Republic of the Philippines
Department of Education
REGION VIII
SCHOOLS DIVISION OF NORTHERN SAMAR

#441 #9080

August 5, 2026

OFFICE MEMORANDUM
No. 18 s. 2026

Localized Practice and Policy on Procurement Transactions of the DepEd School Division Office of Northern Samar in Relation to Republic Act No. 12009

TO: Assistant Superintendents
Division Chiefs
Unit Heads
Others Concerned

1. This Memorandum establishes the localized transaction flow and documentary routing for procurement activities of the Schools Division Office of Northern Samar (SDO Northern Samar), consistent with the requirements of Republic Act No. 12009, otherwise known as the New Government Procurement Act, and its Implementing Rules and Regulations (IRR).

2. It is intended to ensure that every procurement transaction is properly planned, supported by complete documents, recorded in the appropriate systems, reviewed by the responsible offices, and processed in an orderly and auditable manner.

3. Claims against government funds must be supported by complete documentation, and all laws and regulations applicable to financial transactions must be faithfully observed. The absence of required documents or failure to observe established procurement and disbursement procedures may result in the disallowance of expenditures and possible personal liability of responsible public officers.

4. This policy shall apply to all procurement transactions of the SDO Northern Samar, including Competitive Bidding, Small Value Procurement, Negotiated Procurement, Direct Acquisition, and other modes authorized under Republic Act No. 12009 and its IRR.

5. No procurement shall be undertaken unless it is included in the approved Indicative Annual Procurement Plan (APP) or final APP, as applicable. The IRR of Republic Act No. 12009 expressly provides that no government procurement shall be undertaken unless it is in accordance with the approved APP of the Procuring Entity.

6. All End-Users or Implementing Units shall prepare and submit complete, accurate, and duly approved procurement documents before the transaction is forwarded to the next office.

7. Each office receiving the documents shall:

    a. Check the completeness, consistency, and correctness of the documents;

Address: Mabini St., Brgy. Acacia, Catarman, 6400, Northern Samar
Telephone Nos: (055) 500 1020
Email Address: northernsamar@deped.gov.ph
Division Official Website: https://northernsamar.deped.gov.ph

b. Perform only the functions properly assigned to that office;
c. Record or encode the transaction in the appropriate system;
d. Sign the applicable certifications, forms, Purchase Order, Contract, or other documents only after the required review; and
e. Return incomplete or defective documents to the originating office, stating the deficiencies that must be corrected.

8. The preparation of technical specifications, scope of work, terms of reference, and other documents necessary for the procurement activity shall primarily be undertaken by the End-User or Implementing Unit, based on the specific needs of the Procuring Entity.

9. The following transaction flow shall be observed:

A. Submission by the End-User or Implementing Unit

a.1 The End-User or Implementing Unit shall submit to the designated receiving office or Procurement Office the required documents, at least **ten (10) working days before the intended activity/project** for procurement which does not require bidding and at least **thirty (30) working days** for procurement which requires bidding. *(See attached checklist for each mode of procurement)*

a.2 The End-User or Implementing Unit shall use the prescribed forms and submit the documents identified in the applicable checklist.

a.3 The End-User or Implementing Unit shall be responsible for the accuracy and completeness of the technical and program requirements. It shall also promptly prepare any additional or revised PPMP required for the procurement activity.

B. Submission to the Procurement Office

b.1 Upon completion of the End-User or Implementing Unit's documents, the transaction shall be submitted to the Procurement Office. **The Procurement Office shall immediately return the documents without action to the End User if submitted beyond the reglementary period, as stated in Sec A.a.1.**

b.2 The Procurement Office shall:

b.2.1 Determine whether the procurement is included in the approved APP;
b.2.2 Identify the appropriate mode of procurement;
b.2.3 Review the documents for compliance with Republic Act No. 12009, its IRR, and applicable GPPB rules;
b.2.3 Require the specific documents applicable to the procurement mode, the nature of the goods, infrastructure project, or consulting service;
b.2.4 Prepare or facilitate the preparation of the appropriate procurement documents;
b.2.5 Coordinate with the Bids and Awards Committee (BAC), End-User or Implementing Unit, and other concerned offices; and
b.2.6 Return incomplete documents to the End-User or Implementing Unit for correction or completion.

