



Republic of the Philippines  
**Department of Education**


31 OCT 2018

DepEd O R D E R  
No. **046**, s. 2018

**GUIDELINES ON THE FISCAL YEAR 2018 RELEASE AND UTILIZATION  
OF TECHNICAL-VOCATIONAL LIVELIHOOD FUNDS**

To: Undersecretaries  
Assistant Secretaries  
Bureau and Service Directors  
Regional Secretary, ARMM  
Regional Directors  
Schools Division Superintendents  
All Others Concerned

1. The Department of Education (DepEd) issues the **Guidelines on the Fiscal (FY) Year 2018 Release and Utilization of Technical-Vocational Livelihood (TVL) Funds** to ensure the procurement of mostly small value TVL learning tools and equipment that are locally available, and to provide the learners with sufficient training on the required skills. These guidelines also ensure proper implementation and adherence with the principles of transparency, accountability, equity, efficiency, and economy in its procurement processes.
2. The provision of TVL learning tools and equipment to public TVL-Senior High Schools (SHS) utilizing the FY 2018 funds is of utmost importance to maximize the skills development of the learners in order to pass the TESDA assessment for the issuance of the National Certificate for better possibility of employment.
3. These guidelines are solely for the procurement of TVL learning tools and equipment of the implementing units (IUs) and schools division offices (SDOs), which discuss the procedures of the release and utilization of funds, the roles of the recipient IUs and SDOs, the quality assurance protocols, the delivery, storage, utilization, and documentation.
4. All DepEd Orders and other related issuances, rules and regulations, and provisions, which are inconsistent with these guidelines, are repealed, rescinded, or modified accordingly.
5. This Order shall take effect immediately upon its approval.
6. For more information, contact **Bureau of Learning Resources-Cebu** through telephone nos. (032) 255-3633 to 35; fax no. (032) 255-3005 or email at [blr.cebuh@deped.gov.ph](mailto:blr.cebuh@deped.gov.ph).
7. Immediate dissemination of and compliance with this Order is directed.

  
**ATTY. NEPOMUCENO A. MALALUAN**  
Undersecretary  
Officer-in-Charge

Encl.

As stated

Reference:

N o n e

To be indicated in the Perpetual Index  
under the following subjects:

EQUIPMENT

FUNDS

POLICY

SENIOR HIGH SCHOOL

TECHNICAL EDUCATION

VOCATIONAL EDUCATION

(Enclosure to DepEd Order No 046, s. 2018)

**GUIDELINES ON THE FISCAL YEAR 2018 RELEASE AND UTILIZATION OF TECHNICAL-VOCATIONAL LIVELIHOOD FUNDS**

**I. Rationale**

1. The Department of Education shall provide the necessary Tools and Equipment to various specializations/programs offered by TVL-SHS for effective teaching and learning process and produce technically competent learners ready for the world of work.

2. In view of the matter, this DepEd Order aims to give guidance to the local procuring entities which are the TVL-SHS IUs and the Division Offices for the TVL-SHS non-IUs recipients on the following: a) downloading of funds; b) procurement of the goods; c) quality assurance protocols; d) delivery; e) documentation; f) storage; and g) monitoring and evaluation on the utilization and condition of the tools and equipment.

**II. Scope of the Guidelines**

3. This DepEd Order provides information on the downloading of funds and the goods to be procured including the technical specifications, the protocols on quality assurance, the storage, and the monitoring and evaluation on utilization and condition of the tools and equipment. It also discusses the roles of Central Office (CO), Regional Offices (RO), Schools Division Offices (SDO), and Recipient TVL-SHS.

**III. Definition of Terms**

4. For purposes of this Order, the following terms are defined/ explained as follows:

- a. **Downloading** is the process of transferring part of the FY 2018 funds for the provision of TVL tools and equipment to the recipient TVL-SHS IUs and SDOs for the TVL-SHS non-IUs recipients
- b. **Goods** refer to the TVL tools and equipment to be procured.
- c. **Guidelines** are general rules and regulations for systematic provision of the Learning Tools and Equipment (science and mathematics equipment and TVL tools and equipment) to recipient TVL-SHSs through local procurement using the FY 2018 downloaded funds.
- d. **TVL-SHS Implementing Units (IUs)** refer to public senior high schools, which maintain separate books of accounts

(DepEd Order No. 55 series 2008). The listed TVL-SHS IUs were taken from the latest listing of the Department of Education.

