



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

**BIDS AND AWARDS COMMITTEE**

**Resolution No. 2025-25**

**WHEREAS**, the Department of Budget and Management-Bids and Awards Committee (DBM-BAC) conducted a Public Bidding for the Project, "Supply and Delivery of Pins and Rings for the CY 2025 Implementation of DBM's Rewards and Recognition System," with an Approved Budget for the Contract of P1,773,000.00 through the authorized appropriations under the FY 2025 General Appropriations Act, as reflected in the Supplemental Annual Procurement Plan No. 3, CY 2025;

**WHEREAS**, on March 18, 2025, 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**, two (2) prospective bidders, namely: (i) Elev8 Trading and Marketing Corporation; and (ii) Laricel's Jewelry, attended the Pre-bid Conference on March 25, 2025;

**WHEREAS**, during the submission and opening of bids on April 8, 2025, two (2) bidders submitted their bids, namely: (i) MJM Manufacturing Corporation (MJM); and (ii) Laricel's Jewelry (Laricel);

**WHEREAS**, after preliminary examination of the bids, the DBM-BAC, using non-discretionary "pass/fail" criteria, determined the submissions of all bidders 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, the bids were ranked based on the total calculated bid prices to identify the Lowest Calculated Bid, as follows:

1. MJM	-	P1,469,010.00
2. Laricel	-	P1,596,000.00

**WHEREAS**, the DBM-BAC accordingly declared the submission of MJM as the Lowest Calculated Bid in the amount of P1,469,010.00;

**WHEREAS**, after verification, validation, and ascertainment of all statements made and documents submitted by MJM, using non-discretionary criteria, as stated in the Bidding Documents, the DBM-BAC found that the submission of MJM failed to meet the criteria for post-qualification due to its failure to **submit its latest income and business tax returns, and other appropriate licenses and permits required by law and as stated in the Bidding Documents, within the prescribed deadline**, as explicitly

required under Clause 20<sup>1</sup> of Section II. Instructions to Bidders (ITB), reiterated in Clause 20<sup>2</sup> of Section III. Bid Data Sheet of the Philippine Bidding Documents (PBDs), and consistent with Section 34.2 of the 2016 Revised Implementing Rules and Regulations (IRR) of Republic Act (RA) No. 9184;

**WHEREAS**, based on the results of the post-qualification of the bid submission of MJM, the DBM-BAC issued DBM-BAC Resolution No. 2025-20 dated April 15, 2025, resolving as follows:

- 1) To declare the post-disqualification of MJM for the Project, "Supply and Delivery of Pins and Rings for the CY 2025 Implementation of DBM's Rewards and Recognition System," 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, Laricel, pursuant to Section 34.6 of the same IRR;

**WHEREAS**, the DBM-BAC issued the Notice of Post-disqualification to MJM on April 28, 2025;<sup>3</sup>

**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 April 30, 2025,<sup>4</sup> MJM sought reconsideration of the DBM-BAC's declaration of its submission as "post-disqualified." MJM stated that, in compliance with the DBM-BAC letter<sup>5</sup> on April 8, 2025, MJM submitted all the required post-qualification documents via electronic mail on April 13, 2025. However, upon MJM's internal review conducted on April 15, 2025, MJM discovered that only one document<sup>6</sup> had been successfully attached to the email sent to the DBM-BAC. Further, as represented by MJM, this was due to an unintended technical oversight, and not in any way a willful neglect of the requirement. As a corrective measure, MJM promptly sent the complete set of post-qualification documents via email on the same date, or on April 15, 2025;

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<sup>1</sup> Within a non-extendible period of five (5) calendar days from receipt by Bidder of the notice from the BAC that it submitted the Lowest Calculated Bid, the Bidder shall submit its latest income and business tax returns filed and paid through the BIR Electronic Filing and Payment System (eFPS) and other appropriate licenses and permits required by law and stated in the BDS.

<sup>2</sup> The bidder with the Lowest Calculated Bid shall submit ALL of the following post-qualification requirements:

xxx

3. 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

xxx

<sup>3</sup> Dated April 28, 2025, sent via email to MJM on the same day

<sup>4</sup> Received by the DBM on the same date via email to the BAC Secretariat

<sup>5</sup> Notice from the BAC that the bidder has the Lowest Calculated Bid

<sup>6</sup> 2023 Income Tax Return with proof of payment



**WHEREAS**, in response to MJM's request for reconsideration, the DBM-BAC noted that Clause 20 of Section II. ITB clearly states, as reiterated in Clause 20 of Section III. Bid Data Sheet, of the PBDs for the Project, that the bidder with the Lowest Calculated Bid (LCB) shall submit **ALL** the following post-qualification requirements **within the non-extendible period of five (5) calendar days from receipt by the bidder of the notice** from the BAC, as follows:

1. Latest Income and Business Tax Returns, filed and paid through the Electronic Filing and Payment System (EFPS), consisting of the following:
  - a. 2023 Income Tax Return with proof of payment;
  - b. **VAT Returns (Form 2550M and 2550Q) or Percentage Tax Returns (2551M) with proof of payment covering the months from September 2024 to February 2025;** and
2. **In case the Mayor's/Business permit mentioned in the PhilGEPS certificate is recently expired, the renewed permit shall be submitted in accordance with Section 34.2 of the IRR of RA No. 9184.** xxx;