b.2 For procurements requiring an amendment or inclusion in the APP, the appropriate revised PPMP and APP documents shall be prepared and processed before the procurement proceeds.

b.3 The Procurement Office shall apply the documentary checklist for the specific procurement mode. No transaction shall be forwarded to the Budget Office until the Procurement Office has determined that the documents are substantially complete for budget processing.

b. 4 Then the Procurement Office shall submit the documents to the Administrative Office for the signing of the Certification in Box A of the ORS/BUR, when the requirements for such certification have been satisfied;

b. 5 Then the Administrative Office will forward the documents to Procurement Office; and

C. Processing by the Budget Office

c.1 After the Procurement Office's review, the complete procurement documents shall be forwarded to the Budget Office.

c.2 The Budget Office shall:

c.2.1 Verify the availability and validity of the applicable allotment or budget;
c.2.2 Encode the obligation in the Budget Management System (BMS);
c.2.3 Review the Obligation Request and Status (ORS) or Budget Utilization
c.2.4 Request and Status (BUR), as applicable;
c.2.5 Check the supporting documents attached to the ORS/BUR;
c.2.6 Ensure that the obligation is properly charged against the correct funding source, allotment class, program, activity, project, and object of expenditure;
c.2.7 Sign the Certification in Box B of the ORS/BUR, when the requirements for such certification have been satisfied; and
c.2.8 Return the documents to the originating or concerned office if deficiencies are found.

c.3 The Budget Office shall not certify the ORS/BUR when the transaction lacks budgetary support, is charged against an incorrect account, or is not supported by the documents required for the proposed obligation.

c. 4 Then**, it shall be forwarded to the Accounting Office**. The Accounting Office will sign or facilitate the signing of the Purchase Order or Contract, for certification as to the availability of funds.

c.5 Check the consistency of the Purchase Request, ORS/BUR, canvass or quotation documents, abstract or evaluation documents, Purchase Order or Contract, and other supporting papers;

D. Review and Action by the Procurement Office and the Head of the Procuring Entity

d.1 After the Accounting Office review and signing of the Purchase Order or Contract, the documents shall be returned to the HOPE.

d.2 The HoPE shall review and act on the documents in accordance with Republic Act No. 12009, its IRR, and applicable delegation of authority. The HoPE shall not approve or sign a transaction lacking the required procurement, budget, accounting, or supporting documents.

d.3 After the signature of the HoPE, and ascertaining the completeness of documents, it shall be forwarded back to the Procurement Office.

d.4 The Procurement Office shall:

d.4.1 Conduct a final completeness review;
d.4.2 Ensure that the procurement process and award documents are complete;
d.4.3 Prepare the transmittal or routing documents for the Head of the Procuring Entity (HoPE);

d.4.4 Submit the complete procurement package to the HoPE for review and appropriate action; and
d.4.5 Monitor the status of the Purchase Order or Contract until its approval, signing, or perfection.

d.5 Upon the perfection or execution of the Purchase Order or Contract, as applicable, the Procurement Office shall submit the required contract documents and supporting papers to the Commission on Audit (COA) within five (5) days, consistent with applicable COA rules and documentary-submission requirements.

d.6 For purposes of this Memorandum, the Procurement Office shall maintain proof of transmittal, receipt, or electronic submission to COA. The COA transmittal or receiving stamp shall be preserved as part of the official procurement records.