- e. **Learning Tools and Equipment (LTE)** are non text-based learning resources such as science and mathematics equipment and TVL tools and equipment
- f. **Local Procurement** is the acquisition of TVL tools and equipment by the respective Bids and Awards Committee (BAC) of the recipient TVL-SHSs that are Implementing Units (IUs) and by the Schools Division Offices' BAC for the recipient TVL-SHS non-IUs, through the conduct of appropriate procurement method, utilizing part of the FY 2018 funds downloaded by DepEd Central Office.
- g. **TVL-SHS Non-Implementing Units (non-IUs)** refer to public TVL senior high schools without separate books of accounts that are under direct supervision of the Division Offices (DepEd Order No. 55 series 2008).
- h. **Specializations/Programs** are the variations of technical courses offered by the public TVL track SHS based on the needs of the community. The tools and equipment vary on the requirements of the specializations/program.
- i. **Small Value or Ordinary Goods** are goods with maximum amount per item below PhP 5,000.00 and maybe available in the locality; it comprises the 97.85% of the total number of goods to be procured locally. While the remaining 2.15% are goods with value more than PhP 5,000.00 per item but not more than PhP 85,000.00. These goods can be categorized as Small Value Procurement (SVP) as defined in R.A. 9184 as "Procurement of goods not covered by Shopping under Section 52 of the IRR of RA 9184, where the amount involved does not exceed the threshold of One Million Pesos (PhP 1,000,000) for NGAs, GOCCs, GFIs, SUCs and Autonomous Region Government".

#### **IV. Policy Statement**

5. The strategy of having local procurement through utilization of the released FY 2018 funds to the recipient TVL-SHS IUs and to the Schools Division Offices for the recipient TVL-SHS non-IUs is meant to acquire the badly needed TVL learning tools and equipment that are mostly small value or ordinary tools and equipment and the secondhand diesel and gasoline engines, which are available in the local market.

## V. Procedure

6. **Selection and Prioritization of Recipient Schools:** The recipient schools were selected based on the listing in the Enhanced Basic Education Information System (EBEIS). Priority is given to schools with large enrolment in TVL track.

7. **Allocation of Funds:** The list in Annex "A" which was prepared by the Bureau of Learning Resources serves as the basis for the downloading of part of the FY 2018 TVL Funds for the procurement of tools and equipment to benefit the 2,195 recipients TVL-SHS with the following distributions:

- a. P 679,777,215.55 to the TVL-SHS IUs; and
- b. P 837,081,378.61 to the SDOs for the recipient TVL-SHS non-IUs

8. **Eligible Items:** Annex "B" contains the list of TVL learning tools and equipment eligible for procurement with quantity per specialization and estimated cost while Annex "C" also contains the corresponding technical specifications. The local and the central procurement of the FY 2018 TVL funds will complete the package of learning tools and equipment per specialization or program.

9. **Release, Utilization, and Reporting of Funds:** The procedure on the Release, Utilization, and Downloading of TVL Funds to Schools Division Offices (SDOs) and Implementing Unit Schools is contained in Annexes "D1" and "D2".

