



Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OFFICE OF ANGELES CITY

25 Mar 2026

DIVISION MEMORANDUM

No. **154**, s. 2026

**STRENGTHENING ACCOUNTING, PROCUREMENT, PROPERTY MANAGEMENT,
AND INTERNAL CONTROL POLICIES AND PROCESSES PURSUANT TO
REPUBLIC ACT NO. 12009**

To: Assistant Schools Division Superintendent
Chief Education Supervisors
Heads Finance Units (Budget and Accounting Units)
Division Cashier
Division Procurement Officer
Division Supply/Property Officer
Division IT Officer
Division and School-Level Bids and Awards Committees (BACs) and Secretariats
Public Elementary and Secondary School Heads
School Accountable Officers for Collections, Deposits, and Disbursements
End-Users / Requesting Units
All Others concerned

1. Pursuant to Republic Act No. 12009, and in adherence to the principles of transparency, accountability, efficiency, and value for money in public procurement, this Office hereby issues this Memorandum to reinforce and institutionalize measures aimed at strengthening accounting, procurement, property management, and internal control policies and processes at the Division and School levels.

2. This Memorandum is issued to:

- Ensure strict adherence to existing accounting, auditing, and procurement laws, rules, and regulations;
- Strengthen internal control systems across all levels;
- Promote transparency, accountability, efficiency, and reliability in financial and operational processes; and
- Direct all concerned personnel and units to implement corrective measures in compliance with COA recommendations.



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3. This Memorandum hereby prescribes the following **Policy Guidelines and Directives**:

A. FINANCIAL RECORDING AND REPORTING COMPLIANCE

All Accountable Officers shall:

- Strictly maintain and regularly update the following prescribed accounting records:
- Report of Collections and Deposits (RCD)
- Cash Receipts Record (CRRec)
- Check/Advice to Debit Disbursement Record (CkADADRec)
- Use only the standard forms prescribed under the Government Accounting Manual (GAM) for NGAs, Volume II.

The Accounting Unit shall:

- Ensure proper recording, classification, and reporting of all transactions, including trust funds;
- Prepare and submit complete and accurate financial reports, journals, and schedules regularly;
- Execute necessary adjusting entries to correct misstatements.

The Budget Unit shall:

- Maintain required budget registries (e.g., RBUD);
- Ensure proper certification and processing of Budget Utilization Requests (BURs).

B. INTERNAL CONTROL AND SAFEGUARDING OF FUNDS AND ASSETS

All schools and offices shall:

- Strengthen internal control systems in handling collections and accountable forms;
- Provide secure storage facilities such as safety vaults/boxes.

A formal succession and turnover policy for Accountable Officers shall be established, including:

- Written notification to COA prior to transfer, resignation, or retirement;
- Mandatory turnover procedures and cash examinations;
- Submission of final accountability reports.

C. COLLECTIONS AND OFFICIAL RECEIPTS

All Cashiers/Accountable Officers shall:

- Issue Official Receipts (ORs) strictly in numerical sequence;



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- Maintain separate OR booklets per fund (e.g., Trust Fund, Provident Fund);
- Ensure proper monitoring and traceability of collections.

D. PROCUREMENT AND BAC OPERATIONS (DIVISION AND SCHOOL LEVELS)

All procurement activities shall:

- Be aligned with the Annual Procurement Plan (APP);
- Undergo proper planning, market scoping, and documentation.

BACs (Division and School Level) shall:

- Send at least three (3) Requests for Quotation (RFQs) to qualified suppliers;
- Maintain proof of transmittal and receipt of RFQs;
- Ensure completeness of procurement documents prior to evaluation and award.

End-Users shall:

- Prepare clear, complete, and non-brand-specific technical specifications;
- Ensure accuracy of Purchase Requests (PRs);
- Avoid improper bundling of unrelated items;
- Consolidate similar procurement requirements when applicable.

Procurement Units shall:

- Develop and use standardized RFQ forms;
- Maintain updated suppliers'/bidders' profiles;
- Ensure inclusion of warranty certificates where applicable.

All concerned shall:

- Submit perfected contracts, purchase orders, and supporting documents to COA within five (5) working days;
- Explore alternative submission methods (email, cloud, etc.) to ensure timeliness.

E. DISBURSEMENTS AND EXPENSE MANAGEMENT

All disbursements shall:

- Be supported with complete and valid documentation;
- Comply with accounting, auditing, and procurement regulations.

Management and End-Users shall:

- Exercise prudence in incurring expenses (e.g., trainings, meals, venues);
- Justify any costs beyond prescribed limits;



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- Refund any excessive or unauthorized payments when applicable.

Attendance and documentation requirements for activities shall be strengthened, including:

- Comprehensive daily attendance sheets with Proper certification by authorized officials;
- Activity/training matrix;
- Liquidation Documentary Attachment Checklist

F. INSPECTION AND ACCEPTANCE OF DELIVERIES

Inspection Committees shall:

- Implement standardized inspection procedures;
- Verify quantity, quality, specifications, expiration dates, and compliance;
- Conduct random sampling where applicable.

All deliveries shall:

- Be documented using inspection logs/checklists;
- Include discrepancy and rejection reporting mechanisms.

G. PROPERTY ACCOUNTABILITY AND INVENTORY (INCLUDING DCP EQUIPMENT)

All accountable personnel shall:

- Ensure availability of issued properties during inventory;
- Account for missing items and report immediately.

The Property and ICT Units shall:

- Conduct regular inventory and reconciliation of records;
- Maintain updated property records and monitoring logs.

In case of loss:

- Immediate reporting and investigation shall be conducted;
- Appropriate actions (relief from accountability or restitution) shall be enforced.

H. COMPLIANCE AND MONITORING

All concerned units are directed to:

- Implement the above corrective measures immediately;
- Ensure continuous compliance with COA rules and regulations.



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The Division Office shall:

- Monitor compliance through periodic review, validation, and internal audit mechanisms;
 - Provide technical assistance to schools and units when necessary.
4. In addition to the standard documents prescribed under Republic Act No. 12009, the following Division-localized uniform forms are hereby enclosed for reference and guidance:
- 1. Standard Request for Quotation (RFQs) Template
(Initiates procurement; sourcing of suppliers under approved modality)
 - 2. Rating Criteria for Lease of Venue
(Applies during procurement evaluation for venue-based activities)
 - 3. MEARB Criteria Table (Catering Services)
(Evaluation criteria for food/catering procurement under activity requirements)
 - 4. Detailed Training/Activity Matrix
(Defines scope, schedule, and components of the activity prior to implementation)
 - 5. Comprehensive Daily Attendance Sheets
(Supports implementation and validation of actual participation)
 - 6. SBFP Strengthening Internal Controls (SBFP-NFP)
(Establishes control mechanisms during program implementation)
 - 7. SBFP Delivery Discrepancy Reporting Template (SBFP-NFP)
(Used during inspection/acceptance to document variances in deliveries)
 - 8. Liquidation Documentary Attachment Checklist
(Final stage—ensures completeness of supporting documents for disbursement and liquidation)
5. Immediate and strict compliance with this Memorandum is hereby directed.


ENGR. EDGARD C. DOMINGO PhD, CESO V
Schools Division Superintendent *ED*

SGOD/CES/March 25, 2026



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Enclosure No. 1

REQUEST FOR QUOTATION (RFQ)

RFQ No.: _____

Date: _____

1. PURPOSE

The [Division/School Name], through its Bids and Awards Committee (BAC), invites all eligible and qualified suppliers to submit quotations for the procurement requirement described below, in accordance with Republic Act No. 12009 and its Implementing Rules and Regulations (IRR).

2. PROCUREMENT DETAILS

Project Title: _____

Approved Budget for the Contract (ABC): P _____

Procurement Mode: Small Value Procurement Shopping Other: _____

Delivery Location: _____

Delivery Period: _____

3. TECHNICAL SPECIFICATIONS

Item No.	Quantity	Unit	Description / Specifications	Unit Price	Total Price
1					
2					
3					

Note:

Specifications must be clear, non-brand specific, and compliant with end-user requirements.

Any reference to brand names shall only be allowed when justified for compatibility.

4. ELIGIBILITY REQUIREMENTS

Interested suppliers shall submit the following:

Valid Business Registration (DTI/SEC/CDA);

Valid Mayor's/Business Permit;

Latest Income/Business Tax Return (if applicable);

PhilGEPS Registration Number;

Omnibus Sworn Statement (if required);

Other documents as may be required by the BAC.





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5. TERMS AND CONDITIONS

Quotations shall be submitted using this prescribed RFQ form, duly signed by the authorized representative.

Prices quoted shall be inclusive of all applicable taxes, duties, and charges.

Quotations exceeding the ABC shall be automatically disqualified.

The award shall be made to the Lowest Calculated and Responsive Quotation (LCRQ).

The procuring entity reserves the right to accept or reject any quotation, or to declare a failure of procurement, in accordance with applicable laws and regulations.

Payment shall be made subject to existing government accounting and auditing rules and regulations.

6. DEADLINE AND SUBMISSION OF QUOTATIONS

Deadline of Submission: _____

Time: _____

Mode of Submission:

Sealed Quotation (Hard Copy)

Email: _____

Other: _____

7. SUPPLIER'S QUOTATION

I/We, the undersigned, hereby certify that:

I/We have examined and understood the requirements stated herein;

I/We agree to comply with all the terms and conditions; and

I/We hereby submit our quotation as indicated above.

Supplier Name: _____

Address: _____

Contact Number: _____

Email Address: _____

Authorized Representative: _____

Signature: _____

Date: _____



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8. BAC CERTIFICATION

This Request for Quotation was prepared and issued in accordance with Republic Act No. 12009 and its IRR.

Issued by:

BAC Chairperson: _____

Signature: _____

Date: _____

IMPORTANT REMINDERS:

All procurement activities shall comply with RA 12009 and its IRR.

At least three (3) suppliers of known qualifications shall be invited.

Proof of transmittal and receipt of RFQs must be properly documented and retained.

All documents shall form part of the official procurement records.



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Enclosure No. 2

RATING CRITERIA FOR LEASE OF VENUE

Criteria	Description	Max Score	Venue A	Venue B
Cost / Financial Reasonableness	Affordability; compliance with DepEd rules	5		
Availability & Scheduling	Available on requested dates	5		
Safety & Security	Learner safety; fire/building code compliance	5		
Accessibility / Location	Proximity and accessibility	5		
Facilities / Equipment	Stage, chairs, tables, sound system, lights	5		
Cleanliness & Maintenance	Toilets, floors, general cleanliness	5		
Legal / Contractual Compliance	Written contract; procurement rules	5		
Experience / Track Record	Past successful events	5		
Total Score		40		

Recommendation

Scoring Guide:

1 = Poor, 2 = Needs Improvement, 3 = Satisfactory, 4 = Very Good, 5 = Excellent

Recommendation guide:

36-40 = Highly Recommended
31-35 = Recommended
26-30 = Acceptable with Caution
<26 = Not Recommended

Enclosure No. 3

MEARB CRITERIA TABLE (CATERING SERVICES)

Criteria	Sub-Criteria	Description	Weight (%)
Financial (40%)	Bid Price	Lowest Calculated Bid gets full points; others scored proportionally. Reasonableness vs. survey market	40
Technical – Menu & Food Quality (30%)	Ingredient Quality & Food Safety	Taste, smell, texture and appearance; Use of fresh ingredients compliant with RA 10611 Food Safety Act	20
	Menu Flexibility & Dietary Options	Availability of vegetarian, allergy-safe, Halal (if required), and special dietary meals.	5
	Portion Size Adequacy	Adequate serving portions (rice, viand, vegetable, fruit, drinks) appropriate for adult participants.	5
Capacity & Experience (15%)	Catering Experience	Years in catering for trainings/events; proven capacity.	5
	Past Government Engagements	Experience with DepEd or other government trainings.	5
	Staff & Equipment Readiness	Sufficient trained food handlers and servers; clean equipment	5
Logistics & Responsiveness, Green Procurement (10%)	Timeliness	Capability to serve meals on schedule. (before session starts)	2
	Proximity & Mobility Contingency & Backup Plan	Distance to DepEd training venues or mobility readiness. Extra food allowance backup staff, plan for emergencies/weather	4
	Event Responsiveness	Refilling, service, waste handling	4

	and Green Procurement	efficiency, Use of sustainable equipment	
Compliance (5%)	Sanitary & Legal Permits	Valid sanitary permits, food handler certificates, waste compliance.	5

1. These are the agreed CHANGES:

- a. Location of the activity shall be at the Gabaldon Building, Department of Education-Schools Division Office of Angeles City, Jesus St., Pulungbulu, Angeles and **one in Angeles City National High School, Arayat Blvd. Pampang, Angeles City.**
- b. Coffee service shall be free flowing coffee.
- c. Provision of drinks shall be through water dispenser and bottled water only (during meals).

2. ADDITIONAL IMPORTANT INFORMATION

- a. During the opening of BID documents under the Menu and Food Quality Criteria, all bidders are required to submit **sample of (1) Set Meals – Breakfast, AM Snacks, Lunch and PM Snacks.**

All other provisions not herein modified shall remain in full force and effect.

For information and guidance.

BAC Chairman



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Enclosure No. 4

DETAILED TRAINING/ACTIVITY MATRIX

Time	Session/Activity Title	Learning Objectives	Resource Person	Methodology	Expected Output
8:00–9:00 AM					
9:00–10:00 AM					
10:00–12:00 NN					
1:00–3:00 PM					
3:00–5:00 PM					





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Enclosure No. 5

COMPREHENSIVE DAILY ATTENDANCE SHEET

I. ACTIVITY INFORMATION

Field	Details
Title of Activity	
Nature of Activity	(Training / Workshop / Seminar / Planning / Monitoring / Other: _____)
Legal Basis / Authority	
Funding Source	
Date(s) Covered	
Venue	
Activity Type	<input type="checkbox"/> Residential (Live-In) <input type="checkbox"/> Non-Residential (Live-Out)
Duration per Day	From ____ to ____
Prepared:	
Certified:	





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II. DAILY PARTICIPANT ATTENDANCE LOG

No.	Name of Participant	Position/Designation	Office/School	AM IN	AM OUT	PM IN	PM OUT	Total Hours Rendered	Signature

III. Instructions for Time Logs:

AM IN – Time participant reports in the morning

AM OUT – Time participant breaks for lunch

PM IN – Time participant returns from lunch

PM OUT – Time participant leaves the venue

Total Hours Rendered – Actual hours of participation (excluding breaks)

Note: Any late arrival, undertime, or early departure must be reflected in actual time entries.





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Enclosure No. 6

SBFP-NFP DELIVERY INTERNAL CONTROL COMPLIANCE CHECKLIST

Control Area	Verification Requirement	Procedure Undertaken	Findings / Remarks	Compliant / Non Compliant	Inspector's Signature / Date
Delivery Documentation Review	Delivery Receipt (DR), Sales Invoice, and Approved Delivery Schedule available and consistent	Cross-check documents against approved Purchase Order / Contract			
Quantity Reconciliation	Delivered quantity matches approved delivery schedule and PO	100% Physical count and reconciliation			
Risk-Based Random Sampling ($\geq 10\%$)	At least 10% of total items subjected to detailed inspection	Indicate sample size and sampling method used			
Product Quality Verification	Items free from damage, contamination, or defects	Visual/ physical inspection conducted			
Technical Specifications Compliance	Items conform to contract specifications (brand, packaging, labeling, etc.)	Verified against technical specifications			
Manufacturing Date Validation	Manufacturing date within acceptable production period	Checked against product label			



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Expiration Date Validation	Expiry date compliant with required shelf-life standard	Verified and recorded			
Weight/Net Content Compliance	Net weight consistent with declared and contracted weight	Random weighing conducted (if applicable)			
Variance/ Discrepancy Noted	Any shortage, excess, or deviation documented	Discrepancy Report prepared (if applicable)			
Acceptance Recommendation	Items recommended for acceptance or rejection	Indicate final action taken			

CERTIFICATION

I hereby certify that the above inspection and validation procedures were conducted in accordance with established internal control standards and applicable government auditing regulations.

Inspected by: _____

Designation: _____

Date: _____



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Enclosure No. 7

SBFP-NFP DELIVERY DISCREPANCY AND REJECTION REPORT TEMPLATE

I. Delivery Information

Field	Details
Delivery Date	
Supplier / Contractor	
Contract / Purchase Order No.	
Delivery Receipt (DR) No.	
Invoice No.	
Project / Program	
Inspection Reference No.	
Total Contract Quantity	
Total Delivered Quantity	

II. Nature of Discrepancy / Variance

Type of Discrepancy	Description of Findings	Affected Quantity	Extent (Shortage / Excess / Damage / Non-Compliance)
Quantity Variance			
Technical Specification Deviation			
Quality Defect			
Expired / Near Expiry			
Damaged Packaging			
Weight / Net Content Non-Compliance			
Other (Specify)			

III. Detailed Findings and Evidence

Inspection Parameter	Required Standard (Per Contract / PO)	Actual Findings	Evidence Attached (V / X)



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Quantity Delivered			
Product Specifications			
Manufacturing Date			
Expiration Date			
Weight / Net Content			
Physical Condition			

Remarks / Narrative Summary:

IV. Immediate Actions Taken

Action Undertaken	Date Implemented	Responsible Officer	Status (Completed / Pending)
Items Segregated			
Items Rejected			
Partial Acceptance			
Return to Supplier			
Replacement Requested			
Price Adjustment Requested			
Other (Specify)			

V. Supplier Notification and Response

Mode of Notification	Date Sent	Reference No.	Summary of Supplier Response	Date of Response
Written Letter				
Email				
Official Meeting				

Note: Copy of written notification attached: Yes No



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VI. Resolution and Approval

Resolution Action	Approved By (Name/Designation)	Date Approved	Remarks
Full Rejection			
Replacement Accepted			
Modified Delivery Approved			
Price Adjustment Approved			
Full Acceptance After Correction			

VII. Final Disposition

Final Status of Delivery	Accepted	Partially Accepted	Rejected
Date of Final Action			
Reference to Acceptance & Inspection Report			

VIII. Certification

We hereby certify that this Delivery Discrepancy and Rejection Report was prepared in accordance with established internal control procedures and applicable government procurement, accounting, and auditing regulations. All supporting documents are attached and form part of the official records.

Prepared:	Reviewed:	Approved:
Name / Signature / Date	Name / Signature / Date	Name / Signature / Date



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Enclosure No. 8

LIQUIDATION DOCUMENTARY ATTACHMENTS CHECKLIST

Document	Attached (✓)
Approved Office Order / Authority	<input checked="" type="checkbox"/>
Approved Program of Expenditures	<input checked="" type="checkbox"/>
Attendance Sheet (Daily)	<input type="checkbox"/>
Training Matrix	<input type="checkbox"/>
Activity Photos (with captions and timestamps)	<input type="checkbox"/>
Post-Activity Report	<input type="checkbox"/>

