2025.pdf>

ANNUAL PROCUREMENT PLAN SUBMISSION

- 3.0 All PEs shall submit to the GPPB, through its Technical Support Office (TSO) their APPs as authorized under the 2026 GAA, corporate operating budget, or appropriation ordinance, including updated APP for CY 2025, using the new APP Form².

The submission of the APPs shall be through Microsoft Forms at <https://forms.office.com/r/YFt05MRz55> which shall serve as the official portal for the submission of the APP, in accordance with the following schedule:

APP Type	Schedule of Submission
Updated APP for the 2nd Semester of CY 2025 (all procurement projects, including revisions/ amendments and/or additional items from <u>January to December 2025</u>)	On or before end of January 2026
Approved Final APP for CY 2026 (based on enacted GAA, approved operating budget, or appropriation ordinance)	On or before end of January 2026
Updated APP for the 1st Semester of CY 2026 (All procurement projects, including revisions/ amendments and/or additional items from <u>January to June 2026</u>)	On or before end of July 2026
Updated APP for the 2nd Semester of CY 2026 (All procurement projects, including revisions/ amendments and/or additional items from <u>January to December 2026</u>)	On or before end of January 2027

² https://www.gppb.gov.ph/wp-content/uploads/2025/10/NGPA_Indicative-Final-Updated-APP.pdf

- 3.1. For purposes of determining compliance, the APP shall be:
 - 3.1.1. Duly approved by the Head of the Procuring Entity (HoPE);
 - 3.1.2. Prepared using the new APP Form prescribed by the Board under GPPB Resolution No. 03-2025;
 - 3.1.3. Accompanied by a Certificate of Posting issued by the Head of the BAC Secretariat;
 - 3.1.4. Submitted in Excel File (.xls) and .pdf file format; and
 - 3.1.5. Submitted on or before the deadline.

PROCUREMENT MONITORING REPORT

- 4.0 For the second semester of CY 2025 and for subsequent semesters and pending the issuance of the new Procurement Monitoring Report (PMR) form, all PEs shall continue using the existing PMR form,³ consistent with Circular No. 01-2025.⁴
 - 4.1. The PMR shall be approved and submitted by the HoPE to the GPPB on a semestral basis pursuant to Section 42.1 (k) of the IRR of RA No. 12009.
 - 4.2. The PMR shall be submitted through Microsoft Forms at <https://forms.office.com/r/vZ0VEYz53W>, in accordance with the following schedule:

PMR Type	Schedule of Submission
Approved PMR for <u>CY 2026</u> 1 st Semester	On or before end of July 2026
Approved PMR for <u>CY 2026</u> 2 nd Semester	On or before end of January 2027

- 4.3. For purposes of determining compliance, the PMR shall be:
 - 4.3.1. Duly approved by the HoPE;
 - 4.3.2. Prepared using the existing PMR Form prescribed by the Board under the 2016 revised IRR of RA No. 9184;

³ May be downloaded from the GPPB website at <https://www.gppb.gov.ph/ra-9184-standard-forms/>

⁴ Dated 18 September 2025, entitled "Policy Guidance on Section 113 (Transitory Provision) in Relation to Section 115 (Repealing Clause) of Republic Act No. 12009 and its Implementing Rules and Regulations

4.3.3. Accompanied by a Certificate of Posting issued by the Head of the BAC Secretariat;

4.3.4. Submitted in Excel File (.xls) and .pdf file format; and

4.3.5. Submitted on or before the deadline.

SUBMISSION PROTOCOLS AND HANDLING OF QUERIES

5.0 For submission and security purposes, PEs shall submit only the shareable link to their APP and PMR file folder, including the Certificate of Posting, uploaded to any cloud storage platform accessible to the PE (e.g., OneDrive, Google Drive, Dropbox).

PEs should ensure that the uploaded file folder has appropriate access permissions to allow the GPPB-TSO, to review, validate, and consolidate submissions efficiently. To avoid concerns, PEs are encouraged to verify that the shared link opens correctly and that files are accessible.

6.0 Beginning CY 2026, all APP and PMR submissions shall be made exclusively through the prescribed Microsoft Form. Accordingly, APP and PMR submitted via email shall no longer be accepted.

The PMR for the Second Semester of CY 2025 shall, however, continue to be submitted via email. PEs that have already submitted their Updated APP for CY2025 Second Semester and Final APP for CY 2026 via email are directed to re-submit the same to the link provided under Item 3.0 hereof.

7.0 Queries and/or clarifications related to this Advisory may be submitted via

8.1.2. Complex queries - addressed within seven (7) working days, referring to inquiries requiring revalidation or further verification of compliance with submission requirements.

8.1.3. Highly-Complex - addressed within twenty (20) working days, referring to inquiries that require coordination with other offices of the GPPB-TSO.

9.0 For information and compliance.



Digitally signed by
Sofia C. Yanto-Abad

ATTY. SOFIA C. YANTO-ABAD
Officer-in-Charge, GPPB-TSO

FREQUENTLY ASKED QUESTIONS ON THE APP-CSE 2026 FORM

I. APP-CSE FORM

- **What is the Annual Procurement Plan for Common-use Supplies and Equipment (APP-CSE)?**

APP-CSE is an annually submitted requirement of an Agency for common-use supplies and equipment (CSE) approved by the Head of the Procuring Entity (HOPE) or his/her duly authorized representative.