The Regional Directors, Schools Division Superintendents, and the School Heads (for IU schools) are authorized to undertake the following:

- Make adjustments or changes in the TVL learning tools and equipment (LTE) and recipient schools if deemed necessary due to variations on the listings prepared by the Central Office and the actual conditions under the following circumstances:
  - the specialization is no longer offered in the school;
  - the specialization offered by the school is not included in the listing; and
  - the quantity of the LTE in the listing is either excess or lacking against the need of the school.
- In case the TVL specialization is no longer offered by the school, the downloaded funds maybe utilized for the following:
  - procure tools and equipment of the offered specialization but not included in the Central Office prepared listing;
  - procure the needed additional quantity of tools and equipment in case the quantity in the Central Office prepared listing is inadequate with respect to the enrolment of the TVL specialization; and

- to augment the allocation of the specialization(s) that need adjustment as a result of the local market survey conducted.
- In making adjustments to the Central Office prepared listings, consider the items to be procured by the Central Office, Regional Offices, and the Schools Division Offices to avoid duplication of procurement.
- Return immediately the unutilized downloaded funds to Central Office through the Office of the Undersecretary for Finance, Budget and Performance Monitoring copy furnish the Bureau of Learning Resources.

The concern party should submit a signed report through email or facsimile transmission to BLR Cebu for any changes or adjustments made for reconciliation with the CO, RO, SDO, and DBM-PS procurement, also to avoid duplication.

10. **Procurement:** The “ordinary” TVL learning tools and equipment to be used for the different specializations/programs and the second-hand training diesel and gasoline engines for the Automotive NC I and II program/specialization that may be locally available utilizing the allocated FY 2018 funds will be procured by the SDO for the SHS-TVL non-IUs and the SHS-TVL IUs.

10.1. The procurement activities of the Bids and Award Committee (BAC) of the recipient TVL-SHS IUs and the BAC of the Schools Division Office (SDO) for the non-IU schools shall adhere to the relevant provision of RA 9184 “An Act Providing for the Modernization, Standardization and Regulation of the Procurement Activities of the Government and for Other Purposes” and its Revised Implementing Rules and Regulations as well as the Department of Education Order No. 67 series of 2016 or the Revised Signing Authorities for Financial Matters as stated in R.A. 9184.

10.2. Composition of the Bids and Awards Committee (BAC) and Its Functions Pursuant to RA 9184 also known as the Government Procurement Reform Act and its Revised Implementing Rules and Regulations and DepEd Order No. 026, s 2018, Creation of Additional Bids and Awards Committees in the Regional and Schools Division Offices, the BAC of the SDOs and IU schools shall be composed of the following:

Regular Member:

- a. Chairperson, who is at least a third ranking permanent official of the procuring entity;

- b. Member is an officer, who is at least a fifth ranking permanent official, or if not available, an officer of the next lower rank with knowledge experience and/or expertise in procurement who, to the extent, represents the legal or administrative area of the procuring entity, provided that in the case of bureaus, regional offices and sub-regional/district offices, BAC members shall be, at least, third ranking permanent personnel;
- c. Member is an officer, who is at least a fifth ranking permanent official, or if not available, an officer of the next lower rank with knowledge experience and/or expertise in procurement, who, shall represent the finance area of the procuring entity, provided that in the case of bureaus, regional offices and sub-regional/district offices. BAC members shall be at least a third ranking permanent personnel.

Provisional Members:

- d. An officer, who has technical expertise relevant to the procurement at hand, and, to the extent possible, who has knowledge, experience and/or expertise in procurement; and
- e. A representative from the end user unit, who has knowledge of procurement laws and procedures

The HOPE shall designate the Chairperson and the Vice-Chairperson. Moreover, the Vice-Chairperson shall be a regular of the BAC. The term “permanent” shall refer to a plantilla position within the procuring entity concerned.

In no case shall the HOPE and/or the approving authority be the Chairperson or a member of the BAC.

Unless sooner removed for a cause, the members of the BAC shall have a fixed term of one year reckoned from the date of appointment, renewable at the discretion of the HOPE. Upon expiration of the terms of the current members, they shall continue to exercise their functions until the new BAC members are designated. In case of resignation, retirement, separation, transfer, re-assignment, removal or death, the replacement shall serve only for the unexpired term: Provided, however, that in case of leave or suspension, the replacement shall serve only for the duration of the leave or suspension. For justifiable causes, a member shall be suspended or removed by the HOPE.

