



Republic of the Philippines  
**Department of Education**  
 Cordillera Administrative Region  
**SCHOOLS DIVISION OFFICE OF ABRA**

RELEASED  
 JUN 30 2021  
 DEPED-ABRA TINE

INVISION MEMORANDUM  
 No. 218, series of 2021

JUNE 30, 2021

**RECONSTITUTION OF SCHOOLS DIVISION OFFICE OF ABRA INSPECTORATE TEAM**

To: Assistant Schools Division Superintendent  
 Chief Education Supervisors, CID and SGOD  
 Division Office Personnel  
 School Teaching and Non-Teaching Personnel  
 All Others Concerned

- 1) In the spirit of Republic Act No. 9184 or the *Government Procurement Reform Act and its Revised Implementing Rules and Regulations*, and in compliance to DepEd Order No. 27, series of 2020 or the *Guidelines On the Reconstitution of Inspectorate Team in the Department of Education Central Office, Regional and Schools Division Offices, and Schools*, the Schools Division Office of Abra, which aims to improve the inspection standards and practices, hereby reconstitute the members of the Division Inspectorate Team, to wit:

<b>Team Leader:</b>	<b>HEDWIG M. BELMES</b> Chief Education Supervisor, Curriculum Implementation Division
<b>Regular Members:</b>	<b>RIZANNE C. COLLADO</b> Administrative Assistant III – Senior Bookkeeper, Accounting Unit
	<b>JARELL B. BALUBAR</b> Administrative Aide IV - Property Supply Section
<b>Provisional Members:</b> The Provisional Members are representatives of the Implementing Unit/End-User Unit who has expertise and technical skill relevant to the goods procured.	
<b>Projects</b>	<b>IUs/EUs</b>
Learning Materials, Supplementary Learning Resources, Printing Projects and LTE for TVL and SME	<b>RONALD T. MARQUEZ</b> , Education Program Supervisor <b>RYNWALTER A. PAA</b> , Project Development Officer II
Food and Medicines, Dental Tools and Supplies and Other Health Supplies such as COVID-19 Response Materials/Equipment	<b>Dr. APOLINAR A. TURQUEZA</b> , Medical Officer III <b>CRISELDA B. PALOS</b> , Nurse I
Sports-Related Goods and Equipment	<b>RONILO P. GARCIA</b> , Education Program Supervisor <b>EMMANUEL B. BUGTONG</b> , Education Program Supervisor
Training/Seminar Kits	<b>EDEN T. ADRIATICO</b> , Senior Education Program Specialist <b>HENRIETA A. BRINGAS</b> , Education Program Supervisor



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Furniture and Related Goods	<b>Engr. FERNANDO A. SEMANERO</b> , Engineer III <b>Engr. AMADOR CEASAR T. GARCIA, Jr.</b> , Project Engineer <b>Engr. JOLLY A. DACUYAN</b> , Project Engineer
DCP Packages, IT Related Goods and Internet Services	<b>MARLO B. BORJA</b> , Information Technology Officer I <b>JUMAR T. PRINCER</b> , Administrative Assistant III – Senior Bookkeeper
DRRM Supplies and Materials	<b>FLORENCIO B. RIFAREAL, Jr.</b> , Senior Education Program Specialist <b>RONILO P. GARCIA</b> , Education Program Supervisor
Service Vehicles	<b>LEO B. GUZMAN</b> , Agriculturist <b>RAINY ROY V. BILLEDO</b> , Administrative Aide VI
Security, Janitorial and Other General Services	<b>GEMMA B. CABUTAJE</b> , Administrative Officer IV <b>MILAGROS P. ACELADOR</b> , Agriculturist

- 2) The aforementioned Inspectors shall hold their position for a period of **two (2) fiscal year**, and may be removed and replaced on valid grounds. **Only the representative of the IU/EU as Provisional Member is replaced occasionally** depending on the type of goods for inspection. The **designation of the Team Leader and Regular Members are fixed**, subject to the rules on removal such as the continuing refusal to perform inspection duties without justifiable reason, and such designation shall take effectively upon the signing of this Division Memorandum. The Inspectorate team shall perform exhaustive and comprehensive final inspection of goods procured. **Provisional Members of the Bids and Awards Committee (BAC) shall not be assigned to inspect items awarded by the BAC where they were assigned.** The Division Office strictly reminds everyone that **no inspection shall proceed without the presence of the Team Leader, Regular Members, and Provisional Member.**
- 3) The Inspectorate Team shall be **in-charge of the overall conduct of pre-delivery, delivery and post-delivery inspection of procured goods.** In addition to the **roles and responsibilities** provided under DO No. 5, s. 2010 and DO No. 42, s. 2018, the Inspectorate Team shall likewise **perform functions** such as, but not limited to, the following:
- Attend the Pre-Inspection Conference with the Implementing Units/End-user Units wherein specific tasks are allocated to each inspector;
  - Attend Post-Inspection Conference wherein the findings and result of the inspection are discussed;
  - Prepare the inspection references prior to the scheduled inspection such as copies of technical specifications, inspection and test protocols sourced from the bidding documents of the project, the necessary measuring and testing instruments and the forms for recording the measurement data;



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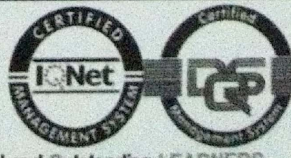


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- d. Familiarize themselves with the technical specifications of the goods and the inspection and test protocols before proceeding to the inspection site;
  - e. Check the completeness and authenticity of the documents presented by the supplier;
  - f. Conduct physical inspection of the goods, and check whether the technical specifications, quantity and standards as indicated in the perfected Contract/Purchase Order are met;
  - g. Perform trial and operational test on equipment, computers and other related goods. Request the Supplier to demonstrate operation of the equipment and observe its performance;
  - h. Check the inclusion of warranty certificate and instructional manual;
  - i. Sign the Inspection Portion of the Inspection Report stating, among others, its assessment and findings;
  - j. Submit assessment reports and policy recommendations concerning the conduct of inspection; and
  - k. Attend meetings, conferences and training programs as may be required by the Central Office or Heads of the Regional Office.
- 4) To promote transparency integrity and accountability, the following **Rules of Conduct** shall be observed by the Inspectorate Team:
- a. Adhere strictly to the date and time indicated in the Notice of Pre-Delivery Inspection or Delivery Schedule and Inspection Order/Authority;
  - b. Avoid availing of free services from the Supplier such as meals, transportation and accommodation as this might lead to the expectation of instant favorable result of inspection. Acceptance or solicitation of any gift or favor from the Supplier is strictly prohibited;
  - c. Ensure that the inspection is properly documented, e.g., through photographs of the goods and the performance of inspection, and all necessary documents are authentic and duly signed;
  - d. Record the expenses incurred in performing the inspection and charge the same to the appropriate office according to the agreement of the concerned offices;
  - e. Maintain professional, business-like dealing with the Supplier or Contractor in the course of the inspection. Inappropriate friendly relations between and among the Inspectors and the Supplier, or Contractor must be avoided; and
  - f. Observe minimum public health and safety standards at the inspection site, including but not limited to, the following:
    - i. Wearing of mask or face shield at all times;
    - ii. Wearing of hand gloves during inspection;
    - iii. Observance of physical distancing; and
    - iv. Disinfecting of hands immediately after inspection of item through proper washing with soap and water or alcohol-based sanitizer; and
    - v. Temperature checking, especially of delivery workers prior to unloading of goods.
- 5) Similarly, all School Heads are directed to **reconstitute their respective Inspectorate Team and submit** to the Division Office a copy of the School Inspectorate Team to **sdoabra.adminservices@deped.gov.ph, not later than July 7, 2021, Wednesday**. The said team shall be composed of a Team Leader, Regular Members, and a Provisional Member, following the provisions of DepEd Order No. 27, s. 2020.



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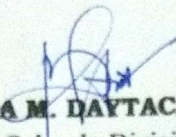


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- 6) Enclosed is a copy of the Guidelines on Inspection and Acceptance of the Items as stated in the Commission on Audit Training Handbook on Property and Supply Management System for information and reference.
- 7) All Division Memoranda and other related issuances which are inconsistent with this memorandum are hereby repealed, rescinded or modified accordingly.
- 8) Immediate dissemination and compliance to this memorandum is desired.

  
**BENILDA M. DAYTACA, EdD, CESO VI**  
Assistant Schools Division Superintendent  
OIC-Office of the Schools Division Superintendent

Enclosure:  
As stated

References:

DepEd Order No. 27, s. 2020  
DepEd Order No. 26, s. 2020  
COA Training Handbook on  
Property and Supply  
Management System

OSDS/admin/jbp  
OSDS/LSU/jmt



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Enclosure No. 1  
Division Memorandum  
No. 24, series of 2021

2. **Packing of Items**

All supplies shall be adequately contained, packed, crated, cased, bundled, wrapped, or sealed, to prevent damage, spoilage, and loss. They must be plainly labeled and marked on the outside showing the exact contents. (Sec. 111, COA Cir. 92-386).

**Objective:**

- Protect the goods against all normal transportation hazard;
- Facilitate handling, loading, and storage of goods;
- Limit the packing or container space and weight to a minimum in order to obtain the lowest transportation rates and charges;
- Enable carriers to effect delivery to intended consignees.

3. **Receipt and Recording of Deliveries**

All items to be inspected shall be accepted first by the Property Officer, as the case may be. (Sec. 114, COA Cir. 92-386)

The above provision pertains only to receipting/signing on the delivery receipt and temporary reordering of the deliveries upon arrival of the goods/articles to the agency's premises. The deliveries are still subject to inspection for conformity with specifications on the order.

**INSPECTION AND ACCEPTANCE OF THE ITEMS**  
(Appendix 9.3)

Inspection means the examination (including testing) of supplies and services (including raw materials, and component) to determine whether the supplies and services conform to contract requirements, which include all applicable drawings, specifications and purchase description.

Inspection may consist of check for identity, quantity and shipping damages.



**General Policies in the Inspection of Deliveries**

1. All inspection and acceptance of supplies and services by the agency shall be conducted in the most economical and expeditious manner consistent with the best interest of the government and, shall conform to the provision of applicable regulations and standards, sampling procedures (statistical) quality control procedures, policies relating to interchange of services and uniform method of interpreting specifications.
2. Inspection on behalf of the government shall be conducted in all cases prior to acceptance, except as otherwise permitted by regulation. Inspection shall be accomplished by or under the supervision of government qualified personnel.

**Guidelines in the Inspection of Supplies/Materials/Equipment**

1. Look into the compliance with the standards and specifications as stated in the contract
2. In view of the total lifting of pre-audit, [COA Circular No. 95-006 dated 18 May 1995], inspection by COA is no longer a prerequisite neither for acceptance nor for payment.
3. Inspection shall be undertaken by the authorized inspector of the agency
4. The Chief, Inspection Unit, as authorized by the head of the agency or bureau, may waive the inspection of purchases of insignificant value, provided he/she is fully convinced that the delivery in question is in accordance with the specifications of the order. The waiver of inspection must be stamped on the original copies of order and invoice.
5. All items to be inspected shall invariably be accepted first by the property officer.
6. The officials responsible for or in charge of accepting deliveries of procured items shall, within twenty four (24)



hours from such acceptance, notify the Auditor of the time and date of the scheduled deliveries

- Report of inspection of all consumables shall be submitted to the COA Auditor within twenty-four (24) hours. Sec. 114, Rule 15, COA Cir. 92-386

#### Technique In Property Inspection

- Inspection by Item* - individual item is checked for conformity to every requirement stated in the specifications. This method of inspection is applicable, but not limited to deliveries of equipment/fix assets.
- Inspection by Sampling* - Sampling is a process of obtaining information about a group of data having similar purpose or function, usually ten percent (10%) of it.

