



Republic of the Philippines
Department of Education
CORDILLERA ADMINISTRATIVE REGION
Schools Division of Tabuk City

DepED
DEPARTMENT OF EDUCATION
Schools Division of Tabuk City
RELEASED

By: TM
Date: 2/9/25 Time: 3:26

Office of the Schools Division Superintendent

09 December 2025

OFFICE MEMORANDUM

No. 520 s. 2025

**GUIDELINES IN THE IMPLEMENTATION OF PROGRAMS, PROJECTS, AND ACTIVITIES IN
THE REMAINING MONTHS OF FISCAL YEAR 2025**

To: Assistant Schools Division Superintendent
Chief - Curriculum Implementation Division
Chief - School Governance and Operations Division
All Others Concerned

1. Based on the results of our Quarterly Division Monitoring & Evaluation, and Adjustment (DMEA), there were still unaccomplished PPAs under our operational plans funded out of continuing funds, current division MOOE, and Sub-Allotment Release Orders (Sub-ARO) that were received since the first quarter. To ensure that our agency's defined outputs and outcomes for the current fiscal year are attained, as agreed, these instructions are issued to guide program holders or focal persons as regards implementation of PPAs until December 2025, to wit:

a. **Program/Projects/Activities.** The remaining PPAs shall be implemented or at least obligated in the case of recently received Sub-AROs, by the third quarter of December.

b. **Procurement Activities.** Activity Requests (ARs) and attached corresponding Purchase Requests (PRs) shall be submitted earlier based on the monthly or quarterly procurement timelines set by the Bids and Awards Committee (BAC).

c. Early procurement activities for Fiscal Year (FY) 2026 PPAs may be conducted following applicable guidelines. With this, the BAC notifies all concerned about the immediate preparations of ARs/PRs and other needed documents for the EPA to proceed.

d. **Re-scheduling of activity.** Based on prioritization and management recommendation, any activity scheduled earlier that conflicts with other planned or unplanned/intervening activities shall be **rescheduled only once**; other activities that conflict with the second scheduled shall yield to provide opportunity for the said-rescheduled activity to be implemented.

e. **Re-entry.** Catch-up plans for unaccomplished PPAs are discouraged; hence, all PPAs scheduled for the quarter, including those carried over from the previous quarters, shall, in any way, be implemented until the end of December 2025.



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If, due to unavoidable circumstances and strategic importance of the activity, a catch-up plan is necessary, the scheduling shall be limited only in the first quarter of 2026 to give way to the implementation of FY 2026 PPA portfolio in the succeeding quarters.

2. Immediate and widest dissemination of this order is desired.



BENEDICTA B. GAMATERO PhD, CESO V
Schools Division Superintendent

Encl: None

sgod/smme/kaa/OSM-2025-PPAs_Guidelines
October 31, 2025



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