The BAC shall have the following functions: (a) advertise and/or post the invitation to bid/request for expression of interest; (b) conduct pre-procurement and pre-bid conferences; (c) determine the eligibility of the prospective bidders; (d) receive bids; (e) conduct the evaluation of bids; (f) undertake post-qualification proceedings; (g) resolve motions for reconsideration; (h) recommend award of contracts to the Head of the Procuring Entity or his duly authorized representative; (i) recommend the imposition of sanctions in accordance with Rule XXIII as mentioned in the revised IRR of R.A. 9184; (j) recommend to the Head of the Procuring Entity the use of Alternative Method of Procurement as provided for in Rule XVI as mentioned in the revised IRR of R.A. 9184 ; and (k) perform such other related functions as maybe necessary including the creation of a Technical Working Group (TWG) from a pool of technical, financial, and/or legal experts to assist in the procurement process, particularly in the eligibility screening, evaluation of bids, and post qualification.

The HOPE may create separate BACs where the number and complexity of the items to be procured shall so warrant. The BACs shall be organized either according to: a) geographical location of PMO or end user units of the procuring entity; or b) nature of the procurement pursuant to DepEd Order No. 026, s 2018, Creation of Additional Bids and Awards Committees in the Regional and Schools Division Offices.

10.3. The IUs and the concerned SDOs are directed to immediately facilitate the procurement utilizing the downloaded funds subject to the usual accounting and auditing rules and regulations.

#### 11. **Quality Assurance and Control**

11.1. The Bureau of Learning Resources (BLR) - Cebu shall provide the Inspection and Test Protocol to all the procuring entities. This shall serve as reference in conducting the quality control inspection in different categories such as sample evaluation prior to awarding and pre-delivery inspection.

11.2. Sample evaluation during post qualification evaluation prior to awarding shall be based on the technical specifications. However, the pre-delivery inspection shall be based on the technical specifications and the approved and accepted sample. In case of appreciable deviation of the approved sample from the technical specification, the approved and accepted sample shall be made as final reference.



11.3. The Procuring Entity shall organize a team of quality control inspectors composed of specialization/program experts from the schools within the jurisdiction of the procuring entity. The TVL-SHS IUs can utilize their specialization expert/teacher as the inspector of the procured goods, while the Schools Division Offices can utilize the specialization expert/teacher from the recipient schools that are non-IUs.

11.4. **TVL-SHS IUs procured goods:** For Goods that will be procured by the recipient TVL-SHS IU, the awarded supplier will deliver the goods directly to the procuring recipient TVL-SHS IU. The school inspection and acceptance team shall conduct inspection of the delivered goods guided by the Inspection and Test Protocol prepared by the Bureau of Learning Resources-Cebu.

A. The School Head shall organize School Inspection and Acceptance Team (SIAT) and designate its members that will be composed of the following:

A.1. Inspector(s) is a specialization teacher and knowledgeable of the delivered tools and equipment. She/he handles the quality control inspection of the delivered goods guided by the Inspection and Test Protocol provided by BLR. She/he makes notation on the Inspection and Acceptance Report (IAR) for the quality of the goods received especially the noted defects and accomplishes the "Inspection" portion of the Inspection and Acceptance Report.

A.2. Property Custodian, or Supply Officer, or any Designated Official documents the delivered goods and accomplishes the acceptance portion of the Inspection and Acceptance Reports. She/he makes notation on the Inspection and Acceptance Report for the lacking/undelivered goods. Moreover, she/he accomplishes the Property Transfer Report (PTR).

A.3 Third Party Monitor is a member of any of the organizations such as: Civil Society, Barangay Official, Parent-Teachers Association (PTA) or the School Governing Council who acts as witness during the delivery and receipt of the delivered goods. She/he accomplishes the "Third Party Monitor" portion of the Inspection and Acceptance Report.