**WHEREAS**, the DBM-BAC reiterated that MJM should have submitted all of the required post-qualification documents **on or before April 13, 2025.**<sup>7</sup> The DBM-BAC also recalled that during the Opening of Bids for the Project on April 8, 2025, MJM, upon having been determined and declared as the bidder with the LCB, was reminded of the same. However, based on available records and as represented by MJM's request for reconsideration, **the complete set of post-qualification documents was submitted only on April 15, 2025**, that is two (2) calendar days beyond the prescribed deadline;

**WHEREAS**, additionally, the DBM-BAC noted that Section 34.2 of the 2016 Revised IRR of RA No. 9184 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**, in this regard, the DBM-BAC did not find any merit in the request for reconsideration of MJM;

**WHEREAS**, the DBM-BAC noted that in accordance with Section 55 of the 2016 Revised IRR of RA No. 9184, MJM has the option, within seven (7) calendar days upon receipt of the DBM-BAC letter-reply to the request for reconsideration of MJM, to protest the DBM-BAC's decision by filing a verified position paper, accompanied by the payment of a non-refundable protest fee, before the Head of the Procuring Entity;

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<sup>7</sup> The 5<sup>th</sup> calendar day from April 8, 2025 (i.e., the date MJM was declared and notified that it has the LCB for the Project)



**WHEREAS**, the DBM-BAC further noted that Section 57 of the 2016 Revised IRR of RA No. 9184 provides that, “[i]n no case shall any protest taken from any decision treated in this Rule stay or delay the bidding process: Provided, however, **that protests must first be resolved before any award is made**”;

**WHEREAS**, meanwhile, 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”; (emphasis supplied)

**WHEREAS**, considering the foregoing and pursuant to DBM-BAC Resolution No. 2025-20, after verification, validation, and ascertainment of all statements made and documents submitted by Laricel, using non-discretionary criteria, as stated in the Bidding Documents, the DBM-BAC, on May 6, 2025, found that the submission of Laricel 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 deny the request for reconsideration of MJM Manufacturing Corporation and affirm its decision to declare the same as “post-disqualified”;
- 2) To notify MJM Manufacturing Corporation of its decision through the issuance of a response letter;
- 3) To declare the bid of Laricel’s Jewelry for the Project, “Supply and Delivery of Pins and Rings for the CY 2025 Implementation of DBM’s Rewards and Recognition System,” in the amount of P1,596,000.00, as the Lowest Calculated and Responsive Bid, in accordance with Section 34.4 of the 2016 Revised IRR of RA No. 9184;
- 4) To recommend to the DBM Head of the Procuring Entity that the contract for the Project be awarded to Laricel’s Jewelry in the above-mentioned amount, in accordance with Section 37.1.1 of the same IRR, subject to the resolution of any possible protest from MJM Manufacturing Corporation, pursuant to Section 57 of the 2016 Revised IRR of RA No. 9184;
- 5) 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

- 6) To transmit the Notice of Award to the DBM Head of the Procuring Entity and issue the same to Laricel's Jewelry upon the lapse of the protest period, in accordance with Section 57 of the same IRR.

**ADOPTED**, this 6<sup>th</sup> day of May 2025 at the Department of Budget and Management, General Solano St., San Miguel, Manila.

 Digitally  
signed by  
Rez C. Ruzgal

**REZ C. RUZGAL**  
*End-user Representative*

 Digitally signed by  
Dante B. De Chavez

**DANTE B. DE CHAVEZ**  
*Member*

 Digitally signed  
by Andrea Celene  
M. Magtalas

**ANDREA CELENE M. MAGTALAS**  
*Member*

not present

**SHERYLL GRACE S. AROMIN**  
*B.U.D.G.E.T. Representative*

 Digitally signed  
by Escalante  
Rowel Dela Cruz

**ROWEL D. ESCALANTE**  
*Member*

 Digitally signed by  
Ramon Vicente B.  
Asuncion

**RAMON VICENTE B. ASUNCION**  
*Vice Chairperson*

 Digitally signed by  
Gerardo E. Maule

**GERARDO E. MAULA**  
*Chairperson*



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

**NOTICE OF AWARD**

09 JUN 2025

**MS. LARICEL B. BAUTISTA**

Laricel's Jewelry  
279 Contreras St.  
Calvario, Meycauayan City  
Bulacan

Dear **Ms. Bautista:**

We are pleased to inform you that the contract for the Project, "Supply and Delivery of Pins and Rings for the CY 2025 Implementation of DBM's Rewards and Recognition System," is hereby awarded to Laricel's Jewelry in the amount of P1,596,000.00.


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,

  
**LEONIDO J. PULIDO III**  
Assistant Secretary

  
**MARVIN N. DELOS REYES**  
JUNE 10, 2025





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

**MS. LARICEL B. BAUTISTA**

Laricel's Jewelry  
279 Contreras St.  
Calvario, Meycauayan City  
Bulacan

Dear **Ms. Bautista:**

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 June 10, 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 40.1<sup>1</sup> 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 Pins and Rings for the CY 2025 Implementation of DBM's Rewards and Recognition System."

Please submit the signed contract, together with the performance security, on or before June 20, 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,

  
ABEGAIL D. IGNA  
Procurement Management Division  
**AARON ALBERTO A. ESCALONA**  
Head, DBM-BAC Secretariat

  
**MARVIN N. DELOS REYES**  
JUNE 10, 2025

<sup>1</sup> 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.