



2103-179

Republic of the Philippines
Department of Education
REGION XI
SCHOOLS DIVISION OF TAGUM CITY

Division Memorandum

No. 110 s, 2021

To : All School Heads of the Non-Implementing Units
Clustered Bookkeepers
This Division

From : The Office of the Schools Division Superintendent

Subject : **Submission of Required Bids and Awards Documents**

Date : 03 March 2021

On the basis of the herein attached Audit Observation Memorandum No. 21-013 dated February 25, 2021, you are hereby:

1. Directed to strictly observe the compliance of the applicable rules and regulations of the Revised IRR of RA 9184 and COA 2021-001 and other issuances in the government procurement process; and
2. Directed to submit on or before March 8, 2021 the following documents of the herein subject disbursements:
 - a.) BAC Resolution recommending and justifying to the Head of Procuring Entity (HOPE) the use of alternative mode of procurement and approval by the HOPE of the BAC Resolution recommending the award of contract/purchase orders;
 - b.) Approval by the HOPE or his duly authorized representative on the use of the alternative methods of procurement, as recommended by the BAC; and
 - c.) Submit explanation on the non-submission of the above-mentioned documents within the mandated time frame.

Sincerely yours,


DR. JOSEPHINE L. FADUL
Schools Division Superintendent

| | |
|--|---------------------|
| DEPARTMENT OF EDUCATION DIVISION OF TAGUM CITY RECORDS SECTION | |
| RELEASED | |
| By: _____ | |
| Date: <u>3-3-21</u> | Time: <u>4:50PM</u> |
| Remarks: <u>Disseminated # NO-2021-03</u> | |



Address: Energy Park, Apokon, Tagum City, 8100
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Republic of the Philippines
COMMISSION ON AUDIT
National Government Sector
Cluster 5 – Education and Employment

Office of the Audit Team Leader
Department of Education-Division of Tagum City
Energy Park, Apokon, Tagum City

AOM No. 21-013
February 25, 2021

AUDIT OBSERVATION MEMORANDUM (AOM)

DR. JOSEPHINE L. FADUL
Schools Division Superintendent (SDS)
Department of Education, Division of Tagum City
Apokon, Tagum City

Attention: **CARLO U. GONZALES, CPA**
Accountant III

Non-Implementing School Heads
Clustered Bookkeepers

We have post-audited the Disbursement Vouchers of the Non-Implementing Units of DepEd Division of Tagum City for the Calendar Year 2020 and observed the following deficiency:

Disbursements of the thirty-one (31) Non-Implementing schools in an aggregate amount of P1,361,681.25 were not supported with BAC Resolution recommending to the Head of the Procuring Entity (HoPE) the use of Alternative Mode of Procurement and there was no Approval by the HoPE on the BAC Resolution recommending award of the contract in violation of the Revised IRR of RA 9184 and COA Circular 2012-001, thus casting doubt on the reliability of the procurement process being undertaken.

Section 11 of the Revised Implementing Rules and Regulations of the Government Procurement Reform Act or the Republic Act (RA) No. 9184 provides:

Each procuring entity shall establish in its head office a single BAC to undertake the functions specified in Section 12 of this IRR in order to facilitate professionalization and harmonization of procedures and standards. In line with the standardization of procurement procedures and the thrust towards strengthening the procurement function to increase operational efficiency and effectiveness, Heads of Procuring Entities shall aim to consolidate or unify all procurement activities of the organization, whether locally-funded or foreign-assisted, and whether

pertaining to goods, infrastructure projects, or consulting services.

Moreover, Section 12.1 of the same RA, provides the functions of the BAC, as follows:

The BAC shall have the following functions: (a) advertise and/or post the invitation to bid/request for expressions of interest; (b) conduct pre-procurement and pre-bid conferences; (c) determine the eligibility of prospective bidders; (d) receive and open bids; (e) conduct the evaluation of bids; (f) undertake post-qualification proceedings; (g) resolve requests for reconsideration; **(h) recommend award of contracts to the HoPE or his duly authorized representative**; (i) recommend the imposition of sanctions in accordance with Rule XXIII; **(j) recommend to the HoPE the use of Alternative Methods of Procurement as provided in Rule XVI hereof**; k) conduct any of the Alternative Methods of Procurement; l) conduct periodic assessment of the procurement processes and procedures to streamline procurement activities pursuant to Section 3(c) of this IRR; and m) perform such other related functions as may be necessary, xxxxxxx

Relative to such, COA Circular No. 2012-001 dated June 14, 2012 specifically enumerated the Basic requirements common to all purchases under Alternative Mode of Procurement, among others the following:

- BAC Resolution recommending and justifying to the Head of Procuring Entity (HOPE) the use of alternative mode of procurement and approval by the HOPE of the BAC Resolution recommending award of contract
- Approval by the HOPE of his duly authorized representative on the use of the alternative methods of procurement, as recommended by the BAC