B. Final Inspection and Acceptance Procedure at the Recipient School

- B.1. The School Inspection and Acceptance Team (SIAT) shall conduct inventory, inspection and final acceptance of the delivered Goods to validate its completeness, condition and performance;
- B.2. To ensure the quality and correctness of the delivered Goods, the SIAT should not accept delivery with broken seal or open Package;
- B.3. The conduct of the inspection and test will be guided by the Inspection and Test Protocol provided by BLR-Cebu;
- B.4. The technical specifications and the approved and accepted samples will be used as reference during inspection. However, in case the approved and accepted samples will have deviation from the technical specifications, the approved samples will be used as reference;
- B.5. Conduct 100% inspection;
- B.6. Conduct visual inspection. The material/s must conform with the technical specifications. There must be no breakage, peeled-off paint, chipped edges, sharp edges, cracks, scratches, and other deficiencies / defects;
- B.7. Do dimensional inspection. Measure the height, width, length, diameter, depth, and/or thickness;
- B.8. Printed graduations and/or markings must be clear and legible and in standard form (e.g., abbreviation of centimeter is in small letters "cm") and could not be easily scratched off/peeled off;
- B.9. All markings/labels must be in correct spelling;
- B.10. Do functionality test to validate the level of performance and accuracy of the equipment;
- B.11. Quality control product markings are required, such as CE, ISO, ASTM, PS, and the likes. If not available, the Supplier is required to submit quality assurance certificate/s issued by the manufacturer/s;
- B.12. Non-compliance with the technical specifications or the approved sample will be the basis for the rejection of the goods;
- B.13. Provide QC PASSED sticker on the goods that passed the QC inspection;
- B.14. Turnover rejected goods to the Supplier for replacement. The replacement goods will be

subjected to same inspection and test procedures; and

- B.15. The School Inspection and Acceptance Team (SIAT) shall accomplish the required delivery documents, retain copy for the school and ensure the submission of copies to the following: Schools Division Office, Regional Office, Bureau of Learning Resources-Cebu, DepEd Central Office Asset Management Division (complete set of the delivery documents and the Property Transfer Report) and Third Party Monitor (IAR only).

11.5. **SDO procured goods:** Due to the large volume of the Goods that will be procured by SDO and considering the distance between recipient schools, a two-layered inspection is highly recommended to ensure delivery of better quality goods to the recipient schools. The first layer of inspection is the pre-delivery inspection at the warehouse of the Supplier that shall be conducted by the inspection team organized by the SDOs, while the second layer inspection shall be conducted at the recipient school by the school inspection team during delivery.

The quality control inspection shall be conducted in two layers as follows:

- A. Pre-delivery inspection at the warehouse of the Supplier:

A.1. The conduct of the inspection and test with the Inspection and Test Protocol prepared by Bureau of Learning Resources-Cebu will be done at the warehouse of the supplier prior to the delivery to the recipient schools;

A.2. The technical specifications and the approved and accepted samples shall be used as reference during inspection. In case of deviations of the approved sample/s from the technical specifications, the approved sample/s will be used as reference;

A.3. Conduct 100% inspection;

A.4. Conduct visual inspection. The material/s must conform with the approved sample and/or technical specifications. There must be no breakage, peeled-off paint, chipped edges, sharp edges, cracks, scratches, and other deficiencies/defects;

A.5. Do dimensional inspection. Measure the height,

- width, length, diameter, depth, and/or thickness;
- A.6. Printed graduations and/or markings must be clear and legible and in standard form (e.g., abbreviation of centimeter is in small letters "cm") and could not be easily scratched off/peeled off;
  - A.7. All markings/labels must be in correct spelling;
  - A.8. Do functionality test to validate the level of performance and accuracy of the equipment;
  - A.9. Quality control product markings are required, such as CE, ISO, ASTM, PS, and the likes. If not available, the Supplier is required to submit quality assurance certificate/s issued by the manufacturer/s;
  - A.10. Non-compliance with the technical specifications and/or approved sample will be the basis for the rejection of the goods;
  - A.11. Turnover rejected goods to the Supplier for replacement. The replacement goods will be subjected to the same inspection and test procedures;
  - A.12. Provide QC PASSED sticker on the goods that passed the QC inspection.
  - A.13. The SDO inspectors shall seal the package of the goods that passed the inspection and test by signing and providing date across thesealing tapes.
  - A.14. Provide QC PASSED sticker on the goods that passed the QC inspection.

