



Republic of the Philippines  
**Department of Education**  
REGION IV- A CALABARZON  
CITY SCHOOLS DIVISION OF THE CITY OF TAYABAS

30 January 2026

DIVISION MEMORANDUM  
No. **063** s. 2026

**SUBMISSION OF DOCUMENTS REQUESTED BY THE COMMISSION ON AUDIT  
(COA) RELATIVE TO THE COMPLIANCE OF RA NO. 9184 FOR FY 2025**

To: Assistant Schools Division Superintendent  
Chief Education Supervisors  
Heads, Public Elementary and Secondary Schools  
Heads, Unit/Section  
All Others Concerned

1. In compliance with the request of the **Commission on Audit** dated **January 23, 2026**, signed by **Mr. Mark Joel C. Obina**, Audit Team Leader, **all schools from the Schools Division of Tayabas City** (Implementing and Non-Implementing Units) are instructed to submit the documents mentioned in the attached communication.

2. All school heads are expected to submit on or before **February 6, 2026 (Friday)** at the **Office of the Auditor** located at Buenaventura Alandy National High School (BANHS) near the Schools Division Office (SDO). Submissions shall be addressed to:


**MARK JOEL C. OBINA**  
Audit Team Leader/State Auditor IV  
Audit Team No. R4A – 22  
Brgy. Potol, Tayabas City

3. Enclosed is the communication for complete details.
4. Strict compliance of this Memorandum is desired.

For:

**CELEDONIO B. BALDERAS JR.**  
Schools Division Superintendent

By:

  
**CONRADO C. GABARDA**  
Administrative Officer V  
Officer-in-Charge

Encl.: As stated  
Reference: Communication letter from COA  
To be indicated in the Perpetual Index  
under the following subjects:

COMPLIANCE  
AUDIT

Admin Unit- submission of documents requested by the commission on audit (coa) relative to the compliance of ra  
no. 9184 for fy 2025  
ADMAN2AF-001694. /January 30, 2026



REPUBLIC OF THE PHILIPPINES  
**COMMISSION ON AUDIT**

Regional Office No. IV-A

NGAS Cluster 5

**Audit Team No. R4A-22**

**DepEd Schools DO of Quezon Province, Lucena City, and Tayabas City**

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January 23, 2026

**Mr. Celedonio B. Baldera, Jr.**

Schools Division Superintendent

Department of Education – Schools Division of Tayabas City

Brgy. Poto, Tayabas City

Attention : **Mr. Herbert D. Perez**  
Assistant Schools Division Superintendent

**All School Heads of SDO Tayabas City –  
Implementing and Non Implementing  
Units**

Subject: **Compliance with RA No. 9184**

Dear SDS Baldera:

In connection with the audit of the Department of Education – Schools Division of Tayabas City – Implementing Units' (IUs) and Non IUs' compliance with the provisions of Republic Act No. 9184 for the calendar year ending December 31, 2025, may we request the submission to the office of the undersigned, within ten (10) working days from receipt of this letter, of the authenticated copies and, where applicable, the soft copies of the following documents/information applicable to the procurements subject of audit for CY 2025:

**BIDS AND AWARDS COMMITTEE (BAC)**

1. Appointment of the Head of the Procuring Entity (HOPE);
2. Office Order authorizing a specific official to act on behalf of the HOPE, if applicable;
3. Office Orders creating the previous BACs and the present BAC;
4. Office Orders designating the Chairman and Vice-Chairman of the BAC;
5. Office Orders designating the alternate members of the BAC;
6. Office Orders of replacements and evidences of absence of the BAC members they are replacing and the period of absence (e.g. approved applications for leave);
7. Plantilla/Organizational Chart of the procuring entity;
8. Work History and evidences of training on procurement of BAC members; and
9. Approved Procurement Monitoring Reports.

**BAC SECRETARIAT**

1. Office Orders creating the BAC Secretariat;





2. Office Order designating the Head of the BAC Secretariat;
3. Office Orders designating the alternate members of the BAC; and
4. Work History and evidences of training on procurement of the Head of the BAC Secretariat.

#### **ANNUAL PROCUREMENT PLAN (APP)**

1. Budget approved by the HOPE;
2. Approved APP with supporting PPMPs based on the final budget per GAA;
3. Copy of the report on the review of the PPMPs conducted by the BAC Secretariat pertaining to the finalization of the modes of procurement under the APP;
4. Relevant portions of the GAA; and
5. Authority for the supplemental/updated budget (appropriation document for the supplemental appropriation, supplemental or updated budget, supplemental or updated budget resolution).

