



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
GENERAL SOLANO ST., SAN MIGUEL, MANILA

BIDS AND AWARDS COMMITTEE

Resolution No. 2024-104

WHEREAS, the Department of Budget and Management-Bids and Awards Committee (DBM-BAC) conducted a Public Bidding for the Project, "Supply and Delivery of Tokens, Collaterals, and Training Kits," which is composed of the seven (7) lots, through the FY 2025 National Expenditure Program (NEP), as reflected in the Indicative Annual Procurement Plan, CY 2025, with details below:

Lot	Lot Title	Approved Budget for the Contract (ABC)
1	Procurement of Training Kits for the Public Financial Management Competency Program (PFMCP) for Local Government Units	P3,325,504.00
2	Procurement of Tokens for PFMCP Resource Speakers and other PFM-related Sessions	P446,000.00
3	Procurement of Tokens for the Delegates in Foreign Study Visits	P201,000.00
4	Supply and Delivery of Collaterals for DBM Activities on Internal Control and Internal Audit, and Other Systems and Productivity Improvement-Related Matters	P716,000.00
5	Procurement of Various Tokens for DBM Media-Related Events	P839,000.00
6	Supply and Delivery of CY 2025 DBM Internal Quality Audit (IQA) Team Learning and Development (L&D) Activity and CY 2025 DBM Quality Management System (QMS) Summit Tokens	P95,000.00
7	Supply and Delivery of DBCC Collaterals	P171,000.00

WHEREAS, for the purpose of early procurement authorized under Section 7.6 of the 2016 Revised Implementing Rules and Regulations (IRR) of Republic Act (RA) No. 9184, the proposed budget under the FY 2025 NEP was used as basis in funding the project;

WHEREAS, on November 1, 2024, the Invitation to Bid for the Project was posted on the Philippine Government Electronic Procurement System (PhilGEPS) website, the DBM website, the official DBM Facebook page, and all DBM bulletin boards;

WHEREAS, three (3) prospective bidders, namely: (i) Kaifashion Philippines Inc. (Kaifashion); (ii) Tanjer Enterprises; and (iii) VJ Graphic Arts, Inc., attended the Pre-bid Conference on November 8, 2024;

WHEREAS, Supplemental/Bid Bulletin No. 1 was issued on November 15, 2024 to clarify, modify or amend items in the Bidding Documents;

WHEREAS, during the submission and opening of bids on November 22, 2024, three (3) bidders submitted their bids for Lot 1 of the Project, namely: (i) Tanger; (ii) DVK Philippines Enterprises (DVK); and (iii) Kaifashion; while only one (1) bidder, Tanger, submitted bids for Lots 2, 3, 4, 5, and 7 of the Project; and no bidder submitted a bid for Lot 6 of the Project;

WHEREAS, a failure of bidding was declared for Lot 6 of the Project on November 22, 2024 under DBM-BAC Resolution No. 2024-98;

WHEREAS, after preliminary examination of the bids, the DBM-BAC, using non-discretionary "pass/fail" criteria, determined the following:

For Lots 2, 3, 4, 5, and 7 -

- 1) The submissions of Tanger for Lots 2, 3, 4, 5, and 7 of the Project as "passed" for complying with all the eligibility and technical requirements as stated in the Bidding Documents;

WHEREAS, after evaluation of the financial components of the bids of Tanger for Lots 2, 3, 4, 5, and 7 of the Project, the DBM-BAC declared the respective submissions of Tanger as the Single Calculated Bids in the following respective amounts:

Lot 2	-	P442,000.00
Lot 3	-	P199,350.00
Lot 4	-	P486,000.00
Lot 5	-	P835,350.00
Lot 7	-	P159,000.00

WHEREAS, after verification, validation, and ascertainment of all statements made and documents submitted by Tanger, using non-discretionary criteria, as stated in the Bidding Documents, it was determined that the submissions of Tanger for Lots 2, 3, 4, 5, and 7 of the Project passed all the criteria for post-qualification;

WHEREAS, Section 36 of the 2016 Revised IRR of RA No. 9184 provides, among others, that a single calculated and responsive bid shall be considered for award if only one bidder submits a bid, and its bid is found to be responsive to the bidding requirements;

