



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

SUPPLEMENTAL/BID BULLETIN (SBB) NO. 1

This SBB No. 1 dated November 9, 2021 for **Project No. DBM-2022-01, “Outsourcing of Multi-Skilled Workers,”** is issued pursuant to Section 22.5 of the 2016 Revised Implementing Rules and Regulations of Republic Act No. 9184, to clarify, modify or amend items in the Bidding Documents. Accordingly, this shall form an integral part of the Bidding Documents.

PARTICULARS								AMENDMENTS/CLARIFICATIONS							
Bid Form								Bid Form							
	PARTICULARS	2022							PARTICULARS	2022					
		NO. OF WORKER	RATE PER WORKER PER MONTH (EXCLUSIVE OF VAT)	MONTHLY RATE (EXCLUSIVE OF VAT)	ANNUAL RATE (EXCLUSIVE OF VAT)	12% VAT	ANNUAL RATE (INCLUSIVE OF 12% VAT)			NO. OF WORKER	RATE PER WORKER PER MONTH (EXCLUSIVE OF VAT)	MONTHLY RATE (EXCLUSIVE OF VAT)	ANNUAL RATE (EXCLUSIVE OF VAT)	12% VAT	ANNUAL RATE (INCLUSIVE OF 12% VAT)
	(a)	(b)	(c)	(d)=(b) x (c)	(e)=(d) x 12 months	(f)=(e) x 12%	(g)= (e) + (f)		(a)	(b)	(c)	(d)=(b) x (c)	(e)=(d) x 12 months	(f)=(e) x 12%	(g)= (e) + (f)
xxx								xxx							
II	Employer’s Share of Monthly Contribution	11				<u>0.00</u>		II	Employer’s Share of Monthly Contribution	11				<u>0.00</u>	

	in favor of the Multi-Skilled Workers						
A	Carpenter	2				<u>0.00</u>	
	SSS Premium					0.00	
	PhilHealth Premium					0.00	
	Pag-IBIG Fund Premium					0.00	
	ECC Premium					0.00	
B	Welder	1				<u>0.00</u>	
	SSS Premium					0.00	
	PhilHealth Premium					0.00	
	Pag-IBIG Fund Premium					0.00	
	ECC Premium					0.00	
C	Plumber	2				<u>0.00</u>	
	SSS Premium					0.00	
	PhilHealth Premium					0.00	
	Pag-IBIG Fund Premium					0.00	
	ECC Premium					0.00	
D	Electrician	2				<u>0.00</u>	

	in favor of the Multi-Skilled Workers						
A	Carpenter	2				<u>0.00</u>	
	SSS Premium					0.00	
	PhilHealth Premium					0.00	
	Pag-IBIG Fund Premium					0.00	
	ECC Premium					0.00	
B	Welder	1				<u>0.00</u>	
	SSS Premium					0.00	
	PhilHealth Premium					0.00	
	Pag-IBIG Fund Premium					0.00	
	ECC Premium					0.00	
C	Plumber	2				<u>0.00</u>	
	SSS Premium					0.00	
	PhilHealth Premium					0.00	
	Pag-IBIG Fund Premium					0.00	
	ECC Premium					0.00	
D	Electrician	2				<u>0.00</u>	

	SSS Premium				0.00		
	PhilHealth Premium				0.00		
	Pag-IBIG Fund Premium				0.00		
	ECC Premium				0.00		
E	Aircon Technician	3			<u>0.00</u>		
	SSS Premium				0.00		
	PhilHealth Premium				0.00		
	Pag-IBIG Fund Premium				0.00		
	ECC Premium				0.00		
F	Facilities and Maintenance Supervisor	1			<u>0.00</u>		
	SSS Premium				0.00		
	PhilHealth Premium				0.00		
	Pag-IBIG Fund Premium				0.00		
	ECC Premium				0.00		
xxx							
V	Contingency to Cover Cost of Additional Multi -				P973,126.79	P 116,775.22	P 1,089,902.01