E. Forwarding to the Supply Office and Delivery or Performance

e.1 After approval, signing, and submission of the required documents to COA, the Procurement Office shall forward the relevant documents to the Supply Office for implementation and monitoring.

e.2 The Supply Office shall coordinate and maintain records of:

e.2.1 Delivery of goods or performance of services;
e.2.2 Delivery receipts, invoices, and other proof of delivery;
e.2.3 Inspection and Acceptance Report (IAR);
e.2.4 Attendance sheets, accomplishment reports, service completion reports, or equivalent documents, when applicable;
e.2.5 Property, inventory, or stock records, when applicable;
e.2.6 Inspection and acceptance certifications; and
e.2.7 The COA transmittal or receiving stamp.

e.3 No delivery or performance shall be accepted unless it conforms to the technical specifications, scope of work, terms of reference, Purchase Order, Contract, or other approved procurement documents.

e.4The designated inspector and end-user representative shall verify the quantity, quality, specifications, dates, and actual performance before signing the IAR or equivalent acceptance document. Acceptance may be made only when the items or services conform to the standards and specifications stated in the contract or Purchase Order.

F. Review by the Accounting Office

f.1 Then the documents shall be forwarded to the Accounting Office by the Supply Office.

f.2 The Accounting Office shall:

f.2.1 Check the completeness, validity, and propriety of the supporting documents;
f.2.2 Verify the accounting treatment and availability of the necessary accounting information;
f.2.4 Ensure that the proposed transaction complies with applicable accounting, auditing, and procurement rules;
f.2.5 Return incomplete, inconsistent, or defective documents to the concerned office for correction to the Supply Office.

f.3 The sequence of preparation of the Purchase Order, delivery, inspection, acceptance, and preparation of the voucher is an important control in government disbursement procedures.

G. Processing by the Cashier

g.1 After delivery or performance has been completed and accepted, the complete payment documents shall be forwarded to the Cashier for processing.

g.2 The Cashier shall process payment only upon receipt of a complete and duly approved payment package. The Budget Officer, Accountant, Treasurer or Cashier, and Head of Office shall perform only the certifications and approvals properly assigned to them under applicable rules.

10. **Responsibility Matrix**

Stage	Responsible Office/Unit	Principal Action
1	End-User or Implementing Unit	Prepare and submit Activity Proposal, Purchase Request, technical requirements, PPMP/APP-related documents, and other supporting papers
2	Procurement Office	Review completeness, determine procurement mode, and process procurement documents
3	Budget Office	Encode obligation in the BMS, review ORS/BUR and supporting documents, and sign Box B certification
4	Procurement Office and HoPE	Conduct final review, approve or sign the transaction, and submit required documents to COA within five days from perfection or execution of the Purchase Order or Contract, as applicable
5	Supply Office	Verify the quantity, quality, specifications, dates, and actual performance before signing the IAR or equivalent acceptance document
6	Accounting Office	Check accounting and complete documentary compliance and sign
7	Cashier	Process payment upon receipt of complete and duly approved documents

11. Document Control and Return of Deficient Documents

All offices shall use a routing or transmittal sheet indicating the date of receipt, name and signature of the receiving personnel, action taken, and date of release or return.

When documents are incomplete, inconsistent, or defective, the receiving office shall return them to the concerned office or End-User, specifying the deficiencies in writing. The processing period shall not be considered complete until the deficiencies have been corrected and the complete documents have been resubmitted.

No office shall sign a certification, Purchase Order, Contract, IAR, voucher, or other document merely to facilitate the movement of an incomplete transaction.

All concerned personnel are directed to strictly observe this localized transaction flow. Any deviation shall be supported by a written justification and must be authorized by the proper official under applicable law, procurement rules, accounting rules, auditing regulations, and DepEd policies.

For strict compliance.