Review of the Disbursement Vouchers for the grant of cash advance and the corresponding Liquidation Reports (LR) of the thirty-one (31) Non-implementing schools disclosed that purchases of various supplies and materials were made in an aggregate amount of P1,361,681.25 (Annex A), summarized below:

| No. | School | LR/ROD No. | Aggregate amount of Disbursements |
|-----|---------------------------------|------------|-----------------------------------|
| 1 | Apokon Elem. School | 2020-01 | 80,289.65 |
| 2 | Babanganan Elementary School | 2020-03 | 13,275.00 |
| 3 | Bincungan Elementary School | 2020-02 | 46,395.00 |
| 4 | Busaon Integrated School (Elem) | 2020-01 | 22,149.50 |
| 5 | Busaon Integrated School (JHS) | 2020-01 | 45,722.25 |

| No. | School | LR/ROD No. | Aggregate amount of Disbursements |
|-----|---------------------------------------|--------------|-----------------------------------|
| 6 | Busaon Integrated School (SHS) | 2020-01 | 4,075.00 |
| 7 | Cabugan Elem. School | 2020-02 | 15,716.95 |
| 8 | Col. Rosalio C Saldares Elem. School | 2020-01 | 20,075.00 |
| 9 | Don Ricardi Briz Central Elem. School | 2020-01 | 67,893.50 |
| 10 | Florentino Catalan Elem. School | 2020-01 | 50,576.00 |
| 11 | Herculina L. Edig Elem. School | 2020-01 | 17,910.00 |
| 12 | Ignacio Xavier A. Tuason Elem. School | 2020-01 | 29,303.50 |
| 13 | La Filipina Elem. School | 2020-01 | 41,782.45 |
| 14 | Laureta Elem. School | 2020-04 | 56,132.00 |
| 15 | Liboganon Integrated School (Elem) | 2020-04 | 28,769.00 |
| 16 | Liboganon Integrated School (JHS) | 2020-03 | 42,340.00 |
| 17 | Liboganon Integrated School (SHS) | 2020-01 | 6,357.00 |
| 18 | Luis Lina Elem. School | 2020-01 | 16,624.00 |
| 19 | Madaum Elem. School | 2020-01 | 35,989.00 |
| 20 | Magugpo Pilot Central Elem. School | 2020-01 | 126,442.58 |
| 21 | Magugpo Pilot Imelda Elem. School | 2020-02 | 159,625.00 |
| 22 | Mangga Elem. School | 2020-01 | 74,093.87 |
| 23 | New Balamban Elem. School | 2020-01 | 23,379.00 |
| 24 | Nueva Fuerza Elem. School | 2020-01 | 21,987.55 |
| 25 | Pagsabangan Elem. School | 2020-01 | 25,072.50 |
| 26 | Pandapan Integrated School (Elem) | 2020-01 | 18,892.00 |
| 27 | Pandapan Integrated School (JHS) | 2020-01 | 44,020.70 |
| 28 | San Agustin Elem. School | 2020-01 | 17,385.50 |
| 29 | San Isidro Elem. School | 2020-08 | 68,490.00 |
| 30 | Suaybaguio Riña Elem. School | 2020-01 | 40,578.75 |
| 31 | Visayan Village Central Elem School | 2020-02 | 100,339.00 |
| | | TOTAL | 1,361,681.25 |

The abovementioned disbursements were not supported with BAC Resolution recommending and justifying to the HOPE the use of alternative mode of procurement and approval by the HOPE of the BAC Resolution recommending award of contract and Approval by the HOPE or his duly authorized representative on the use of the

alternative methods of procurement, as recommended by the BAC. This is not in accordance with the provisions of the Revised IRR of RA No. 9184 and COA Circular 2012-001.

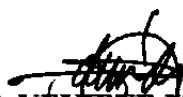
Moreover, disbursements of the Canocotan Junior High School, Canocotan Senior High School, F. Dela Cruz-P Sagun Elementary School, Magdum Junior High School, Magdum Senior High School, Mankilam Elementary School, Pandapan Integrated School (Senior High School) and Rizal Elementary School could not be audited or verified due to the non-submission of Liquidation Reports and their corresponding DVs.


The non-compliance with the provisions of Revised IRR of RA No. 9184 and applicable COA Circular on procurement defeated the purpose of the law in promoting transparency, competitiveness, and accountability. This also casted doubt on the reliability of the procurement process being undertaken.

We recommend that Management:

- a. Require the School Heads and the respective BACs to submit the following documents of the above-mentioned disbursements:**
 - BAC Resolution recommending and justifying to the Head of Procuring Entity (HOPE) the use of alternative mode of procurement and approval by the HOPE of the BAC Resolution recommending the award of contract/purchase orders;
 - Approval by the HOPE or his duly authorized representative on the use of the alternative methods of procurement, as recommended by the BAC;
 - Submit explanation on the non-submission of the above-mentioned documents; and
- b. Strictly observe the compliance of the applicable rules and regulations of the Revised IRR of RA 9184 and COA 2012-001 and other issuances in the government procurement process.**

May we have your comments on the foregoing audit observations within five (5) calendar days from receipt hereof.