	SSS Premium				0.00		
	PhilHealth Premium				0.00		
	Pag-IBIG Fund Premium				0.00		
	ECC Premium				0.00		
E	Aircon Technician	3			<u>0.00</u>		
	SSS Premium				0.00		
	PhilHealth Premium				0.00		
	Pag-IBIG Fund Premium				0.00		
	ECC Premium				0.00		
F	Facilities and Maintenance Supervisor	1			<u>0.00</u>		
	SSS Premium				0.00		
	PhilHealth Premium				0.00		
	Pag-IBIG Fund Premium				0.00		
	ECC Premium				0.00		
xxx							
V	Contingency to Cover Cost of Additional Multi Skilled				P973,126.79	P 116,775.22	P 1,089,902.01

	PARTICULARS	2023					
		NO. OF WORKER	RATE PER WORKER PER MONTH (EXCLUSIVE OF VAT)	MONTHLY RATE (EXCLUSIVE OF VAT)	ANNUAL RATE (EXCLUSIVE OF VAT)	12% VAT	ANNUAL RATE (INCLUSIVE OF 12% VAT)
(a)	(b)	(c)	(d)=(b) x (c)	(e)=(d) x 12 months	(f)=(e) x 12%	(g)= (e) + (f)	
xxx							
II	Employer's Share of Monthly Contribution in favor of the Multi-Skilled Workers	11				<u>0.00</u>	
A	Carpenter	2				<u>0.00</u>	
	SSS Premium					0.00	
	PhilHealth Premium					0.00	
	Pag-IBIG Fund Premium					0.00	
	ECC Premium					0.00	
B	Welder	1				<u>0.00</u>	
	SSS Premium					0.00	
	PhilHealth Premium					0.00	

	PARTICULARS	2023					
		NO. OF WORKER	RATE PER WORKER PER MONTH (EXCLUSIVE OF VAT)	MONTHLY RATE (EXCLUSIVE OF VAT)	ANNUAL RATE (EXCLUSIVE OF VAT)	12% VAT	ANNUAL RATE (INCLUSIVE OF 12% VAT)
(a)	(b)	(c)	(d)=(b) x (c)	(e)=(d) x 12 months	(f)=(e) x 12%	(g)= (e) + (f)	
xxx							
II	Employer's Share of Monthly Contribution in favor of the Multi-Skilled Workers	11				<u>0.00</u>	
A	Carpenter	2				<u>0.00</u>	
	SSS Premium					0.00	
	PhilHealth Premium					0.00	
	Pag-IBIG Fund Premium					0.00	
	ECC Premium					0.00	
B	Welder	1				<u>0.00</u>	
	SSS Premium					0.00	

	Pag-IBIG Fund Premium				0.00									0.00		
	ECC Premium				0.00									0.00		
C	Plumber	2			<u>0.00</u>									<u>0.00</u>		
	SSS Premium				0.00									0.00		
	PhilHealth Premium				0.00									0.00		
	Pag-IBIG Fund Premium				0.00									0.00		
	ECC Premium				0.00									0.00		
D	Electrician	2			<u>0.00</u>									<u>0.00</u>		
	SSS Premium				0.00									0.00		
	PhilHealth Premium				0.00									0.00		
	Pag-IBIG Fund Premium				0.00									0.00		
	ECC Premium				0.00									0.00		
E	Aircon Technician	3			<u>0.00</u>									<u>0.00</u>		
	SSS Premium				0.00									0.00		
	PhilHealth Premium				0.00									0.00		
	Pag-IBIG Fund Premium				0.00									0.00		
	ECC Premium				0.00									0.00		
	PhilHealth Premium													0.00		
	Pag-IBIG Fund Premium													0.00		
	ECC Premium													0.00		
C	Plumber	2			<u>0.00</u>									<u>0.00</u>		
	SSS Premium				0.00									0.00		
	PhilHealth Premium				0.00									0.00		
	Pag-IBIG Fund Premium				0.00									0.00		
	ECC Premium				0.00									0.00		
D	Electrician	2			<u>0.00</u>									<u>0.00</u>		
	SSS Premium				0.00									0.00		
	PhilHealth Premium				0.00									0.00		
	Pag-IBIG Fund Premium				0.00									0.00		
	ECC Premium				0.00									0.00		
E	Aircon Technician	3			<u>0.00</u>									<u>0.00</u>		
	SSS Premium				0.00									0.00		
	PhilHealth Premium				0.00									0.00		
	Pag-IBIG Fund Premium				0.00									0.00		
	ECC Premium				0.00									0.00		

F	Facilities and Maintenance Supervisor	1				0.00	
	SSS Premium					0.00	
	PhilHealth Premium					0.00	
	Pag-IBIG Fund Premium					0.00	
	ECC Premium					0.00	
xxx							
V	Contingency to Cover Cost of Additional Multi Skilled that may be required and Cost of Overtime Services				P 964,924.99	P 115,791.00	P 1,080,715.99
VI	GRAND TOTAL (Item III + Item IV + Item V)			P	P	P	P

F	Facilities and Maintenance Supervisor	1				0.00	
	SSS Premium					0.00	
	PhilHealth Premium					0.00	
	Pag-IBIG Fund Premium					0.00	
	ECC Premium					0.00	
xxx							
V	Contingency to Cover Cost of Additional Multi Skilled that may be required and Cost of Overtime Services				P 964,924.99	P 115,791.00	P 1,080,715.99
VI	GRAND TOTAL (Item III + Item IV + Item V)			P	P	P	P
VI	12% VAT (ITEM V x 12%)			P	P		
VII	CONTINGENCY TO COVER COST OF ADDITIONAL MULTI-SKILLED				P 964,000.00		

	<p style="text-align: center;">THAT MAY BE REQUIRED AND COST OF OVERTIME SERVICES (INCLUSIVE OF 12% VAT)</p>					
	<p style="text-align: center;">VII I</p>	<p style="text-align: center;">GRAND TOTAL FOR FY 2023 (ITEM V+ITEM VI + ITEM VII)</p>			<p style="text-align: center;">P</p>	
<p>Query:</p> <p>1. In reference to the Bid Form and in view of the Bureau of Internal Revenue (BIR) Ruling 213-2015 dated June 19, 2015, should the Value Added Tax (VAT) be applied to the whole contract price?</p>	<p style="text-align: center;"><u>Attached is the Bid Form (Revised) which should be used as part of the Bidding Documents to be submitted by the bidders.</u></p> <p>Clarification:</p> <p>1. Yes. The VAT should be applied to the whole contract price.</p> <p>This is pursuant to BIR Ruling 213-15 dated June 19, 2015 which reiterates BIR Ruling [DA-(C-018) 075-10] dated May 25, 2010, wherein the term Gross Receipts was highlighted:</p> <p><i>“the term ‘gross receipts’ means all amounts received by the prime or principal contractor as the total price, undiminished by the amount paid to</i></p>					

the subcontractor under a subcontract arrangement. Hence, gross receipts could not be diminished by employer's SSS, SIF and Medicare contributions. The salaries form part of the taxable gross receipts of the agency for purposes of the 2% withholding tax and the 12% VAT.”

With the above-mentioned BIR rulings, clients of service providers, other than security agencies, are required to deduct and withhold the 2% creditable tax on their income payments to manpower agencies inclusive of salaries, SSS, PhilHealth, Pag-IBIG, and ECC Premium contributions.

Therefore, the 12% VAT for the contract for Outsourcing of Multi-skilled Workers should be applied from their Gross Billing Amount, regardless of the mandatory contributions included therein, considering that said amount is considered as Gross Receipts of the company.

Accordingly, the foregoing BIR rulings are applied and reflected as an amendment to the Bid Form through this SBB. Hence, the Bidders should use the revised Bid Form attached to this SBB as part of their respective bids for the Project.

Other matters:

- The “No Contact Rule” shall be strictly observed. Bidders are not allowed to call or talk to any member of the Bids and Awards Committee, Technical Working Group or Secretariat effective November 16, 2021 right after the opening of bids.
- For guidance and information of all concerned.