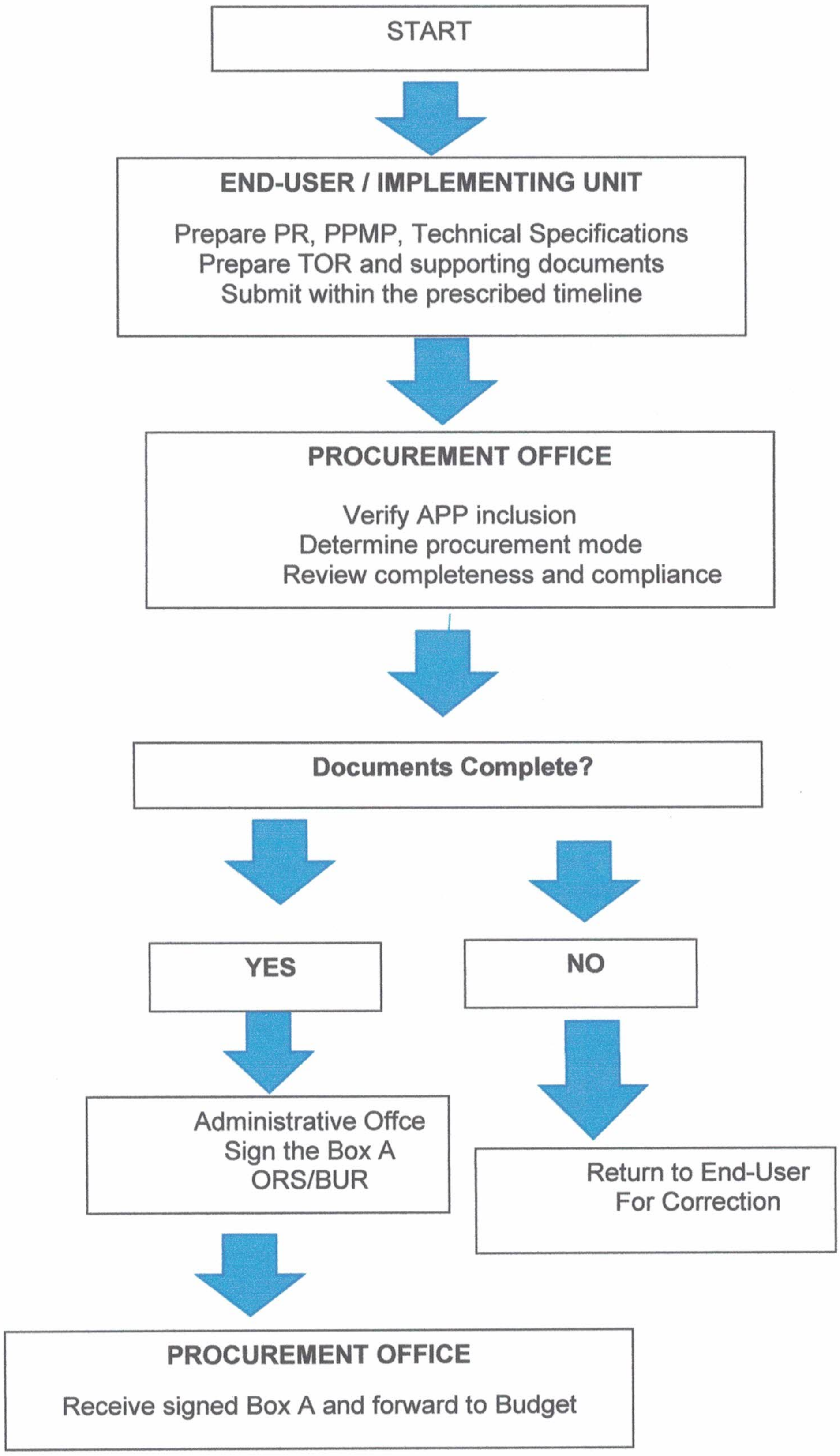
GAUDENCIO C. ALJIBE, JR, CESO V
Schools Division Superintendent

Attachments

a. Checklists for Different Modes of Procurement

b. Procurement Timelines

Illustration of Procurement Process:



Telefax: (055) 500 9801 nsamardivision@deped.gov.ph

BUDGET OFFICE

Verify budget
Encode obligation in BMS
Review ORS/BUR
Sign Box B

ACCOUNTING OFFICE

Check Availability of Funds
Check documents, PR, ORS, BUR, RFQs, PO/Contract and other documents

HEAD OF PROCURING ENTITY (HOPE)

Review
Approve and Sign

PROCUREMENT OFFICE

Final review
Submit documents to COA
Monitor procurement

SUPPLY OFFICE

Delivery
Inspection
Acceptance

ACCOUNTING OFFICE

Verify payment documents
Check accounting compliance

CASHIER

Process Payment

END OF TRANSACTIONS

Illustration of Procurement Process: