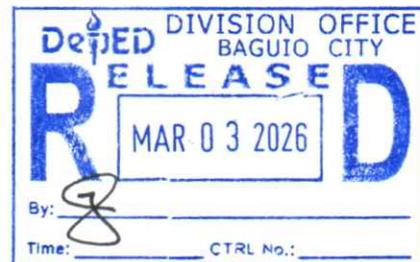




Republic of the Philippines
Department of Education
Cordillera Administrative Region
SCHOOLS DIVISION OF BAGUIO CITY



March 2, 2026

DIVISION MEMORANDUM

No. 168-2026

**ADOPTION OF THE COA RESIDENT RECOMMENDATION TO STRENGTHEN
THE PROCUREMENT PLANNING OF THE SCHOOLS DIVISION OFFICE**

To: Assistant Schools Division Superintendent
Chief Education Supervisors
OSDS Section Heads
Property and Supply Section

Bids and Awards Committee
Procurement TWG
BAC Secretariat
All Program Owners, and
All others concerned

1. Pursuant to COA Resident auditor's recommendation that "Management strengthen quarterly procurement planning by identifying requirements that may be consolidated by activity or nature, consider bundling related requirements where operationally feasible to enhance economy and efficiency, and ensure that justification for separate SVP transactions, when necessary, is properly documented," the Schools Division Office of Baguio City's Procurement Unit committed to exert efforts to design and apply effective strategies to achieve better value for money, efficiency, and sustainability;
2. This has reference to the observation that several related procurement requirements were undertaken separately under Small Value Procurement (NP-53.9) during the fourth quarter of CY 2025, which, although individually within the allowable threshold, indicate an opportunity to further strengthen consolidation and strategic procurement planning in accordance with the principles of RA 12009;
3. The Division Office will therefore refrain from fragmented, small-value, and inefficient procurement, promoting instead a "fit-for-purpose" and sustainable, bulk-buying strategy by (a) collaboration and consolidation of program owners' needs into single, bulk, or group procurement; and (b) pooling of similar goods, i.e. categorized into meals, supplies, materials, etc.;



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4. As to common supplies and equipment (CSEs) – pooling the purchase thereof from the Procurement Service of the Department of Budget and Management (PS-DBM) shall also be adopted; Unavailable stocks from PS-DBM shall also be pooled and be procured through allowable mode of procurement under RA 12009;
5. Likewise, beginning this second quarter of CY 2026, all program owners will be required to submit their procurement requests and documentary requirements one (1) month in advance prior to the start of every quarter to effect the abovementioned strategy/ies involving funds for SDO Maintenance and Other Operating Expenses (MOOE)

- i. Funds for SDO Maintenance and Other Operating Expenses (MOOE)

Programs/Projects/Activities Scheduled in	Last Day of Submission of Procurement Requirements
2 nd Quarter of 2026	March 6, 2026
3 rd Quarter of 2026	June 5, 2026
4 th Quarter of 2026	September 4, 2026

- ii. As regards the downloadable funds from the Regional and Central offices, the default is to treat each fund as individual procurement transaction as the dates that the SDO receive them vary, unless received simultaneously and pooling is feasible. Nevertheless, savings derived therefrom will be planned accordingly to consider pooling of similar goods and services for procurement;

6. For immediate dissemination and strict compliance.

SORAYA T. FACULO PhD, CESO V
Schools Division superintendent

bacsec/ald/02.27.2026