JANET B. ABUEL

Undersecretary

Chairperson, DBM-BAC

Bid Form for the Procurement of Goods
[shall be submitted with the Bid]

BID FORM

(Revised)

Date : _____

Project Identification No. : **DBM-2022-01**

To: *[name and address of Procuring Entity]*

Having examined the Philippine Bidding Documents (PBDs) including the Supplemental or Bid Bulletin Numbers *[insert numbers]*, the receipt of which is hereby duly acknowledged, we, the undersigned, offer **Outsourcing of Multi-Skilled Workers** in conformity with the said PBDs for the sum of *[total Bid amount in words and figures]* or the total calculated bid price, as evaluated and corrected for computational errors, and other bid modifications in accordance with the details provided herein and made part of this Bid. The total bid price includes the cost of all taxes, such as, but not limited to those which are itemized herein.

	PARTICULARS	2022			
		NO. OF WORKER	RATE PER WORKER PER MONTH (EXCLUSIVE OF VAT)	MONTHLY RATE (EXCLUSIVE OF VAT)	ANNUAL RATE (EXCLUSIVE OF VAT)
	(a)	(b)	(c)	(d)=(b) x (c)	(e)=(d) x 12 months
I	Total Due to Multi-Skilled Workers	11			
A	Carpenter	2			
	Wage rate/month				
	Five (5) Day Service Incentive Leave				
	13 th Month Pay				
B	Welder	1			
	Wage rate/month				
	Five (5) Day Service Incentive Leave				
	13 th Month Pay				
C	Plumber	2			
	Wage rate/month				
	Five (5) Day Service Incentive Leave				
	13 th Month Pay				
D	Electrician	2			
	Wage rate/month				
	Five (5) Day Service Incentive Leave				
	13 th Month Pay				
E	Aircon Technician	3			
	Wage rate/month				
	Five (5) Days Service Incentive Leave				
	13 th Month Pay				
F	Facilities and Maintenance Supervisor	1			
	Wage rate/month				
	Five (5) days Service Incentive Leave				

	PARTICULARS	2022			
		NO. OF WORKER	RATE PER WORKER PER MONTH (EXCLUSIVE OF VAT)	MONTHLY RATE (EXCLUSIVE OF VAT)	ANNUAL RATE (EXCLUSIVE OF VAT)
	(a)	(b)	(c)	(d)=(b) x (c)	(e)=(d) x 12 months
	13 th Month Pay				
II	Employer's Share of Monthly Contribution in favor of the Multi-Skilled Workers	11			
A	Carpenter	2			
	SSS Premium				
	PhilHealth Premium				
	Pag-IBIG Fund Premium				
	ECC Premium				
B	Welder	1			
	SSS Premium				
	PhilHealth Premium				
	Pag-IBIG Fund Premium				
	ECC Premium				
C	Plumber	2			
	SSS Premium				
	PhilHealth Premium				
	Pag-IBIG Fund Premium				
	ECC Premium				
D	Electrician	2			
	SSS Premium				
	PhilHealth Premium				
	Pag-IBIG Fund Premium				
	ECC Premium				
E	Aircon Technician	3			
	SSS Premium				
	PhilHealth Premium				
	Pag-IBIG Fund Premium				
	ECC Premium				
F	Facilities and Maintenance Supervisor	1			
	SSS Premium				
	PhilHealth Premium				
	Pag-IBIG Fund Premium				
	ECC Premium				
III	Total Compensation (Item I + Item II)				
IV	Administrative and Operating Overhead and Margin, including Cost for Equipment/Tools				
V	TOTAL (Item III + Item IV)			P	P
VI	12% VAT (Item V x 12%)			P	P
VII	Contingency to Cover Cost of Additional Multi Skilled that may be required and Cost of Overtime Services (inclusive of 12% VAT)				P 973,000.000
VIII	GRAND TOTAL FOR FY 2022 (Item V + Item VI + Item VII)				P