DYNNA VEVIENE M. CONDE
State Auditor III
OIC-Audit Team Leader


RITA ANGELYN T. TORINO
State Auditor IV
OIC-Regional Supervising Auditor

Proof of Receipt of AOM No. 21-013 dated February 25, 2021:

| Name | Position | Date Received | Signature |
|------------------------|-----------------|----------------------|------------------|
| Dr. Josephine L. Fadul | SDS | | |
| Carlo U. Gonzales, CPA | Accountant III | | |

List of Purchases without BAC Resolution and Approval by HOPE
Non-Implementing Units, DepEd Division of Tagum City
For the Period January 1 to December 31, 2020

| No. | School | DV Date | DV No. | Payee | Particulars | Amount |
|------------|---------------------------------------|--------------------|-------------------------|--|------------------------------|-----------|
| 1 | Apokon Elem. School | 01/20/2020 | 2020-01-001 | AH Apokon Gen. Mdse & Hardware | Asstd. Construction Supplies | 4,150.00 |
| | | 01/24/2020 | 2020-01-002 | Suremix Paint Center | Asstd. Painting Materials | 13,725.00 |
| | | 1/25/2020 | 2020-01-004 | NCCC Dept. Store | Asstd. Clothing Materials | 6,007.65 |
| | | 01/28/2020 | 2020-01-007 | ECO WIN Enterprises | Asstd. School Supplies | 22,700.00 |
| | | 01/30/2020 | 2020-01-011 | JLS Hardware | Asstd. Construction Supplies | 33,707.00 |
| 2 | Babanganan Elementary School | 03/31/2020 | 3-002 | VJE School Supplies | Printer, Bond Paper etc | 9,970.00 |
| | | 03/31/2020 | 3-003 | VJE School Supplies | Tarpaulin | 730.00 |
| | | 04/02/2020 | 3-004 | VJE School Supplies | Medals & ribbons | 2,575.00 |
| 3 | Binuangan Elementary School | 02/12/2020 | 02-001 | MJ Paper Merchandise | Office Supplies | 12,515.00 |
| | | 02/21/2020 | 02-003 | Gainiko Water Refilling Station | Purified Water | 1,500.00 |
| | | 02/26/2020 | 02-014 | Lawian Computer | Ink | 4,800.00 |
| | | 02/27/2020 | 02-005 | EPT Xpress | Office Supplies | 11,650.00 |
| | | 02/28/2020 | 02-006 | NL Mktg. | Herbicide | 2,820.00 |
| | | 02/29/2020 | 02-008 | Lawian Computer | Ink | 255.00 |
| | | 02/28/2020 | 02-010 | ECO WIN Enterprises | Office Supplies | 1,030.00 |
| | | 02/29/2020 | 02-011 | ECO WIN Enterprises | Office Supplies | 11,825.00 |
| 4 | Busason Integrated School (Elem) | 01/29/2020 | 2020-01-001 | Infinite Water Station | Purified Water | 600.00 |
| | | 01/29/2020 | 2020-01-003 | Gaisano Mall of Tagum | Various Supplies | 2,204.50 |
| | | 01/30/2020 | 2020-01-004 | ECO WIN Enterprises | Assorted School Supplies | 10,025.00 |
| | | 01/30/2020 | 2020-01-005 | ECO WIN Enterprises | Epson Ink Printer | 2,200.00 |
| | | 01/30/2020 | 2020-01-006 | LTS Dept. Store Inc. | Various Supplies | 1,990.00 |
| | | 02/02/2020 | 2020-01-009 | Tagum Commercial & Realty Corp. | Wall Clock | 2,550.00 |
| | | 02/06/2020 | 2020-01-010 | DW Electronic Shop | Wireless Microphone | 2,580.00 |
| 5 | Busason Integrated School (JHS) | 01/29/2020 | 2020-01-002 | Octagon Computer Superstore | Ink Printer | 5,240.00 |
| | | 01/30/2020 | 2020-01-003 | ECO WIN Enterprises | Assorted School Supplies | 15,100.00 |
| | | 02/02/2020 | 2020-01-005 | NCCC Dept. Store | Monobloc Chairs | 7,195.00 |
| | | 02/06/2020 | 2020-01-008 | DW Electronic Shop | Portable Speaker | 9,800.00 |
| | | 02/06/2020 | 2020-01-009 | LTS Hardwares, Inc. | Multi-Tester | 1,299.00 |
| 6 | Busason Integrated School (SHS) | 01/30/2020 | 2020-01-002 | ECO WIN Enterprises | Office School Supplies | 4,075.00 |
| 7 | Cabugan Elem. School | 01/17/2020 | 2020-01-001 | Dvo. Citi Hardware Inc. | Plumbing Materials | 6,691.95 |
| | | 01/15/2020 | 2020-01-002 | Dvo. Citi Hardware Inc. | PVC door | 1,230.00 |
| | | 01/16/2020 | 2020-01-003 | Shiela Grace Barbaso | Hauling Plumbing Mat. | 500.00 |
| | | 01/27/2020 | 2020-01-010 | NEONS Enterprise | Office & School Supplies | 7,295.00 |
| 8 | Col. Rosalio C Saldares Elem. School | 01/24/2020 | 2020-01-01 | Miles Advertising & Gen Mdse. | Tarpaulin | 890.00 |
| | | 01/27/2020 | 2020-01-03 | Miles Advertising & Gen Mdse. | Tarpaulin | 590.00 |
| | | 02/01/2020 | 2020-01-011 | SMVC Marketing | Ink - Printer | 9,000.00 |
| | | 02/01/2020 | 2020-01-012 | ECO WIN Enterprises | Office & School Supplies | 9,595.00 |
| | | 01/11/2020 | 2020-01-01 | Expressions | Laminator | 2,380.50 |
| 9 | Don Ricardi Briz Central Elem. School | 01/20/2020 | 2020-01-02 | Pixel Art Graphix Printing | Tarpaulin | 450.00 |
| | | 01/22/2020 | 2020-01-03 | Arma Hardware | Painting Materials | 4,770.00 |
| | | 01/22/2020 | 2020-01-04 | SJM Plastic Trading | Plastic Flower Pot | 570.00 |
| | | 01/23/2020 | 2020-01-05 | Natl Bookstore | Laminating Film | 2,200.00 |
| | | 01/24/2020 | 2020-01-08 | Expressions | Laminator A4 | 2,150.00 |
| | | 01/24/2020 | 2020-01-09 | Colourland | R&M -Painting Materials | 3,984.00 |
| | | 2/1/2020. | 2020-01-13 | Greenwich | Meals (Early Enrolment) | 894.00 |
| | | 02/03/2020 | 2020-01-15 | Airtap Industrial Airconditioning & Refrigeration Service Center | R&M - Aircon cleaning | 350.00 |
| | | 02/03/2020 | 2020-01-16 | Arma Hardware | Painting Materials | 6,640.00 |
| | | 02/04/2020 | 2020-01-19 | ECO WIN Enterprise | Office Supplies Expense | 39,025.00 |
| 02/04/2020 | 2020-01-21 | ECO WIN Enterprise | Office Supplies Expense | 4,480.00 | | |
| 10 | Florentino Catalan Elem. School | 01/25/2020 | 2020-01-001 | MAT Advertising | Tarpaulin | 980.00 |
| | | 01/29/2020 | 2020-01-002 | MAT Advertising | Tarpaulin | 200.00 |