The use of this procedure requires a high degree of judgment in order that the inspection can be considered as a reliable tool towards meaningful and effective inspection. The type of sampling to be used will depend upon the accuracy of the result desired, the availability of personnel, time and other factors. In some specific items, the specifications require actual quantity of samples to be taken from a lot for inspection. This method is applicable only for supplies and materials.

#### Sampling Techniques

- Random Sampling* - when items included in the sample are completely taken at random from the entire delivery or from the selected group within it.
- Internal Sampling* - When items in the delivery do not have a serial number, post number or some other form of item identification, ready identification is not possible and random sampling proves difficult to use. In using this technique items in the group are not positioned in such a manner as to bias the results, that none of the items as part of the delivery had been moved so that the first item is selected at random ( the

start is really picked as random within two or more selections sequence).

(Please refer to Appendix 1.0 for the Procedures in the Receipt, Inspection, Acceptance and Recording, Deliveries of Inventory Items and Equipments)

#### General Procedure In Conducting Inspection

- Upon receipt of the request for inspection, check the following documents as to completeness and authenticity:
  - POLO/Contract or their equivalent* - determine completeness as to date, number, name and address of supplier, suppliers acknowledgement or receipt including date of receipt, nature and place of delivery, accurate description of article's ordered, quantity, unit price, availability of funds, and approval by the head of the agency or his authorized representative.
  - Supplier's Invoice/Delivery Receipt -
    - It should be pre-numbered and not just typed, stamped or written separately
    - Check all date contained thereon
    - It should conform with those in the order/contract and
    - Note "RECEIVED" portion. Receipt and date of item delivered should be duly acknowledged by the property officer.
  - Other required papers necessary for a substantive inspection such as catalogue/brochures/government standard specifications, etc.
- Proceed to delivery site and conduct inspection and testing procedures if applicable.
- If delivery is subject to test and samples are taken, accomplish the certificate of sampling in accordance with the prescribed guideline on testing.
- Prepare inspection report immediately after inspection for submission to the agency inspector's supervisor.

**Inspection Procedures for Specific Item**

1. Paper and Paper Products
  - Take note of the packing. Generally, they should be adequately contained and packed in manila paper, properly labeled and marked. Newsprint should be packed flat in original factory containers.
  - Identify the specifications of the paper or the label, which should conform with those indicated on the order.
  - From the lot, five (5) reams shall be taken at random.
  - Determine conformity of the size, kind of paper and color, ordered and/or specified on the label and make an actual count. Each ream usually contains 500 sheets.
  - After the above has been determined calculate the substance number (lbs. quality) of the paper by taking ten sheets at random from the sample
  - Reams taken above and get the equivalent substance in grams per square meter of the result from Table II (Appendix 2.0).

The substance number (lbs. Quantity) may be calculated by using the following formulas:

$$\text{Substance} = \frac{\text{A Basic}}{\text{B Actual}} \times W$$

Where: A Basic - area of basic size (sq. in.) of the particular type of paper delivered.

Refer to Table I (Appendix 2.0) below for the standard basic size, for each type of paper.

- A - Actual size of paper delivered (length x width)
- B - Weight of one ream of paper delivered (in English System)

Substance in the metric system - uses what is known as the grams per square meter or GSM.