The Inspectorate Team of the SDO which is designated by the Schools Division Superintendent should have knowledge on the procured TVL Tools and equipment.

B. Final Inspection and Acceptance at the recipient schools:

The procured goods that passed the pre-delivery inspection and test conducted by the SDO inspection team at the warehouse of the supplier will be delivered to the recipient TVL-SHS non-IU.

- B.1. Composition of the School Inspection and Acceptance Team (SIAT)  
The school head shall organize the School Inspection and Acceptance Team (SIAT) and designate its members with the composition as follows:

- B.1.1. Inspector(s) must be a specialization/program instructor and knowledgeable of the delivered TVL tools and equipment who shall conduct the final quality control inspection of the delivered goods guided by the Inspection and Test Protocol prepared by the Bureau of Learning Resources, make notation on the Inspection and Acceptance Report for the quality of the goods received especially the discovered defects, if there are any and accomplish the "Inspection" portion of the IAR.
- B.1.2. Property Custodian, Supply Officer or Designated Official who shall document the delivered goods and accomplish the acceptance portion of the IAR and make notation on the IAR for lacking/undelivered goods.
- B.1.3. Third Party Monitor is a member of any of the organizations such as: Civil Society, Barangay Officials, Parent-Teachers Association (PTA) or School Governing Council who shall act as witness during the delivery and receipt of the delivered goods and accomplishes the "Third Party Monitor" portion of the IAR.

## B.2. Final Inspection and Acceptance Procedure

- B.2.1. The School Inspection and Acceptance Team (SIAT) shall conduct inventory and final acceptance and may also conduct re-inspection and re-test of the delivered goods to validate the completeness and the condition of the Goods as it arrived since the goods passed the SDO inspection and provided with "QC PASSED" sticker;
- B.2.2. To ensure quality and correctness of the delivered Goods, the SIAT should not accept delivery with broken seal or open package.
- B.2.3. The inspection and test will be guided by the Inspection and Test Protocol prepared by the Bureau of Learning Resources-Cebu;
- B.2.4. Conduct 100% inspection;
- B.2.5. Conduct visual inspection. The material/s must conform with the

technical specifications/the approved samples. There must be no breakage, peeled-off paint, chipped edges, sharp edges, cracks, scratches, and other deficiencies/defects;

- B.4.6. Do dimensional inspection. Measure the height, width, length, diameter, depth, and/or thickness;
- B.4.7. Printed graduations and/or markings must be clear and legible and in standard form (e.g., abbreviation of centimeter is in small letters “cm”) and could not be easily scratched off/peeled off;
- B.4.8. All markings/labels must be in correct spelling;
- B.4.9. Do functionality test to validate the level of performance and accuracy of the equipment;
- B.4.10. Quality control product markings are required, such as CE, ISO ASTM, PS, and the likes. If not available, The Supplier is required to submit quality assurance certificate issued by the manufacturer;
- B.4.11. Non-compliance with the technical specifications or sample will be the basis for the rejection of the goods;
- B.4.12. The SIAT shall accomplish the required delivery documents, retain copy for the school and ensure the submission of copies to the following: Schools Division Office, Regional Office, Bureau of Learning Resources-Cebu, DepEd Central Office Asset Management Division (complete set of the delivery documents and the Property Transfer Report) and Third Party Monitor (IAR only).

## **12. Storage and Safekeeping**

- 12.1. To ensure proper storage and safekeeping of the goods, the Schools Division Offices shall conduct school readiness survey to establish capability of the school especially on the infrastructure requirements.
- 12.2. The storing and safeguarding of the delivered Goods will be the responsibility of the recipient school once the full

process of site inspection, acceptance, and turnover are accomplished.

12.3. Safekeeping of the LTEs is a crucial undertaking of the school. The school head that has the responsibility and accountability of the school assets should make sure that the LTEs are stored properly, safely and securely.