#### **BAC OBSERVERS**

1. Copy of the Policy on the mechanism for identifying/selecting the group (professional organizations; non-governmental organizations) from which Observers were invited for specific procurements;
2. Relevant Minutes of the BAC's meetings;
3. Documentation on the creation of the pool of relevant professional organizations and non-governmental organizations; and
4. Documentation on selection of representatives of each organization.

#### **BAC Technical Working Group (TWG)**

1. Copy of the policy on the mechanism for constituting the pool of technical, financial, and/or legal experts from which the BAC will identify/select members of the Technical Working Group for specific procurements;
2. Relevant Minutes of the BAC's meetings; and
3. Documentation on the creation of the pool of technical, financial, and/or legal experts from which the BAC will identify/select members of the Technical Working Group for specific procurements;

#### **BIDDING DOCUMENTS**

1. Bidding Documents for CY 2025 procurements.

#### **PRE-PROCUREMENT CONFERENCE**

1. Copy of the *Minutes of Pre-Procurement Conference* duly certified by the BAC Secretariat;
2. Invitation to Bid; and
3. Duly certified copies of the documents (Office Orders, contracts, Organizational/Functional Charts, etc) which the BAC Secretariat used as bases for identifying and notifying the participants to the Pre-Procurement Conference, including duly certified copies of the notices issued with evidence of receipt by the participants.

#### **ADVERTISING AND POSTING OF THE INVITATION TO BID**

1. Entire page of the newspaper where the *Invitation to Bid* was advertised;





2. Document used by the BAC Secretariat to verify from the publisher the extent of circulation of the newspaper and the first day of its publication;
3. Printout of the web page where the Invitation to Bid was posted in the PhilGEPS website, the website of the procuring entity concerned, if available, and website prescribed by the foreign government/ foreign or international financing institution, if applicable for the first day and at least the last day of posting; and
4. Certification by the head of the BAC Secretariat of the procuring entity that the invitation was posted at any conspicuous place reserved for the purpose in the premises of the procuring entity for 7 calendar days.

#### **POSTING OF THE INVITATION TO BID**

1. Printout of the web pages where the Invitation to Bid was posted in the PhilGEPS website, the website of the procuring entity concerned, if available, and website prescribed by the foreign government/ foreign or international financing institution, if applicable for the first day and at least the last day of posting; and
2. Certification by the head of the BAC Secretariat of the procuring entity that the invitation was posted at any conspicuous place reserved for the purpose in the premises of the procuring entity for 7 calendar days.

#### **ISSUANCE OF BIDDING DOCUMENTS**

1. Invitation to Bid; and
2. Records of the BAC on issued bidding documents (with information on Official Receipt numbers) for the procurement at hand.

#### **PRE-BID CONFERENCE FOR PROCUREMENT OF GOODS WITH APPROVED BUDGET FOR THE CONTRACT OF AT LEAST ONE MILLION PESOS (P 1 Million)**

1. Minutes of the pre-bid conference approved by the BAC;
2. Minutes of the BAC meeting on the selection of the Observer from the "pool"; and
3. Invitations to the Observers with evidence of receipt.

#### **SUPPLEMENTAL / BID BULLETINS**

1. Copy of the Supplemental/Bid Bulletin;
2. Copies of Requests for Clarification submitted by bidder with evidence of receipt by the BAC Secretariat;
3. Printouts of PhilGEPS web page evidencing posting of the Supplemental/Bid Bulletin; and
4. Printout of the procuring entity's web page evidencing posting of the Supplemental/Bid Bulletin.

#### **SUBMISSION, RECEIPT, OPENING OF BIDS & PRELIMINARY EXAMINATION OF BIDS**

1. Minutes of the Bid Opening approved by the BAC;
2. Letters from bidders submitting their bids;
3. Bid documents submitted by the bidders;
4. Copy of portions of the BAC Secretariat's Receiving logbook containing information on receipt of bids;





5. Invitation to Bid;
6. Accomplished *Checklist* for the First Envelopes;
7. Accomplished *Checklist* for the Second Envelopes;
8. Abstract of Bids as Read;
9. BAC Resolution on the results of the opening and the preliminary evaluation of bids;
10. Minutes of the BAC meeting on the selection of the Observer from the "pool"; and
11. Invitations to the Observers with evidence of receipt.