| No. | School | DV Date | DV No. | Payee | Particulars | Amount |
|-----|---------------------------------------|------------|-------------|--|--|-----------|
| | | 01/29/2020 | 2020-01-003 | Cool Temp. Engineering Services | R&M - cleaning of aircon | 1,600.00 |
| | | 01/31/2020 | 2020-01-007 | ECO WIN Enterprise | Fire Extinguisher | 3,000.00 |
| | | 01/31/2020 | 2020-01-008 | ECO WIN Enterprise | Office and School Supplies | 40,016.00 |
| | | 01/31/2020 | 2020-01-009 | Lawi-an Computer Services | Solid State Drive | 3,150.00 |
| | | 02/01/2020 | 2020-01-014 | ECO WIN Enterprise | Office and School Supplies | 1,630.00 |
| 11 | Herculina L. Edig Elem. School | 01/07/2020 | 2020-01-01 | Philcopy Corporation | Office Supplies Expense | 6,720.00 |
| | | 01/31/2020 | 2020-01-02 | VJE School Supplies Trading | Various School Supplies | 10,230.00 |
| | | 02/19/2020 | 2020-01-08 | H&M Ads Station | Tarpaulin | 960.00 |
| 12 | Ignacio Xavier A. Tuason Elem. School | 01/27/2020 | 2020-01-01 | Gerald & Gian Concrete Products | R&M - Fence (materials) | 7,150.00 |
| | | 01/27/2020 | 2020-01-02 | Philcopy Corp. | Kyocera Toner | 6,470.00 |
| | | 01/29/2020 | 2020-01-04 | ECO WIN Enterprise | Office Supplies Expense | 10,792.00 |
| | | 01/30/2020 | 2020-01-06 | Premium Blue Purified Drinking Water | Purified Drinking Water | 1,000.00 |
| | | 01/30/2020 | 2020-01-07 | Herdsons Lumber & Hardware | Minor R&M - materials | 3,771.50 |
| | | 02/02/2020 | 2020-01-08 | H & M Ads Station | Tarpaulin | 120.00 |
| 13 | La Filipina Elem. School | 01/31/2020 | 2020-01-003 | CT Printing Press | School Supplies | 9,000.00 |
| | | 01/31/2020 | 2020-01-004 | Innove Communications Inc. | Office Supplies | 3,112.45 |
| | | 01/31/2020 | 2020-01-005 | SMVC Marketing | Office Supplies | 10,500.00 |
| | | 02/03/2020 | 2020-01-012 | RMJS Paintshoppe | Construction Supplies | 5,140.00 |
| | | 02/03/2020 | 2020-01-013 | ECO WIN Enterprises | School Supplies | 14,030.00 |
| 14 | Laureta Elem. School | 06/05/2020 | 04-015 | ECO WIN Enterprises | ICT - Office Supplies | 22,500.00 |
| | | 06/09/2020 | 04-017 | GAKKEN Phil., Inc. | ICT - Office Supplies | 26,632.00 |
| | | 06/15/2020 | 04-021 | Ultrium Corporation | ICT - Office Supplies | 1,650.00 |
| | | 06/16/2020 | 04-022 | ECO WIN Enterprises | Office Supplies Expense | 3,000.00 |
| | | 06/15/2020 | 04-022 | ECO WIN Enterprises | Other Supplies Expense | 2,350.00 |
| 15 | Liboganon Integrated School (Elem) | 06/01/2020 | 2020-04-01 | JL Grace Enterprises | Other Office Supplies | 12,909.00 |
| | | 06/17/2020 | 2020-04-05 | PC Office Solutions | Printer | 11,200.00 |
| | | 06/18/2020 | 2020-04-06 | ECO WIN Enterprise | Office Supplies Expense | 4,660.00 |
| 16 | Liboganon Integrated School (JHS) | 03/11/2020 | 2020-03-01 | Sky World Hardware | R&M - Sch. Bldg (Construction Materials) | 20,060.00 |
| | | 03/13/2020 | 2020-03-04 | Aquasense Water Refilling Station | Mineral Water | 2,450.00 |
| | | 03/18/2020 | 2020-03-05 | ECO WIN Enterprises | Office Supplies Expense | 15,180.00 |
| | | 03/20/2020 | 2020-03-06 | Haus of Awards Enterprise | Customized Medals | 4,650.00 |
| 17 | Liboganon Integrated School (SHS) | 02/08/2020 | 2020-01-01 | ECO WIN Enterprises | Office Supplies | 2,475.00 |
| | | 02/11/2020 | 2020-01-02 | LTS Dept. Store Inc. | Other Office Supplies | 882.00 |
| | | 02/20/2020 | 2020-01-03 | Haus of Awards Enterprise | Other Office Supplies | 3,000.00 |
| 18 | Luis Lina Elem. School | 04/20/2020 | 3-001 | SMVC Mktg | Office Supplies Expense - Ink | 4,500.00 |
| | | 05/08/2020 | 3-005 | 8tang Graphic Sol. & Printing Services | Ribbons & Medals | 3,450.00 |
| | | 05/08/2020 | 3-004 | Professionals Enterprises | Office Supplies Expense | 8,674.00 |
| 19 | Madaam Elem. School | 01/26/2020 | 2020-01-05 | Tagum Commercial & Realty Corp. | Trash Bag | 990.00 |
| | | 01/29/2020 | 2020-01-08 | ECO WIN Enterprises | Office Supplies | 9,294.00 |
| | | 01/29/2020 | 2020-01-09 | NDS NCCC Dept. Store | School Supplies | 3,090.00 |
| | | 02/01/2020 | 2020-01-10 | Contec Computer Store | Epson Ink | 6,480.00 |
| | | 02/03/2020 | 2020-01-11 | J and J Enterprises | Cement | 6,270.00 |
| | | 02/04/2020 | 2020-01-12 | Royal Bazar Corp. | Lace & Ribbons | 3,765.00 |
| | | 02/04/2020 | 2020-01-13 | ECO WIN Enterprises | Ink | 6,100.00 |
| 20 | Maguppo Pilot Central Elem. School | 01/30/2020 | 667 | Vitruwasco | Other Supplies Expense | 5,600.00 |
| | | 01/30/2020 | 668 | PS DBM | Other Supplies Expense | 6,278.48 |
| | | 01/30/2020 | 669 | FJ Industrial Products | Other Supplies Expense | 1,950.00 |
| | | 01/31/2020 | 670 | GAKKEN Phil. Inc. | Other Supplies Expense | 19,160.00 |
| | | 01/31/2020 | 674 | Zeeus Jepoy God's Will Printshoppe | Other Supplies Expense | 2,330.00 |
| | | 01/31/2020 | 675 | LTS Hardware | Other Supplies Expense | 3,324.00 |
| | | 02/03/2020 | 679 | Ace Hardware | R&M -Construction Supplies for Sch. Repair | 31,492.50 |

| No. | School | DV Date | DV No. | Pavee | Particulars | Amount |
|-----|-----------------------------------|------------|-------------|---|---|-----------|
| | | 02/03/2020 | 680 | Lawi-an Computer Services | Other Supplies Expense | 14,500.00 |
| | | 02/03/2020 | 681 | Ultrium Corporation | Other Supplies Expense | 7,300.00 |
| | | 02/03/2020 | 682 | RY Plastics | Other Supplies Expense | 3,500.00 |
| | | 02/03/2020 | 683 | ROVCA Lumber & Construction | R&M - Asstd. Construction Supplies | 14,990.00 |
| | | 02/04/2020 | 684 | NEONS Enterprises | Office Supplies Expense | 5,928.60 |
| | | 02/04/2020 | 685 | EPT Express Trading | Office Supplies Expense | 10,089.00 |
| 21 | Maguppo Pilot Imelda Elem. School | 02/06/2020 | 2020-02-01 | Copylandia | Ink | 4,005.00 |
| | | 02/29/2020 | 2020-02-07 | Philcopy | Ink | 6,470.00 |
| | | 02/29/2020 | 2020-02-08 | JSM Printing Press | Ribbons | 6,685.00 |
| | | 02/29/2020 | 2020-02-09 | Copylandia | Ink & Master | 9,455.00 |
| | | 02/29/2020 | 2020-02-11 | Sky World Hardware | R&M - Materials | 11,885.00 |
| | | 03/02/2020 | 2020-02-14 | Cyanlin | Personalized Medals | 48,750.00 |
| | | 03/04/2020 | 2020-02-24 | ECO WIN Enterprises | School Supplies | 36,475.00 |
| | | 03/04/2020 | 2020-02-25 | ECO WIN Enterprises | School Supplies | 35,900.00 |
| 22 | Mangga Elem. School | 01/23/2020 | 2020-01-06 | Dvo. Citi Hardware | Construction Supplies | 7,525.00 |
| | | 01/30/2020 | 2020-01-05 | GAKKEN Phil. Inc. | Office Supplies - Ink & Master Roll for Duplo | 35,078.00 |
| | | 02/02/2020 | 2020-01-07 | MM Hardware | Cement | 800.00 |
| | | 02/02/2020 | 2020-01-08 | LTS NCCC Department Store | Textile Supplies - curtain | 9,496.25 |
| | | 02/02/2020 | 2020-01-09 | Dvo. Citi Hardware | Paint supplies | 2,580.00 |
| | | 02/02/2020 | 2020-01-10 | Hardwaremaxx NCCC | Tinting Color | 82.00 |
| | | 02/04/2020 | 2020-01-11 | Dvo. Citi Hardware | Paint Materials | 5,502.00 |
| | | 02/03/2020 | 2020-01-12 | Crossover 20 Hollowblocks and Sand & Gravel | Sand & Gravel | 1,400.00 |
| | | 02/04/2020 | 2020-01-14 | Honesto Simpliciano | Painting Labor | 2,000.00 |
| | | 02/06/2020 | 2020-01-15 | Benjie Redoble | Masonry Labor | 5,129.25 |
| | | 02/06/2020 | 2020-01-16 | Benjie Redoble | Carpentry Labor | 4,501.37 |
| 23 | New Balamban Elem. School | 01/17/2020 | 2020-01-01 | H&M Ads Station | Tarpaulin | 440.00 |
| | | 01/24/2020 | 2020-01-07 | Professionals Enterprises | Flash Drive | 820.00 |
| | | 01/24/2020 | 2020-01-09 | Redulla's Rubber Stamp | Rubber Stamps & Self-Inking stamps | 1,250.00 |
| | | 01/24/2020 | 2020-01-10 | Professionals Enterprises | Office Supplies | 12,458.00 |
| | | 01/24/2020 | 2020-01-12 | Professionals Enterprises | Office Supplies - Ink | 1,440.00 |
| | | 01/28/2020 | 2020-01-13 | New Print Arts | Tarpaulin | 180.00 |
| | | 02/01/2020 | 2020-01-14 | Dharyn Joy M. Gudín | Snacks - Early Enrolment | 180.00 |
| | | 02/01/2020 | 2020-01-15 | Dharyn Joy M. Gudín | Lunch - Early Enrolment | 450.00 |
| | | 02/03/2020 | 2020-01-18 | H&M Ads Station | Tarpaulin | 150.00 |
| | | 02/04/2020 | 2020-01-19 | Tagum Commercial & Realty Corp | Office Supplies - Alcohol etc | 3,196.00 |
| | | 02/04/2020 | 2020-01-20 | Tagum Commercial & Realty Corp | ICT Equipment - Adaptor 10pcs | 400.00 |
| | | 02/04/2020 | 2020-01-21 | Opteron Tech. Solutions | Repair - Printer | 650.00 |
| | | 02/04/2020 | 2020-01-22 | Yamas Copy'n Printshoppe | Soft Bound | 170.00 |
| | | 02/07/2020 | 2020-01-25 | Tagum Commercial & Realty Corp | Book Shelf | 1,595.00 |
| 24 | Nueva Fuerza Elem. School | 01/15/2020 | 2020-01-002 | ECO WIN Enterprises | Office Supplies | 2,850.00 |
| | | 01/28/2020 | 2020-01-004 | Puriclear Drinking Water | Purified Drinking Water | 1,500.00 |
| | | 01/31/2020 | 2020-01-009 | ECO WIN Enterprises | Office Supplies | 915.00 |
| | | 02/01/2020 | 2020-01-010 | ECO WIN Enterprises | Office Supplies | 3,800.00 |
| | | 02/01/2020 | 2020-01-011 | ECO WIN Enterprises | Office Supplies | 400.00 |
| | | 02/01/2020 | 2020-01-012 | Hardwaremaxx NCCC | R&M - Paints | 1,543.25 |
| | | 02/02/2020 | 2020-01-013 | NCCC Supermarket | Office Supplies | 1,082.05 |
| | | 02/02/2020 | 2020-01-014 | NDS NCCC Dept. Store | Office Supplies | 1,383.75 |
| | | 02/03/2020 | 2020-01-017 | Gadget King | Epson Ink | 2,140.00 |
| | | 02/04/2020 | 2020-01-018 | JHG Trading Inc. | Office Supplies | 887.50 |
| | | 02/04/2020 | 2020-01-019 | Expressions | Office Supplies | 687.25 |
| | | 02/05/2020 | 2020-01-021 | Narf Bookstore | Office Supplies | 133.75 |
| | | 02/05/2020 | 2020-01-022 | ECO WIN Enterprises | Epson Ink | 1,375.00 |
| | | 02/05/2020 | 2020-01-023 | Ultrium Corporation | Epson Ink | 825.00 |
| | | 02/05/2020 | 2020-01-024 | Ultrium Corporation | Epson Ink | 825.00 |
| | | 02/05/2020 | 2020-01-025 | Unitop Gen. Mdse | Faucet & Teflon Tape | 1,640.00 |
| 25 | Pagsabangan Elem. School | 01/20/2020 | 2021-01-02 | Eljohn Sattelite | Installation of Cable Connection | 3,790.00 |
| | | 01/23/2020 | 2021-01-03 | Reyboq's Services | Cleaning of Airconditioner | 350.00 |
| | | 01/25/2020 | 2021-01-04 | Prime Ads & Grafix | Tarpaulin | 1,300.00 |

| No. | School | DV Date | DV No. | Payee | Particulars | Amount |
|-----|--|------------|-------------|--------------------------------|--|-----------|
| | | 01/29/2020 | 2021-01-05 | ECO WIN Enterprises | Office Supplies Expense | 7,213.00 |
| | | 01/31/2020 | 2021-01-07 | DRECRICS Water Station | Drinking Water | 400.00 |
| | | 02/04/2020 | 2020-01-10 | Melvin Cebuleros | R&M - Aircon | 1,500.00 |
| | | 02/06/2020 | 2020-01-12 | Dvo. Citi Hardware | R&M - CR | 9,980.00 |
| | | 02/06/2020 | 2020-01-13 | Dvo. Citi Hardware | Extension Wires | 539.50 |
| 26 | Pandapan Integrated School (Elem) | 01/23/2020 | 2020-01-03 | Jose C. Vicente | 120pcs Concrete Hollowblocks | 960.00 |
| | | 02/04/2020 | 2020-01-05 | Tagum Commercial & Realty Corp | Various Snacks - PAGBISITA | 3,331.00 |
| | | 02/04/2020 | 2020-01-06 | Citi Hardware | Paint (spray) | 270.00 |
| | | 02/04/2020 | 2020-01-07 | ECO WIN Enterprises | Various school & office supplies | 5,360.00 |
| | | 02/04/2020 | 2020-01-08 | ECO WIN Enterprises | Detergent powder | 140.00 |
| | | 02/05/2020 | 2020-01-10 | Ana Leah S. Embin | Various Snacks - PAGBISITA | 275.00 |
| | | 02/05/2020 | 2020-01-11 | Jessamyn Estrella | Various Snacks - PAGBISITA | 600.00 |
| | | 02/08/2020 | 2020-01-13 | Tagum Commercial & Realty Corp | Various school & office supplies | 1,188.00 |
| | | 02/08/2020 | 2020-01-14 | Tagum Commercial & Realty Corp | Various school & office supplies | 1,838.00 |
| | | 02/08/2020 | 2020-01-15 | Boom Star Enterprises | Construction Materials - perimeter fence | 2,930.00 |
| | | 02/10/2020 | 2020-01-18 | Janly Doloritus | Labor (pakyaw) - perimeter fence | 2,000.00 |
| 27 | Pandapan Integrated School (JHS) | 01/27/2020 | 2020-01-001 | ECO WIN Enterprises | School Supplies & Office Supplies | 6,113.00 |
| | | 01/29/2020 | 2020-01-002 | ECO WIN Enterprises | School Supplies & Office Supplies | 775.00 |
| | | 01/29/2020 | 2020-01-003 | New Print Arts | Tarpaulin | 930.00 |
| | | 01/31/2020 | 2020-01-004 | New Print Arts | Tarpaulin | 640.00 |
| | | 02/03/2020 | 2020-01-005 | New Print Arts | Tarpaulin | 440.00 |
| | | 02/01/2020 | 2020-01-007 | Tagum Commercial & Realty Corp | Office Equipment - wall clock | 1,420.00 |
| | | 02/02/2020 | 2020-01-008 | Gaisano Grand Mall of Tagum | School Supplies & Office Supplies | 225.00 |
| | | 02/04/2020 | 2020-01-010 | H. Cajandin | Meals - Pagbisita | 1,316.00 |
| | | 02/04/2020 | 2020-01-010 | Jill Store c/o Jean Agatinto | Meals - Pagbisita | 120.00 |
| | | 02/04/2020 | 2020-01-011 | Marilou Store | Meals - Pagbisita | 600.00 |
| | | 02/04/2020 | 2020-01-012 | CBM Store | Meals - Pagbisita | 505.00 |
| | | 02/04/2020 | 2020-01-013 | Tagum Commercial & Realty Corp | Meals - Pagbisita | 390.70 |
| | | 02/04/2020 | 2020-01-014 | Amelyn Store | Meals - Pagbisita | 1,900.00 |
| | | 02/04/2020 | 2020-01-015 | Jaqueline Andra (Stall #513) | Meals - Pagbisita | 1,550.00 |
| | | 02/04/2020 | 2020-01-016 | Stall #583 | Meals - Pagbisita | 1,550.00 |
| | | 02/04/2020 | 2020-01-017 | Bercyl Fruit Stand | Meals - Pagbisita | 602.00 |
| | | 02/04/2020 | 2020-01-018 | Tagum Commercial & Realty Corp | Meals - Pagbisita | 160.00 |
| | | 02/04/2020 | 2020-01-019 | Gaisano Grand Mall of Tagum | Disposable Utensils - Pagbisita | 270.00 |
| | | 02/10/2020 | 2020-01-020 | ECO WIN Enterprises | School Supplies & Office Supplies | 2,925.00 |
| | | 02/14/2020 | 2020-01-022 | Unitop Gen. Mdse | Office Equipment - monobloc chairs | 10,170.00 |
| | | 02/14/2020 | 2020-01-023 | Unitop Gen. Mdse | Sci. Lab Equipment/Stool | 6,300.00 |
| | | 02/14/2020 | 2020-01-024 | Unitop Gen. Mdse | School Supplies & Office Supplies | 820.00 |
| | | 02/17/2020 | 2020-01-025 | Tagum Commercial & Realty Corp | Other Equipment | 4,299.00 |
| 28 | San Agustin Elem. School | 01/25/2020 | 2020-01-01 | Gaisano Mall of Tagum | Cleaning Materials | 1,671.00 |
| | | 01/25/2020 | 2020-01-02 | Gaisano Mall of Tagum | Monobloc Chair | 3,597.50 |
| | | 01/25/2020 | 2020-01-03 | Gaisano Mall of Tagum | Office and School Supplies | 3,392.00 |
| | | 01/25/2020 | 2020-01-04 | PP Gen. Merchandise | Office and School Supplies | 4,255.00 |
| | | 01/25/2020 | 2020-01-05 | Ulthrum Corporation | Epson Ink & Flash Drive | 3,435.00 |
| | | 01/27/2020 | 2020-01-06 | Comtec Computer Store | Epson Ink - black | 765.00 |
| | | 01/27/2020 | 2020-01-10 | Pixel Art Graphics Printing | Tarpaulin | 270.00 |
| 29 | San Isidro Elem. School | 10/01/2020 | Lack DV No. | Lara-Helen's Catering Services | Catering Services | 9,200.00 |
| | | 10/01/2020 | Lack DV No. | Professionals Enterprises | School Supplies | 3,100.00 |

