



Republic of the Philippines
Department of Education
REGION I



OFFICE MEMORANDUM

No. 99 s. 2026

**INCLUSION OF REQUIRED PROVISION IN THE TERMS OF REFERENCE (TOR)
FOR PROCUREMENT OF MEALS, VENUE, AND ACCOMMODATION**

To: Assistant Regional Director
Chiefs of the Functional Divisions
Heads of Units/Sections
All Others Concerned

1. In reference to the guidance provided by the Legal Unit relative to the integration of Commission on Audit (COA)-mandated provisions in procurement contracts and to ensure compliance with existing COA rules and regulations, all End-Users are hereby directed to include the required provision in the **Terms of Reference (TOR) for the procurement of meals, venue, and accommodation** for training, workshops and/or seminars.

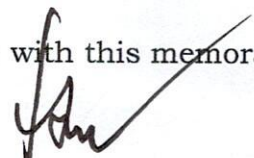
2. The following provision shall be included in the TOR to properly address the guaranteed versus actual number of participants:

"The number of participants to be served for the first day shall be based on the number of confirmed participants, which shall be communicated by the End-User/First Party to the Supplier/Second Party at least five (5) days before the start of the activity. For the second and succeeding days, the number of participants shall be subject to adjustment based on the actual number of participants."

3. In this regard, the **End-User shall ensure that the confirmed number of participants is properly coordinated with the winning supplier at least five (5) days prior to the activity, and that billing and the Statement of Account shall be based strictly on the actual number of participants served.**

4. This measure is adopted to ensure compliance with existing COA rules and regulations, promote transparency, accountability, and cautious utilization of government funds.

5. For immediate dissemination and strict compliance with this memorandum is desired.


TOLENTINO G. AQUINO
Director IV

AD/RJLC/eqb/mpi/OM_TOR
March 9, 2026



Flores St., Catbangan, City of San Fernando, La Union
Telephone Nos.: (072) 607-8137/682-2324
DepEd Region I region1@depd.gov.ph
www.depdedregion1.com

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Republic of the Philippines
Department of Education
REGION I

February 23, 2025

ELVIRA Q. BUENO

Administrative Officer IV
Procurement Unit

Dear Ms Bueno:

Good Day!

This refers to your request for the review and integration of COA mandated provisions in the procurement contracts by this Office with its Suppliers specifically on the Procurement of Goods relative to the guaranteed and actual participants of the activity and acceptance of goods with minimal revision in the technical specifications.

Upon review of the provisions provided for in the sample contract attached to the letter, it is noted that several documents were deemed to form part of the contract such as the "Terms of Reference".

Such being the case, it is suggested that the above-mentioned mandated provisions be incorporated in the Terms of Reference. Suggested provision is as follows:

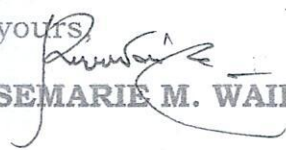
As to the guaranteed versus the actual participants:

"The number of participants to be served for the first day shall be based on the number of participants confirmed and which will be communicated by the End-User/First Party to the Supplier/Second Party five (5) days before the start of every training/seminar. On the second and succeeding days, the number of participants shall be subject to adjustment based on the actual number of participants."

For the other concern, the undersigned will communicate with you personally in your Office.

Thank you very much.

Very truly yours,


ATTY. ROSEMARIE M. WAILAN
Atty. IV