For Lot 1 -

- 1) The respective submissions of Tanger and DVK as "passed" for complying with all the eligibility and technical requirements as stated in the Bidding Documents; and
- 2) The submission of Kaifashion as "failed" for Kaifashion's failure to comply with the required contents of the Revised Section VII. Technical Specifications as prescribed in the Supplemental/Bid Bulletin No. 1 dated November 15, 2024 for the Project, pursuant to Section 25.2 (a) (vii) of the 2016 Revised IRR of RA No. 9184;

WHEREAS, after evaluation of the financial components of the bids for Lot 1 of the Project, the bids were ranked based on the total calculated bid prices to identify the Lowest Calculated Bid, as follows:

- | | | |
|-----------|---|---------------|
| 1. DVK | - | P3,278,800.00 |
| 2. Tanjer | - | P3,315,200.00 |

WHEREAS, the DBM-BAC accordingly declared the submission of DVK for Lot 1 of the Project as the Lowest Calculated Bid in the amount of P3,278,800.00;

WHEREAS, Section 34.1 of the 2016 Revised IRR of RA No. 9184 provides that, "[t]he Lowest Calculated Bid/Highest Rated Bid shall undergo post-qualification in order to determine whether the bidder concerned complies with and is responsive to all the requirements and conditions as specified in the Bidding Documents";

WHEREAS, Section 30.1 of the 2016 Revised IRR of RA No. 9184 partly provides that "bids that fail to include any requirement or are incomplete or patently insufficient shall be considered as 'failed'";

WHEREAS, relatedly, Section 34.2 of the same IRR states that, "[w]ithin five (5) calendar days from receipt by the bidder of the notice from the BAC that the bidder has the Lowest Calculated Bid or Highest Rated Bid, the bidder shall submit to the BAC **its latest income and business tax returns, and other appropriate licenses and permits required by law and stated in the Bidding Documents. Failure to submit any of the post-qualification requirements on time, or a finding against the veracity thereof, shall disqualify the bidder for award:** Provided, That in the event that a finding against the veracity of any of the documents submitted is made, it shall cause the forfeiture of the Bid Security in accordance with Section 69 of this IRR"; (emphasis supplied)

WHEREAS, further, Section 34.3 of the same IRR provides that, "[t]he post-qualification shall verify, validate, and ascertain xxx **all the other statements made and documents submitted** by the bidder with the Lowest Calculated Bid/Highest Rated Bid, **using non-discretionary criteria**, as stated in the Bidding Documents"; (emphases supplied)

WHEREAS, the post-qualification requirements under Clause 20 of Section II. Instructions to Bidders (ITB) and reiterated in Clause 20 of Section III. Bid Data Sheet of the Philippine Bidding Documents (PBDs), explicitly require the submission of the Latest Income and Business Tax Returns, filed and paid through the Electronic Filing and Payment System (EFPS), consisting of the following:

- i 2023 Income Tax Return with proof of payment; and
- ii VAT Returns (Form 2550M and 2550Q) or Percentage Tax Returns (2551M) with proof of payment covering the months from April 2024 to September 2024;

WHEREAS, for purposes of post-qualification, DVK submitted, among others, the following documents:

Submitted Post-Qualification Documents	Details as appearing in the submitted post-qualification requirements
2023 Income Tax Return	BIR Form No. 1701 submitted thru the eBIRForms Facility on April 15, 2024 (per Tax Return Receipt Confirmation from ebirforms-noreply@bir.gov.ph)
Quarterly Value-Added Tax Return of for the Period April 1, 2024 to June 30, 2024	BIR Form No. 2550-Q filed on July 12, 2024 with EFPS Reference No. 102400060657693
Quarterly Value-Added Tax Return of for the Period July 1, 2024 to September 30, 2024	BIR Form No. 2550-Q filed on October 23, 2024 with EFPS Reference No. 102400062267674

WHEREAS, upon verifying the documents submitted by DVK, it was found that the submitted 2023 Income Tax Return of DVK was **electronically filed on April 15, 2023 thru the eBIRForms Facility and not through the EFPS**; (emphases supplied)

WHEREAS, the BIR, through Revenue Memorandum Circular (RMC) No. 30-2013,¹ reiterated BIR Revenue Regulation (RR) No. 9-2001² on the mandatory filing of tax returns and payment of taxes through EFPS, **which includes taxpayers joining public bidding**, pursuant to Executive Order (EO) No. 398, s. 2005,³ as implemented by RR Nos. 3-2005 and 1-2016;⁴ (emphasis supplied)

WHEREAS, relatedly, the Government Procurement Policy Board (GPPB) issued Resolution No. 11-2013⁴ mandating the filing of tax returns and payment of taxes through EFPS which is stipulated in the relevant provisions of the PBDs, specifically under Clause 20 of Section II. Instructions to Bidders (ITB), and further reiterated in Clause 20 of Section III. Bid Data Sheet;

¹ Issued on April 12, 2013; Guidelines on the Taxation of Compensation Income of Philippine Nationals and Alien Individuals Employed by Foreign Governments I Embassies I Diplomatic Missions and International Organizations Situated in the Philippines

² Issued on August 3, 2001; Electronic Filing of Tax Returns and Payment of Taxes

³ Issued on January 12, 2005; Directing Timely and Complete Payment of Taxes as a Precondition for Entering Into, and as a Continuing Obligation in Contracts with the Government, its Departments, Agencies and Instrumentalities

⁴ Issued on February 10, 2016; Amending Certain Provisions of Revenue Regulations No. 3-2005

⁵ Approved on July 30, 2013; Approving Amendments to the Philippine Bidding Documents for the Procurement of Goods [ITB and BDS Clause 29.2(a)], Infrastructure Projects [ITB and BDS Clause 28.2(a)], and Consulting Services [ITB and BDS Clause 27.2(a)]

⁶ Issued on November 27, 2015; Mandatory Filing of Tax Returns and Payment of Taxes through the Electronic Filing and Payment System (EPFS) of the Bureau of Internal Revenue (BIR)

⁴ Approved on July 30, 2013; Approving Amendments to the Philippine Bidding Documents for the Procurement of Goods [ITB and BDS Clause 29.2(a)], Infrastructure Projects [ITB and BDS Clause 28.2(a)], and Consulting Services [ITB and BDS Clause 27.2(a)]

WHEREAS, furthermore, in a similar subject matter, Non-Policy Matter (NPM) No. 144-2015 of the Government Procurement Policy Board (GPPB) provides, among others, that, "[t]he PBDs now provide, in no uncertain terms, that only tax returns filed and taxes paid through the BIR EFPS shall be accepted. Thus, the latest income and business tax returns required under Section 34.2 of the revised IRR pertain to those paid and filed through EFPS"; (emphasis supplied)

WHEREAS, the same NPM also reiterates that "[w]hat the rules require is the submission of the latest income and business tax returns filed and paid through the EFPS and printed thru the Tax Return Inquiry Facility of the BIR"; (emphasis supplied)

WHEREAS, after verification, validation, and ascertainment of all statements made and documents submitted by DVK for Lot 1 of the Project, using non-discretionary criteria, as stated in the Bidding Documents, the DBM-BAC found that the submission of DVK failed the criteria for post-qualification, particularly for its failure to provide the latest Income Tax Return, filed and paid through the EFPS, in accordance with ITB Clause 20 of Section III. Bid Data Sheet;

WHEREAS, relatedly, Section 34.5 of the 2016 Revised IRR of RA No. 9184 provides that, "[i]f, however, the BAC determines that the bidder with the Lowest Calculated Bid/Highest Rated Bid **fails the criteria for post-qualification**, it shall immediately **notify the said bidder in writing of its post-disqualification and the grounds for it**"; (emphases supplied)

WHEREAS, Section 34.6 of the 2016 Revised IRR of RA No. 9184 provides, among others, that "[i]mmediately after the BAC has notified the first bidder of its post-disqualification, and notwithstanding any pending request for reconsideration thereof, **the BAC shall initiate and complete the same post-qualification process on the bidder with the second Lowest Calculated/Highest Rated Bid.**" (emphasis supplied)

NOW, THEREFORE, for and in consideration of the foregoing premises, the BAC **RESOLVED**, as it is hereby **RESOLVED**, the following:

For Lot 1 -

- 1) To declare the post-disqualification of DVK Philippines Enterprises for the Project, "Supply and Delivery of Tokens, Collaterals, and Training Kits – Lot 1 (Procurement of Training Kits for the Public Financial Management Competency Program [PFMCP] for Local Government Units)," and to notify the said bidder in writing about its post-disqualification and the grounds for it, pursuant to Section 34.5 of the 2016 Revised IRR of RA No. 9184; and
- 2) To initiate and complete the post-qualification process on the bidder with the second Lowest Calculated Bid, i.e., of Tanjer Enterprises, pursuant to Section 34.6 of the same IRR;

For Lot 2, 3, 4, 5, and 7 -

- 3) To declare the bids of Tanjer Enterprises for the Project, "Supply and Delivery of Tokens, Collaterals, and Training Kits - Lot 2 (Procurement of Tokens for PFMCP Resource Speakers and other PFM-related Sessions), Lot 3 (Procurement of

Tokens for the Delegates in Foreign Study Visits), Lot 4 (Supply and Delivery of Collaterals for DBM Activities on Internal Control and Internal Audit, and Other Systems and Productivity Improvement-Related Matters), Lot 5 (Procurement of Various Tokens for DBM Media-Related Events), and Lot 7 (Supply and Delivery of DBCC Collaterals)," in the amounts of P442,000.00, P199,350.00, P486,000.00, P835,350.00, and P159,000.00, respectively, as the Single Calculated and Responsive Bids, in accordance with Section 34.4 in relation to Section 36 of the 2016 Revised IRR of RA No. 9184;

- 4) To recommend to the DBM Secretary, as the Head of the Procuring Entity, that the contracts for the Project be awarded to Tanjer Enterprises in the above-mentioned amounts, in accordance with Section 37.1.1 of the same IRR; and
- 5) To transmit the respective Notices of Award to the Secretary and issue the same to Tanjer Enterprises upon the approval and effectivity of the FY 2025 General Appropriations Act, pursuant to Section 7.6 of the 2016 Revised IRR of RA No. 9184.

ADOPTED, this 3rd day of December 2024 at the Department of Budget and Management, General Solano St., San Miguel, Manila.

Digitally signed
by Margaux
Salcedo

MARGAUX SALCEDO

End-user Representative (ACES)

Digitally signed
by Macaspac
John Aries Sabino

JOHN ARIES S. MACASPAC

End-user Representative (SPIB)

Digitally signed
by Mary Joy O.
de Leon

MARY JOY O. DE LEON

End-user Representative (FPRB)

not present

DANTE B. DE CHAVEZ

Member

not present

ANDREA CELENE M. MAGTALAS

Member

Digitally signed
by Diana C.
Camacho

DIANA C. CAMACHO-MERCADO

End-user Representative (ACTS)

Digitally signed
by Goddes
Hope O. Libiran

GODDES HOPE O. LIBIRAN

End-user Representative (MACRO)

not present

SHERYLL GRACE S. AROMIN

B.U.D.G.E.T. Representative

Digitally signed
by Rowel D.
Escalante

ROWEL D. ESCALANTE

Member

Digitally signed by
Ramon Vicente B.
Asuncion

RAMON VICENTE B. ASUNCION

Vice Chairperson

Digitally
signed by
Gerardo E.
Maula

GERARDO E. MAULA

Chairperson



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
GENERAL SOLANO STREET, SAN MIGUEL, MANILA

NOTICE OF AWARD

11/7 FEB 2025

MS. ANGELICA S. TAN

Tanjer Enterprises
1104 T-B Antel Seaview Towers Condominium
Roxas Boulevard, Pasay City

Dear **Ms. Tan:**

We are pleased to inform you that the contract for the Project, "Supply and Delivery of Tokens, Collaterals, and Training Kits - Lot 2 (Procurement of Tokens for PFMCP Resource Speakers and other PFM-related Sessions)," is hereby awarded to Tanjer Enterprises in the amount of P442,000.00.

In this regard, you are hereby required to post a performance security, which shall remain valid until the issuance of the Certificate of Final Acceptance by the Department of Budget and Management (DBM), in the amount and form prescribed in Section 39 of the 2016 Revised Implementing Rules and Regulations (IRR) of Republic Act No. 9184 (the Government Procurement Reform Act).

Pursuant to Section 37.2.1 of the same IRR, you have ten (10) calendar days from receipt of this Notice to post the performance security and enter into a contract with the DBM.

Thank you and God Bless.

Very truly yours,


AMENAH E. PANGANDAMAN
Secretary


2/19/25