The basis is that a square meter of paper is weighted and the weight noted in grams. It covers paper in the reel sheets of all sizes and quantities and even scrap paper of irregular dimensions. Refer to table II for the equivalent substance in grams per square meter

2. Equipment
  - Examine the equipment as to physical condition - brand new, second hand, rebuilt or reconditioned. See to it that no defective or old worn out parts are used/attached to the equipment
  - Take hold of the manual, catalogue or handbook for the equipment delivered for references. All date/information contained thereon should conform with the delivery.
  - Make a physical count and inspect the unit piece-by-piece or unit-by-unit. Random sampling is not applicable for this type of delivery because you have to take note of the serial number, point of origin, color and the accessories or tools that go with the equipment.
  - Request the supplier or his representative to demonstrate the operation of the equipment (test run) in your presence and that of the end-user requisitioner and observe the actual performance thereof.
  - Get the warranty card and note down the warranty card number in the original invoice. Check if the serial number indicated thereon is the same as that of the delivery

3. Drugs and Medicines/Chemicals
  - Open all packages, cartons or boxes and make an actual count to check for possible shortage, shipping damage, breakage, etc.
  - Take representative samples at random and evaluate delivery based on the data appearing on the label, like brand, generic name, manufacturer,

5. Textiles

- Determine the type of textile material delivered, if it confirms with the order. If type is not physically determinable, subject the same to test at PTRI, DOST, BS.
- Check color for conformity with the order or the bid sample, if any;
- Check the point of origin, manufacture, packing, label, etc.
- Check width (inch) and length in yard or meter. Compare with order
- For delivery in bundles, conduct physical count. At random, check actual width and length of a bundle. Compare with standard width and length indicated in the bundle.

6. Construction Materials

Gravel and Sand

- Take note of the plate number, date and time of delivery on the face of the original invoice.
- Measure at least 3 heights of the pile of gravel/sand. While still in the truck and not yet unloaded for each delivery.
- After unloading, get the inside dimension of the truck as to length, width and height.
- Compute for the capacity of each truck using the formula:

Volume:  $V = L \times W \times H$

- Compute the actual volume of the delivery using the same formula but use average height:

Average Height:  $H = \frac{H1+H2+H3}{3}$



- To determine quality, subject a sample to a grading, specific gravity, abrasion, and etc. test at DPWH or Engineering Schools.

7. Wood and Wood Products

- Determine the specific species of the lumber. If inspector is not familiar with the kind of wood, have sample subject to test for identification and classification of wood at DENR.
- Examine presence of damages and defects such as decay or rot, checks and split, sapwood, holes, scars, knots or any other defects that may reduce its life strength and durability.
- Measure the width (inch), thickness (inch) and length (feet of the lumber). Compute the quantity in board feet using the formula:

Board Feet =  $\frac{W \times T \times L}{12} \times N$

Where:

- W = Width of the lumber in inches
- T = Thickness in inches
- L = Length in feet
- N = Number of pieces delivered

- Determine if dimension of delivery as compared to that called for in the order or invoice is within the universally accepted tolerances for lumber measurements as fixed by the Department of Trade and Industry.

Authorized Laboratories for Testing and Evaluation

Articles subject to test shall be sent to any of the following laboratories, which ever is appropriate for the required test analysis, and certification for compliance with specifications:

- Research and Development Center, (AFP)
- Ordnance and Chemicals
- Quarter master
- Special delivery





- Bureau of Food and Drug (BFAD)
  - Food
  - Drugs and Medicines
  - Cosmetics
- Bureau of Research and Standards (DPWH)
  - Construction materials
- Industrial Technology Development Center (ITDI)
  - Office supplies
  - Industrial products
- Metals Industry Research and Development Center (MIRDC)
  - Metal products
- Bureau of Soil and Water Management-
  - Fertilizers
- Bureau of Animal Industry
  - Animal Feeds
  - Veterinary products
- Forest Management Bureau (FMB) of the DENR-
  - Wood and wood products
- Philippine Textile Research Institute (PTRI):
  - Textile

All charges and fees for the test and analysis on delivery samples shall be charged to or paid by the procuring agency, said payment to be made available from the funds for consumption of supplies and materials, or from other funds available at the agency concerned.

