



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

DepEd, Division of Zamboanga Sibugay	
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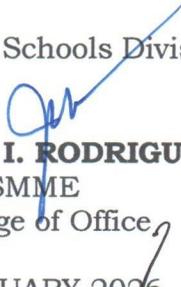
**OFFICE MEMORANDUM**

No. 039 s. 2026

FOR: **HANNIVAL G. RETARDO**  
DIC, TUNGAWAN DISTRICT

FROM: **VIRGILIO P. BATAN, JR., CESO V**  
Schools Division Superintendent

For the Schools Division Superintendent:

  
**LLOYD I. RODRIGUEZ**  
SEPS, SMME  
In-charge of Office

DATE: 6 FEBRUARY 2026

SUBJECT: **RETURN OF FY 2026 ANNUAL IMPLEMENTATION PLAN AND PROCUREMENT DOCUMENTS FOR ENHANCEMENT AND RESUBMISSION**

1. This Office returns the submitted **FY 2026 Planning and Procurement documents** of various schools under your district 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 (SPT) 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 Scooping**.
3. For schools whose secondary documents (PPMP, APP, SOB, POW, and Market Scooping) 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





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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.
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, please do not hesitate to contact our Planning and Research Section at hotline 0960-888-5078.
9. For your guidance and immediate dissemination to the concerned schools.

ZS-DM-SGOD-PRS-2026-02-029-0  
GCC-20260206



📍 Pangi, Ipil, Zamboanga Sibugay, 7001c  
☎ (062) 333-5492  
✉ zamboanga.sibugay@deped.gov.ph  
🌐 depedzamboangasibugay.ph  
📘 facebook.com/sdozsibugay (DepEd Tayo Zamboanga Sibugay Division)

No.	DISTRICT	SCHOOL ID	NAME OF SCHOOL	Evaluation Findings/Remarks	AIP	PPMP	APP	SOB	MARKET SCOOPING	POW
1	Tungawan	303874	Tungawan NHS (JHS)	Revision required in	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Tungawan	314306	San Pedro NHS (SHS)	Revision required in	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>