- **What is the APP-CSE Form?**

The APP-CSE Form contains the CSE carried by the Procurement Service – Department of Budget and Management (PS-DBM) that may be purchased by government agencies.

Only Agencies with uploaded APP-CSE on the Modernized Philippine Government Electronic Procurement System (mPhilGEPS) will be able to purchase CSE from the PS-DBM.

- **What is the legal basis for the submission of APP-CSE?**

The submission of APP-CSE is in compliance with Department of Budget and Management (DBM) Circular Letter Nos. 2011-6 and 2011-6-A dated 25 August 2011 and 28 September 2011, respectively, directing the use of Procurement Service (PS) and the Philippine Government Electronic Procurement System (PhilGEPS). The said DBM Circular Letter requires all National Government Agencies, including Military and Police Units; GOCCs, GFIs, SUCs, and LGUs to submit their APP-CSE to the DBM through the Procurement Service.

Furthermore, Government Procurement Policy Board (GPPB) Resolution No. 20-2018 mandates all agencies to fully use the mPhilGEPS for the procurement of CSEs through the Virtual Store feature. The Resolution indicates that agencies shall upload their approved APP-CSE in the mPhilGEPS, which shall be the basis of procurement from the Virtual Store.

- **How do we submit the APP-CSE Form?**

There are two (2) forms that shall be submitted by the Agencies.

The submission of Annual Procurement Plan Common-use Supplies and Equipment (APP-CSE) 2026 Form is accomplished by uploading the approved file on the mPhilGEPS.

To guide you in the uploading of APP-CSE via the mPhilGEPS, please visit this [link](#).

While Annual Procurement Plan Common-use Supplies and Equipment (APP-CSE) 2026 Form - Other Items shall be filled out through this [link](#).

Please note that hard copy via manual submission or soft copy via email are not valid.

- **Where can we get the template to be used for the submission of APP-CSE?**

The APP-CSE template can be downloaded from the mPhilGEPS, or from "Forms" under the PS-DBM website Downloads tab.

- **How to fill-out the APP-CSE Form?**

To guide you in filling-out the APP-CSE Form, please visit PS-DBM website Downloads tab and check for "Guide On How To Fill Out The Annual Procurement Plan – Common-Use Supplies and Equipment (APP-CSE)

- **Do we need to have the APP-CSE approved?**

Yes, for check and balance and accountability. The supervisor, department/division head, or any authorized personnel should review and approve the APP-CSE to be submitted.

- **What are the supported file formats of the APP-CSE Form?**

The file should be formatted to .xls or.xlsx (Microsoft Excel Worksheet), file should not exceed ten (10) megabytes (MB) .

For the approved signed copy, the file should be formatted to .pdf. Multiple files are allowed provided that each file should not exceed five (5) megabytes (MB).

- **What is the process for submission of APP-CSE supplemental?**

Any amendments to the uploaded APP-CSE can only be made by uploading APP-CSE Supplemental through the mPhilGEPS's "EDIT" facility.

All changes must remain consistent with the Agency's duly approved yearly budget.

II. ROLES IN UPLOADING APP-CSE ON THE MPHILGEPS

- **Who is the Agency Coordinator?**

A person designated by the Agency to be in charge of maintaining and updating the organization's information in the system, as well as having access to the following Buyer Coordinator user roles:

- Register Additional User Account/s
- Deactivate User Account/s
- Reset Password
- Activate Key Pair
- Update Sub-User/s Profile (i.e. Email Address)
- Customize Access Level (for sub-user/s only)
- Blacklist a merchant

- **Who is the APP-CSE Uploader?**

A person authorized by the Agency to be in charge of uploading the APP-CSE and editing the details of the APP-CSE on the mPhilGEPS.

- **Who is the APP-CSE Approver?**

A person authorized by the Agency in charge of approving the APP-CSE uploaded on the mPhilGEPS. The APP-CSE Approver is also responsible for uploading the signed copy of the APP-CSE.

III. WHAT'S NEW?

- **There are two (2) forms that must be submitted by the government agencies:**

1. Annual Procurement Plan Common-use Supplies and Equipment (APP-CSE) 2026 Form

This is the form used to submit the annual common-use supplies and equipment (CSE) requirement of government

agencies through the mPhilGEPS.

2. Annual Procurement Plan Common-use Supplies and Equipment (APP-CSE) 2026 Form - Other Items

This is the form used to submit the annual common-use supplies and equipment (CSE) requirements of government agencies that are not indicated on the Part I and Part II of the APP-CSE 2026 Form. The form must be filled out through this [link](#).

IV. HOW CAN WE CONTACT PS-DBM FOR QUESTIONS AND CLARIFICATIONS?

- **PS-DBM Main** - psclient@ps-philgeps.gov.ph | 09182954426 / 09628255199
- **PS-DBM Depots** - psdepot.appcse@ps-philgeps.gov.ph