	PARTICULARS	2023			
		NO. OF WORKER	RATE PER WORKER PER MONTH (EXCLUSIVE OF VAT)	MONTHLY RATE (EXCLUSIVE OF VAT)	ANNUAL RATE (EXCLUSIVE OF VAT)
	(a)	(b)	(c)	(d)=(b) x (c)	(e)=(d) x 12 months
I	Total Due to Multi-Skilled Workers	11			
A	Carpenter	2			
	Wage rate/month				
	Five (5) Day Service Incentive Leave				
	13 th Month Pay				
B	Welder	1			
	Wage rate/month				
	Five (5) Day Service Incentive Leave				
	13 th Month Pay				
C	Plumber	2			
	Wage rate/month				
	Five (5) Day Service Incentive Leave				
	13 th Month Pay				
D	Electrician	2			
	Wage rate/month				
	Five (5) Day Service Incentive Leave				
	13 th Month Pay				
E	Aircon Technician	3			
	Wage rate/month				
	Five (5) Days Service Incentive Leave				
	13 th Month Pay				
F	Facilities and Maintenance Supervisor	1			
	Wage rate/month				
	Five (5) days Service Incentive Leave				
	13 th Month Pay				
II	Employer's Share of Monthly Contribution in favor of the Multi-Skilled Workers	11			
A	Carpenter	2			
	SSS Premium				
	PhilHealth Premium				
	Pag-IBIG Fund Premium				
	ECC Premium				
B	Welder	1			
	SSS Premium				
	PhilHealth Premium				
	Pag-IBIG Fund Premium				
	ECC Premium				
C	Plumber	2			
	SSS Premium				
	PhilHealth Premium				
	Pag-IBIG Fund Premium				
	ECC Premium				

	PARTICULARS	2023			
		NO. OF WORKER	RATE PER WORKER PER MONTH (EXCLUSIVE OF VAT)	MONTHLY RATE (EXCLUSIVE OF VAT)	ANNUAL RATE (EXCLUSIVE OF VAT)
	(a)	(b)	(c)	(d)=(b) x (c)	(e)=(d) x 12 months
D	Electrician	2			
	SSS Premium				
	PhilHealth Premium				
	Pag-IBIG Fund Premium				
	ECC Premium				
E	Aircon Technician	3			
	SSS Premium				
	PhilHealth Premium				
	Pag-IBIG Fund Premium				
	ECC Premium				
F	Facilities and Maintenance Supervisor	1			
	SSS Premium				
	PhilHealth Premium				
	Pag-IBIG Fund Premium				
	ECC Premium				
III	Total Compensation (Item I + Item II)				
IV	Administrative and Operating Overhead and Margin, including Cost for Equipment/Tools				
V	TOTAL (Item III + Item IV)			P	P
VI	12% VAT (Item V x 12%)			P	P
VII	Contingency to Cover Cost of Additional Multi Skilled that may be required and Cost of Overtime Services (inclusive of 12% VAT)				P 964,000.00
VIII	GRAND TOTAL FOR FY 2023 (Item V + Item VI + Item VII)				P
RECAPITULATION:					
	FY 2022	P			
	FY 2023	P			
	TOTAL BID AMOUNT	P			

Note: Salaries/wages, other benefits, and administrative and operating overhead should be in accordance with the prevailing laws, rules and regulations.

If our Bid is accepted, we undertake:

- a. to deliver the goods in accordance with the delivery schedule specified in the Schedule of Requirements of the Philippine Bidding Documents (PBDs);
- b. to provide a performance security in the form, amounts, and within the times prescribed in the PBDs;
- c. to abide by the Bid Validity Period specified in the PBDs and it shall remain binding upon us at any time before the expiration of that period.

Until a formal Contract is prepared and executed, this Bid, together with your written acceptance thereof and your Notice of Award, shall be binding upon us.

We understand that you are not bound to accept the Lowest Calculated Bid or any Bid you may receive.

We certify/confirm that we comply with the eligibility requirements pursuant to the PBDs.

The undersigned is authorized to submit the bid on behalf of *[name of the bidder]* as evidenced by the attached *[state the written authority]*.

We acknowledge that failure to sign each and every page of this Bid Form, shall be a ground for the rejection of our bid.

Name: _____

Legal capacity: _____

Signature: _____

Duly authorized to sign the Bid for and behalf of: _____

Date: _____