| No. | School | DV Date | DV No. | Payee | Particulars | Amount |
|-----|-------------------------------------|------------|-------------|---------------------------------------|--------------------------------------|---------------------|
| | | 09/14/2020 | Lack DV No. | Professionals Enterprises | School Supplies | 36,000.00 |
| | | 10/06/2020 | Lack DV No. | Parado's Shirt Industries | T-shirt | 8,740.00 |
| | | 10/12/2020 | Lack DV No. | Alfalink Total Solution Corp. | Printer | 11,450.00 |
| 30 | Suaybagulo Rita Elem. School | 01/28/2020 | 2020-01-04 | ECO WIN Enterprises | School Office Supplies | 6,750.00 |
| | | 01/28/2020 | 2020-01-05 | Lawi-an Computer Services | School Office Supplies | 1,820.00 |
| | | 01/28/2020 | 2020-01-06 | Dvo. Inktech Ventures | School Office Supplies | 8,820.00 |
| | | 01/29/2020 | 2020-01-08 | Pixel Art Graphix Printing | Tarpaulin | 900.00 |
| | | 01/31/2020 | 2020-01-09 | Dimmer Lights Gen. Mdse | Plumbing Supplies | 3,773.00 |
| | | 01/31/2020 | 2020-01-010 | Pixel Art Graphix Printing | Tarpaulin | 350.00 |
| | | 02/01/2020 | 2020-01-011 | Heroben Central Warehouse | Construction Supplies | 1,715.00 |
| | | 02/01/2020 | 2020-01-012 | Heroben Central Warehouse | Construction Supplies | 2,788.50 |
| | | 02/02/2020 | 2020-01-013 | Tagum Commercial & Realty Corp | School Office Supplies | 3,654.25 |
| | | 02/03/2020 | 2020-01-015 | NDS NCCC Dept. Store | School Office Supplies | 6,888.00 |
| | | 02/03/2020 | 2020-01-016 | MJ Paper Merchandise | School Office Supplies | 3,120.00 |
| 31 | Visayan Village Central Elem School | 01/21/2020 | 2020-02-01 | Savers Paint | R&M - Other Structures | 1,285.00 |
| | | 01/23/2020 | 2020-02-02 | RC23 Hardware & Construction Supplies | Office Supplies - Masking Tape | 110.00 |
| | | 01/24/2020 | 2020-02-03 | Savers Paint | R&M - Other Structures | 2,780.00 |
| | | 01/24/2020 | 2020-02-04 | H&M Ads Station | Tarpaulin | 100.00 |
| | | 02/08/2020 | 2020-02-06 | GPD78 Colour Station | R&M - Other Structures | 1,182.00 |
| | | 02/10/2020 | 2020-02-08 | Arma Hardware | R&M - Other Structures | 6,170.00 |
| | | 02/12/2020 | 2020-02-09 | ECO WIN Enterprises | Office Supplies | 20,445.00 |
| | | 02/12/2020 | 2020-02-10 | Unitop Gen. Mdse | Office Supplies - Certificate Holder | 12,480.00 |
| | | 02/13/2020 | 2020-02-11 | Arma Hardware | Construction Repair Mat. | 10,490.00 |
| | | 02/14/2020 | 2020-02-16 | Octagon | Office Supplies - Ink | 1,295.00 |
| | | 02/14/2020 | 2020-02-17 | Ultrium Corporation | Office Supplies - Ink | 275.00 |
| | | 02/14/2020 | 2020-02-18 | Gaisano Mall of Tagum | Raffle Lace, Medal etc | 3,395.00 |
| | | 02/14/2020 | 2020-02-19 | ECO WIN Enterprises | Office Supplies - Vellum board etc | 7,170.00 |
| | | 02/14/2020 | 2020-02-20 | ECO WIN Enterprises | Medals | 32,272.00 |
| | | 02/17/2020 | 2020-02-22 | XU Unity Hardware | Cutting Steel | 360.00 |
| | | 02/18/2020 | 2020-02-24 | Savers Paint Trading | Roller & Metal Primer | 530.00 |
| | | | | | TOTAL | 1,361,681.25 |