12.4. Regulations for proper and safe storage:

- a. The Recipient School shall ensure the security and proper storage of the LTEs.
- b. The storage facility shall be free from moisture, contamination of chemicals and its fumes, termites, dust and other elements or conditions that could endanger the LTEs.
- c. Store heavy goods on the lower levels with the heaviest on the lowest level for stability of the storage cabinet.
- d. Large equipment that cannot be placed in storage cabinet shall be stored in a closed, secured, and flood-free room with concrete flooring and proper ventilation.
- e. Wrap the large equipment that will be stored in the stock room with a plastic to prevent accumulation of dust and place it on a wooden or plastic pallet to elevate it from the floor so as to also prevent direct contact with water in case of flood.
- f. Clean and lubricate tools and equipment after every use and before storing.
- g. Store lubricants in a well-ventilated room far from source of heat or flame to prevent accidental fire and to prevent personnel getting suffocated with the fumes.
- h. Never store highly flammable liquids and materials such as gasoline or diesel and paper in school especially in the storeroom.
- i. Chemicals should be stored separately in a rust-and-chemical resistant storage cabinet made of material like stainless steel, with exhaust for proper ventilation.
- j. Always make available a minimum of two (2) ABC-type fire extinguishers with minimum capacity of five (5) kg in every storage area especially the storage of lubricants and chemicals.

### 13. **Delivery**

13.1. The delivery for this project shall be door-to-door direct to the recipient schools including those procured by the SDOs for the TVL-SHS non-IUs.

13.2. The Supplier shall inform the recipient schools ten (10) calendar days prior to the actual delivery date to ensure the presence of the School Inspection and Acceptance Team and the Third Party Monitor who shall act as witness during delivery and turnover of the procured goods.

13.3. The goods that will be delivered to the recipient schools shall be according to the requirements of the contract and have passed the inspection and test.

**14. Documentation**

14.1. All required delivery documents; (government delivery document and supplier delivery document) shall be available and properly accomplished by the School Inspection and Acceptance Team.

14.2. The delivery documents are as follows:

**For Non-IU Recipient School**

Government Delivery Documents:

- a) Inspection and Acceptance Report (IAR) - 7 copies [Recipient School (Non-IU), Supplier, SDO-Property, SDO-Accounting/COA, RO-Property, Third Party Monitor, and CO-BLR (Cebu)]
- b) Property Transfer Report (PTR) - 2 copies (Recipient School and SDO-Property)

Suppliers' Delivery Documents:

- c) Delivery Receipt - 4 copies (Recipient School, Supplier, SDO-Property, SDO-Accounting/COA,)
- d) Master Packing List - 4 copies (Recipient School, Supplier, SDO-Property, SDO-Accounting/COA)

**For IU Recipient School**

Government Delivery Documents:

- a) Inspection and Acceptance Report (IAR) - 7 copies [Recipient School (IU)- Property, Recipient School (IU)-Accounting/COA, Supplier, SDO-Property, RO-Property, Third Party Monitor, and CO-BLR (Cebu)]

Suppliers' Delivery Documents:

- b) Delivery Receipt - 4 copies [Recipient School (IU)-Property, Recipient School (IU)-Accounting/COA, Supplier, SDO-Property]
- c) Master Packing List - 4 copies [Recipient School (IU)-Property, Recipient School (IU)-Accounting/COA, Supplier, SDO-Property]

14.3. Flow of the Submission of the Delivery Documents. The Property Officer/Custodian of the recipient school shall collect and review the entry of the accomplished delivery documents. The School Property Officer/Custodian shall



keep the school copy, and give the suppliers' copy to the Forwarder. Then, the school Property Officer will submit the copies for the Schools Division Office (SDO), Regional Office, Central Office-Asset Management Division (AMD), and the Central Office-Bureau of Learning Resources-Cebu, to the SDO within five (5) calendar days from the receipt of the goods. The SDO shall consolidate the reports of all the recipient schools within the area of jurisdiction and submit the consolidated report to the Regional Office within five (5) calendar days from the receipt of the report. The Regional Office shall consolidate the report of the SDOs and submit to the concerned offices within five (5) calendar days from the receipt of the report.