#### *Waiver of Test*

The authorized inspector may waive the test analysis of purchases subject to test under the following conditions:

- When the specifications of the order do not need actual testing because they can be determined or calculated.



- When the specifications of the supplies or property of the current purchase are similar with those of the prior purchases, which had already been tested by authorized testing agency, provided that the current and previous purchases are from the same supplier. The previous laboratory report shall be valid for six (6) months from date of test.
- When deliveries are government products, provided that same are delivered to the local government in their original containers, sealed and properly labeled without any indication of tampering or an attempt to unseal the containers. (Sec. 132, COA Cir. 92-386)

#### **Documentary Requirement for Inspection as Prescribed Under COA Memo 91-704**

1. Inspection of deliveries/fabrication/installation
  - Approved Contract/PO/ LO
  - Invoice/Delivery Receipt/ Billing document and Official Receipt
  - Certificate of Acceptance
  - Performance/Quality Test Result (if Available)
  - Detailed Cost Breakdown
  - Brochures/manual/supplier's catalogue (if applicable)
  - Other document specified in the contract necessary to determine conformance with specifications (e.g. approved plans/drawing, samples, standard specifications, etc.)
2. Inspection of Infrastructure Projects.
 

For reported progress accomplishment

  - Approved accomplishment report
  - Certificate of completion and acceptance (for 100% accomplishment)
  - Perfected (approved) original contract and all approved variation orders
  - Approved plans and specifications (original and all variations orders involved in the reported accomplishment)



- Authorized (approved) breakdown of the contract cost (original) and all variation orders involved in reported accomplishment)
- As-built plans (for completed projects only)

#### For Necessity of Variation Orders

- Approved variation order subject of inspection/verification
- Original Contract
- Approved original plans and specifications and/or latest approved revised plans prior to the subject variation order
- Authorized breakdown of the original contract cost
- Approved revised plans and specifications for the variation order
- Project engineers' report showing the dates of inspections and the results thereof, to support the necessity of the issuance of the variation order.

### 3. Post-Repair Inspection of Facilities, Heavy Equipment, Aircraft and marine Vessels

- Approved contract/job order/ purchase order and its integral parts including all approved variation orders issued
- Certificate of completion and acceptance
- Accomplishment report signed by management/agency concerned
- Approved original and revised (if there are variation order issued) installation plans/lay-out for the repair of building/ equipment/facilities
- Complete technical description of equipment/aircraft/vessel
- Duly accomplished report of waste materials Certificate of sea travel/ seaworthiness for marine vessel and certificate of airworthiness for aircraft

### 4. Post repair inspection of vehicles, all equipment except heavy equipment

- Approved job order/work order/contract
- Agency certificate of acceptance
- Waste materials report, if applicable

#### Acceptance or Rejection of Deliveries

Where a trend of shortage in quantity, deficiency, or defectiveness in quality is established, the inspector may recommend for rejection or reduction in price.

After consideration of tolerable allowance, the following standards shall be observed by the inspector in the evaluation of the result of the inspection.

- Supplies or property tested and found to be in accordance with the required specifications shall be accepted.
- Supplies or property whose quality analysis shows a deficiency of less than ten (10%) percent may be accepted, provided they shall serve the purpose for which they were purchased, the defect is minor and the contract price is reduced according to the deficiency noted.
- Supplies or property whose quantity is short by volume, weight, actual count, etc. shall be subject to reduction on contract price at an amount equivalent to the shortage, provided said deliveries are acceptable to the agency or unit.
- Damaged items that are not disclosed or incorrectly marked as such shall be subjected to corresponding reduction in price.

Formula for determining the percentage deficiency:

$$\% \text{ deficiency} = \frac{[\text{Actual standard}] - \text{Standard}}{\text{Standard}} \times 100$$