



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

BIDS AND AWARDS COMMITTEE

Resolution No. 2024-113

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) Tanjer; (ii) DVK Philippines Enterprises (DVK); and (iii) Kaifashion; while only one (1) bidder, Tanjer, 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, the DBM-BAC accordingly declared the bids of Tanjer 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, under DBM-BAC Resolution No. 2024-104 dated December 3, 2024;

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 Lot 1:

- 1) The respective submissions of Tanjer and DVK Philippines Enterprises (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, 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 its latest Income Tax Return, filed and paid through the EFPS, in accordance with ITB Clause 20 of Section III. Bid Data Sheet;

WHEREAS, based on the results of the post-qualification of the bid submission of DVK for Lot 1 of the Project, the DBM-BAC issued DBM-BAC Resolution No. 2024-104 dated December 3, 2024, resolving as follows:

- 1) To declare the post-disqualification of DVK for Lot 1 of the Project 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, Tanjer, pursuant to Section 34.6 of the same IRR;

WHEREAS, the DBM-BAC issued the Notice of Post-disqualification to DVK on December 9, 2024;¹

WHEREAS, Section 55.1 of the 2016 Revised IRR of RA No. 9184 provides, among others, that “[d]ecisions of the BAC at any stage of the procurement process may be questioned by **filing a request for reconsideration within three (3) calendar days upon receipt of written notice** or upon verbal notification”; (emphasis supplied)

WHEREAS, through letter dated December 10, 2024,² DVK sought reconsideration of the DBM-BAC’s declaration of its submission as “failed.” In support to the subject request for reconsideration, DVK, in its letter, cited BIR Revenue Memorandum Circular (RMC) No. 51-2024 dated April 8, 2024,³ which provides that the filing of the Annual Income Tax Return (AITR) for Calendar Year 2023 shall be done electronically in any of the available BIR electronic platforms (Electronic Filing and Payment System [eFPS] or eBIRForms), and in case of unavailability/inaccessibility of the electronic platforms, manual filing of the AITR may be allowed;

WHEREAS, it is important to note that, under item I. of the same RMC, taxpayers mandated to use the eFPS shall file the AITR electronically and pay the taxes due thereon through the eFPS-Authorized Agent Banks (AABs) where they are enrolled. **Likewise, the said taxpayers shall use the eBIRForms facility in the filing of their AITR in cases where filing through the eFPS is not possible due to the following reasons:**

1. **Enrollment in BIR-eFPS and eFPS-AAB is still in process;**
2. **The enhanced form is not yet available in the eFPS;**
3. **Unavailability of BIR-eFPS covered by an Advisory published in the BIR Website (www.bir.gov.ph); or**
4. **Unavailability of eFPS-AAB system covered by an Advisory released/published by the AAB.** (emphases supplied)

WHEREAS, relative thereto, upon verification in the BIR Website, there were no issued advisories regarding the unavailability of the BIR electronic platforms during the filing period for the 2023 AITR. Hence, the filing through eFPS must still be complied with,

¹ Dated December 6, 2024, sent via email to DVK on December 9, 2024

² Received by the DBM on the same date via email to the BAC Secretariat

³ Guidelines in the Filing of Annual Income Tax Returns and Payment of Taxes Due Thereon for Calendar Year 2023

consistent with the above BIR rules and pursuant to Executive Order EO No. 398, s. 2005,⁴ as implemented by Revenue Regulations Nos. 3-2005⁵ and 1-2016.⁶

WHEREAS, accordingly, using non-discretionary pass/fail criterion, it was determined that 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. Hence, the DBM-BAC denied the request for reconsideration of DVK, and affirmed its declaration finding DVK as "post-disqualified";

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. If the second bidder passes the post-qualification, and provided that the request for reconsideration of the first bidder has been denied, the second bidder shall be post-qualified as the bidder with the LCRB or HRRB";

WHEREAS, considering the foregoing and pursuant to DBM-BAC Resolution No. 2024-104, after verification, validation, and ascertainment of all statements made and documents submitted by Tanjer, using non-discretionary criteria, as stated in the Bidding Documents, the DBM-BAC, on December 20, 2024, found that the submission of Tanjer passed all the criteria for post-qualification.

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

- 1) To declare the bid of Tanjer 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)," in the amount of P3,315,200.00, as the Lowest Calculated and Responsive Bid, in accordance with Section 34.4 of the 2016 Revised IRR of RA No. 9184;
- 2) To recommend to the DBM Secretary, as the Head of the Procuring Entity, that the contract for the Project be awarded to Tanjer Enterprises in the above-mentioned amount, in accordance with Section 37.1.1 of the same IRR;
- 3) To notify all other bidders, in writing, of the DBM-BAC's recommendation within three (3) calendar days from the issuance of the resolution recommending award of the contract, pursuant to Section 37.1.1 of the same IRR; and

⁴ Issued 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

⁵ Issued on February 16, 2005; Rules and Regulations Implementing Executive Order No. 398 (EO 398) and Requiring Timely and Complete Payment of Taxes as a Precondition for Entering Into and as a Continuing Obligation in Contracts with Government

⁶ Issued on February 10, 2016; Amending Certain Provisions of Revenue Regulations No. 3-2005

- 4) To transmit the Notice 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 20th 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

Digitally signed by
Dante B. De Chavez

DANTE B. DE CHAVEZ
Member

not present

ANDREA CELENE M. MAGTALAS
Member

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

12 1 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 1 (Procurement of Training Kits for the Public Financial Management Competency Program [PFMCP] for Local Government Units)," is hereby awarded to Tanjer Enterprises in the amount of P3,315,200.00.

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,


LEONIDO J. PULIDO III

Assistant Secretary and Acting Chief of Staff


TANJER ENTERPRISES

2/20/25



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

MS. ANGELICA S. TAN

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

Dear **Ms.Tan**:

Pursuant to Section 37.2.1 of the 2016 Revised Implementing Rules and Regulations (IRR) of Republic Act No. 9184 and as provided in the Notice of Award (NOA) which you received on February 25, 2025, you have ten (10) calendar days from receipt of the NOA to post the required performance security and enter into a contract with the Department of Budget and Management (DBM).

Further, as stated in Section 40.1¹ of the same IRR, failure to post the required performance security or enter into a contract with the DBM within the stipulated period shall cause the forfeiture of the bid security and the imposition of appropriate sanctions.

Relative to the foregoing, attached for your signature are eight (8) copies of the contract 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)."

Please submit the signed contract, together with the performance security, on or before March 7, 2025, 2:00 p.m., to the DBM-BAC Secretariat or through the Central Records Division, DBM Bldg. 3, Gen. Solano St., San Miguel Manila.

Thank you.

Very truly yours,


AARON ALBERTO A. ESCALONA
Head, DBM-BAC Secretariat


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TANJER ENTERPRISES

2/25/25

¹ 40.1. If the bidder with the LCRB, HRRB, SCRB or SRRB fails, refuses or is unable to submit the documents required under Section 37.1 of this IRR or to make good its bid by entering into a contract with the Procuring Entity or post the required Performance Security within the period stipulated in this IRR or in the Bidding Documents, the bid security shall be forfeited and the appropriate sanctions provided in this IRR and existing laws shall be imposed, except where such failure, refusal or inability is through no fault of the said bidder.