



Republic of the Philippines
Department of Education
REGION I
SCHOOLS DIVISION OF VIGAN CITY

Office of the Schools Division Superintendent

MEMORANDUM

To: **Bids and Awards Committee Members**
Bids and Awards Committee – Technical Working Group (BAC-TWG)
Bids and Awards Committee Secretariat

Subject: **ENSURING PROPER SEQUENCING AND DATING OF PROCUREMENT**
ACTIVITIES AND DOCUMENTATION

Date: March 24, 2026

1. In reference to Audit Observation Memorandum (AOM) No. 2026-001 (2025) issued by the Commission on Audit (COA) on the proper sequencing and dating of procurement activities and documentation, the Bids and Awards Committee (BAC) is directed to ensure that bid evaluation and the determination of the Lowest Calculated Bid (LCB)/Highest Rated Bid (HRB) are completed and duly documented prior to the conduct of post-qualification. This is in accordance with Section 32.2 of the 2016 Revised Implementing Rules and Regulations (IRR) of Republic Act No. 9184 and Item No. 4 (Methodology) of Step 5, Evaluate the Bids, under the Government Procurement Manual, Volume III.

2. In view thereof, the BAC is hereby instructed to:

a. strictly observe the prescribed sequence of procurement activities, ensuring that post-qualification is conducted only after the completion and proper documentation of bid evaluation and determination of the LCB/HRB;

b. ensure that all procurement records clearly reflect compliance with the required procedures, sequencing, and documentation standards;

c. Ensure proper dating of all procurement reports, such that:

- the dates indicated in the Bid Evaluation Report, Abstract of Bids, Post-Qualification Report, and other related documents accurately reflect the actual dates when the respective activities were conducted;
- the dates are consistent with supporting documents and do not precede or overlap improperly with other procurement activities; and
- all reports are prepared, signed, and approved in chronological order, in accordance with the prescribed procurement process;



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d. strengthen internal control measures and review mechanisms to prevent procedural lapses and ensure adherence to applicable procurement rules and regulations; and

e. coordinate closely with the BAC Secretariat and Technical Working Group (TWG) to ensure the consistency, accuracy, and completeness of procurement documentation.

3. For strict compliance.


VILMA D. EDA, CESO V
Schools Division Superintendent