## **BID EVALUATION**

1. Checklists for technical and financial envelopes;
2. Abstract of Bids as Read;
3. BAC Resolution(s) on the preliminary examination of bids;
4. TWG report on the bid evaluation for determination of the bidder with the LCB, as reviewed by the BAC;
5. Abstract of Bids as Calculated;
6. Minutes of the BAC meeting on bid evaluation;
7. Resolution of the BAC declaring the LCB;
8. Minutes of the BAC meeting on the selection of the Observer from the "pool"; and
9. Invitation letters to the Observers with evidence of receipt.

## **POST-QUALIFICATION**

1. Minutes of the BAC meetings on post-qualification;
2. Copy of the BAC Secretariat's Receiving logbook indicating information on receipt of the: a) Tax clearance, b) Latest income and business tax returns, c) Certificate of PhilGEPS Registration; and d) Other appropriate licenses and permits required by law and stated in the Bidding Documents, submitted by the bidder with the LCB;
3. Copy each of the documents submitted by the bidder with the LCB;
2. BAC Resolution disqualifying the bidder and forfeiting its bid security, if the bidder with the LCB did not comply with the required submissions;
3. Documents evidencing the BAC's validation of the veracity of the documents submitted and the information thereon;
4. Copy of the BAC Resolution disqualifying the bidder and forfeiting its bid security, if the BAC had a finding against the veracity of the documents/ information thereon;
5. TWG report on the post-qualification conducted, including supporting documents (e.g. inspection reports), as reviewed by the BAC; evidencing:
  - 5.1. validation of the authenticity of the documents submitted and information thereon;
  - 5.2. validation of compliance of the goods offered with the requirements specified in the Bidding Documents, duly supported with: inspection reports on the goods offered and test results;
  - 5.3. validation of the sufficiency of the bid security as to type, amount, form and wording, validity period;
  - 5.4. validation of compliance with the financial requirements of the LCB;
  - 5.5. conduct of analysis and concluding on the post-qualification or disqualification of the bidder, as the case may be;
6. TWG report(s) on the evaluation of the post-disqualified bidder(s)' request for reconsideration, as reviewed by the BAC;
7. Minutes of the post-qualification activities;





8. BAC Resolution declaring the LCRB;
9. Copy of the document approved by the HOPE extending the period for the post-qualification process, if applicable;
10. Minutes of the BAC meeting on the selection of the Observer from the "pool"; and
11. Reports of the BAC Observers.

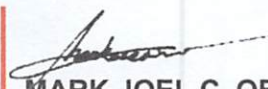
#### **AWARD OF CONTRACT**

1. Minutes of the BAC meeting on post-qualification;
2. BAC Resolution declaring the LCRB and recommending award, approved by the HOPE with the following supporting documents:
  - a. Abstract of Bids,
  - b. Duly approved delivery schedule and Cost Estimates,
  - c. Document issued by appropriate entity authorizing the procuring entity to incur obligations for a specified amount,
  - d. Other pertinent documents required by existing laws, rules and/or the procuring entity concerned.
3. Notice of Award signed by the HOPE, with date of release to and receipt by the winning bidder;
4. Copy of the bid security of the winning bidder stamped received by the BAC Secretariat;
5. Copy of the portions of the receiving records of the BAC, with information on the date of submission of the Joint Venture Agreement (JVA), if the winning bidder is a Joint Venture; and the date of posting of the performance security;
6. Copy of the performance security posted by the winning bidder;
7. Copy of the complete set of contract documents duly signed and approved by higher authorities;
8. Copy of the policy and schedule of approving authorities;
9. Evidences of postings at the PhilGEPS and the procuring entity's websites;
10. Evidences of postings at the conspicuous place at the premises of the procuring entity;
11. Copy of the document with the approval of the contract by higher authorities;
12. Copy of the document with the HOPE's disapproval of the award and the justifications thereto, duly received by the BAC;
13. In case of disapproval of the BAC's recommendation for award, copy of the document with the HOPE's instructions on the steps to be adopted by the BAC.
14. Copy of the Minutes of the BAC meeting on the selection of the Observer from the "pool"; and
15. Copy of the reports of the BAC Observers.

In view of the importance of the above information/documents to the completion of our audit, we look forward to DepEd – SDO Tayabas City – IUs and Non IUs full cooperation and prompt compliance.

Thank you.

Very truly yours,

  
**MARK JOEL C. OBINA**  
 Audit Team Leader

COA Signed  
2026-01-28  
14:25:37

