



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

DepEd, Division of Zamboanga Sibugay	
RECORD SECTION	
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BY: [Signature]	DATE: 24 MAR 2026
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Office of the Schools Division
 Superintendent

March 23, 2026

DIVISION MEMORANDUM
 No. **182** s. 2026

RETURN OF FY 2026 ANNUAL IMPLEMENTATION PLAN AND PROCUREMENT DOCUMENTS FOR ENHANCEMENT AND RESUBMISSION AS OF MARCH 23, 2026

To: Public Schools District Supervisor
 School Heads and the entire School Planning Teams
 All Others Concerned

1. This Office returns the submitted **FY 2026 Planning and Procurement documents** of various schools for necessary enhancement and revision. Based on the technical evaluation, several areas for improvement were identified.
2. As the AIP serves as the master document, School Planning Teams (SPTs) are directed to **prioritize the rectification of all errors noted in the AIP 2026 and all other planning and procurement documents**. It is imperative that the AIP be corrected first to ensure that all data elements including **Programs, Projects, Financial, Material, and Human Requirements**—are fully reconciled and consistently reflected across the **PPMP, APP, SOB, POW, and Market Scoping**.
3. For schools whose secondary documents (PPMP, APP, SOB, POW, and Market Scoping) require enhancement but have no specific evaluator comments on their AIP, the SPT is **still required to revisit and review the AIP 2026**. This is to ensure that any adjustments made to the procurement and financial plans remain strictly aligned with and supported by the AIP.
4. Furthermore, please be reminded that **Secondary Schools offering both Junior High School (JHS) and Senior High School (SHS)** are required to prepare and submit **separate AIPs** for each level to ensure proper fund management and program tracking.
5. The School Heads and their respective Planning Teams are directed to immediately correct the errors and incorporate the enhancements indicated in the **Evaluation Sheets and those annotated directly on the documents themselves**. To ensure the timely processing of documents, all concerned schools are given five (5) working days from the receipt of this memorandum to comply and submit to the district.



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6. Upon resubmission, all folders must include the complete set of original documents, including the **Evaluation Sheet and the annotated documents containing the evaluator's specific remarks**. Districts are instructed to immediately forward the documents to the Division Office to facilitate the division's re-evaluation.
7. **Enclosure A** lists the schools instructed to address the specific findings noted by the evaluators. Please be advised that the immediate compliance and resubmission of these documents are **mandatory prerequisites** for the issuance of the **Certificate of Acceptance** and the **subsequent downloading of funds**.
8. For further clarification or assistance during this process, contact Planning and Research Section at hotline **0960-888-5078**.
9. Immediate dissemination and strict compliance with this Memorandum is directed.

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

Encl:
As stated

References:
DO 44, s. 2015
DO 11, s. 2018
DO 001, s. 2024
COA-DBM-DepEd J.C.
PD 1445
RA 9155
JC 2020-1 DBM-DepEd

To be indicated in the perpetual index under the ff. subjects:
SIP PLANS
SCHOOL SYSTEMS

ZS-DM-SGOD-PRS-2026-03-092-0
GCC-20260323



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No.	DISTRICT	SCHOOL ID	NAME OF SCHOOL	Evaluation Findings/Remarks	AIP	PPMP	APP	SOB	MARKET SCOPING	POW
23	Siay	125826	Mahayahay ES	Revision required in	<input type="checkbox"/>	AIP is found to be compliant but cannot be accepted/approved in the absence of other required documents (PPMP, APP, SOB, Market Scooping, etc.)				
24	Siay	125827	Maligaya ES	Revision required in	<input type="checkbox"/>	AIP is found to be compliant but cannot be accepted/approved in the absence of other required documents (PPMP, APP, SOB, Market Scooping, etc.)				
25	Siay	125839	Siloh ES	Revision required in	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26	Titay	125870	Malagandis ES	Revision required in	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27	Titay	196525	Cose Abdudan ES	Revision required in	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>