14.4. The recipient school Property Officer shall prepare a post procurement report detailing the goods procured, the price, and comments. She/he shall attach copy of the inspection report signed by the inspectors and the School Head and shall submit to the SDO following the procedure stated below:

- a. The IU and non-IU recipient schools shall submit these documents within five (5) calendar days after the receipt of the delivery to the SDO;
- b. The SDO inspectors shall submit the signed pre-delivery inspection report to the Schools Division Superintendent.
- c. The SDO shall consolidate all the reports from the recipient schools within the area of jurisdiction, the pre-delivery inspection report of SDO inspectors and submit the reports to RO within five (5) calendar days after the receipt of the report; and
- d. The RO shall submit a consolidated report with attachments within five (5) calendar days after the receipt of the SDO reports to the Bureau of Learning Resources (BLR)- Cebu, through the following mode of transmissions email: [blr.ceb@deped.gov.ph](mailto:blr.ceb@deped.gov.ph) or fax no. (032) 255-3005 copy furnish DepEd Central Office (CO), Finance and Budget Performance Monitoring and Procurement Management Service.

15. **Full Utilization of Funds**

It is important to fully utilize the allocated funds. However, in the event that contract amount is lower than the allotment provided, the remaining amount may be used for procuring same category of goods; subject however, to the usual accounting and auditing rules and regulations pursuant to DepEd Order No. 16, s 2018.

## **VI. Monitoring and Evaluation**

16. It is very important to conduct monitoring and evaluation to ensure full utilization and availability of functional LTEs. The School Head shall create a committee that will conduct regular M & E and prepare the Bi-Annual Monitoring and Evaluation Report of Non-Text Learning Resources - Annex "E", to be submitted to the Schools Division Office through the Curriculum Implementation Division (CID) seven calendar days after the end of the semester. The committee should be composed of personnel who are utilizing and are familiar with the LTEs such as the subject area specialist/s, laboratory and workshop managers, and property officer/s.

17. The SDO-CID shall conduct monitoring and evaluation to validate the schools' bi-annual report while Regional Office CLMD shall conduct validation of the schools' bi-annual report in randomly selected schools and prepare a validation report.

18. The SDO CID shall submit the summarized version of the school M & E Bi-Annual Report together with their evaluation report to RO CLMD and to DepEd Central Office through the Bureau of Learning Resources. The report will serve as reference for Central Office to establish the replacement program.

## **VII. References**

RA 9184. An Act Providing for the Modernization, Standardization, and Regulation of the Procurement Activities of the Government and for Other Purposes and the Revised Implementing Rules and Regulations

DepEd Order No. 16, s 2018, Implementing Guidelines on the Release and Use of Funds for fiscal year 2018 DepEd Order No. 67, s 2016 the Revised Signing Authorities for Financial Matters.

DepEd Order No. 026, s 2018, Creation of Additional Bids and Awards Committees in the Regional and Schools Division Offices

Government Accounting Manual

## **VIII. LIST OF ANNEXES**

The following documents are enclosed to facilitate the downloading of funds and procurement of goods:

- Annex "A" - Containing allocation of funds with Corresponding estimated cost.
  - a) Funds allocated to Schools Division Offices (SDOs) for TVL-SHS non-Implementing Units

- b) Funds allocated to TVL-SHS Implementing Units
- Annex "B" - Containing list of tools and equipment to be locally procured per specialization / program with estimated cost. **(The BAC shall validate the estimated cost through the conduct of local market survey and market cost analysis to finalize the ABC.)** BLR - Cebu to provide the list directly to SDOs and TVL-SHS IUs
- Annex "C" - Containing technical specifications of the tools and equipment to be procured.
- Annex "D" - Procedure on the Downloading and Release of TVL Funds
- Annex "E" - Bi-Annual Monitoring and Evaluation Report of Non-Text Learning Resources
- Annex "F" - Inspection and Test Protocol

## **IX. Effectivity**

These guidelines shall take effect immediately and remain in force, unless sooner repealed, amended, or rescinded. All existing Orders and Memoranda inconsistent with this Order are rescinded.