



Republic of the Philippines

DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT

DILG-NAPOLCOM Center, EDSA corner Quezon Avenue, West Triangle, Quezon City

<http://www.dilg.gov.ph>



**REITERATION OF DILG MEMORANDUM CIRCULAR NO. 2012-32 TITLED  
"IMPLEMENTATION OF GPPB RESOLUTION NO. 05-2010 AS REITERATED IN  
SECTION 21 OF REPUBLIC ACT NO. 10155 (THE GENERAL APPROPRIATIONS ACT  
OF 2012) PROVIDING FOR CERTAIN PROHIBITIONS IN THE PRINTING OF  
ACCOUNTABLE FORMS AND HIGH QUALITY VOLUME REQUIREMENTS"**

Memorandum Circular No. 2018-46

April 4, 2018

## 1.0 Background

- 1.1. Memorandum Circular No. 180 s. 2009 issued by then Executive Secretary Eduardo R. Ermita titled, "Affirming the Printing Jurisdiction of the National Printing Office" provides that the National Printing Office (NPO) shall have exclusive jurisdiction over the printing of accountable forms with money value and specialized accountable forms of the requisitioning office or agency.
- 1.2. The Government Procurement Policy Board (GPPB), as the procurement policy arm of the Government, issued Resolution No. 05-2010 which approves the guidelines on the printing of Accountable Forms and Sensitive High Quality/Volume Requirements.
- 1.3. To reiterate the prohibitions in the printing of Accountable Forms and High Quality/Volume Requirements, this Department issued Memorandum Circular No. 2012-32 titled, "*Implementation of GPPB Resolution No. 05-2010 as Reiterated in Section 21 of Republic Act No. 10155 (The General Appropriations Act of 2012) Providing for Certain Prohibitions in the Printing of Accountable Forms and High Quality Volume Requirements*".

## 2.0 Purpose

The purpose of this policy is to provide guidelines to local government units in the printing of Accountable Forms and High Quality/Volume Requirements

## 3.0 Legal Compliance

- 3.1. Section 2 of Memorandum Circular No. 180 s. 2009 titled, "Affirming the Printing Jurisdiction of the National Printing Office" provides that the NPO shall have exclusive jurisdiction over the printing of accountable forms with money value and specialized accountable forms of the requisitioning office or agency.
- 3.2. GPPB Resolution No. 05-2010 dated October 29, 2010 provides that printing of Accountable Forms and Sensitive High Quality/Volume Requirements shall only be undertaken by the recognized government printers namely: Bangko Sentral ng

Pilipinas, National Printing Office, and Asian Productivity Office (APO) Production Unit, Inc.

#### **4.0 Scope/Coverage**

All Provincial Governors, City and Municipal Mayors, DILG Regional Directors, ARMM Regional Governor, and all others concerned

#### **5.0 Policy Content and Guidelines**

5.1. All Local Chief Executives are directed to:

- 5.1.1. Strictly observe Policy Statement 1.2 of Resolution No. 05-2010, utilizing the services of Bangko Sentral ng Pilipinas, National Printing Office, and APO Production Unit, Inc. in the printing and publication of Accountable Forms;
- 5.1.2. Direct the Local Treasurer to refrain from posting the printing of Accountable Forms in the PHILGEPS; and
- 5.1.3. Direct the Bids and Awards Committee to cease conducting public bidding as far as Accountable Forms are concerned in compliance with the GPPB guidelines.

5.2. All DILG Regional Directors and the ARMM Regional Governor are hereby directed to cause the immediate and widest dissemination of this Memorandum Circular to all local government units within their respective regional jurisdictions.

#### **6.0 Penal Provisions**

Non-compliance with this Memorandum Circular is tantamount to dereliction of duty and shall be dealt with in accordance with pertinent laws, rules and regulations.

#### **7.0 References**

- 7.1 GPPB Resolution No. 05-2010 dated October 29, 2010
- 7.2 Memorandum Circular No. 180 s. 2009 titled, "Affirming the Printing Jurisdiction of the National Printing Office"
- 7.3 DILG MC No. 2012-32 titled, Implementation of GPPB Resolution No. 05-2010 as Reiterated in Section 21 of Republic Act No. 10155 (The General Appropriations Act of 2012) Providing for Certain Prohibitions in the Printing of Accountable Forms and High Quality Volume Requirements

#### **8.0 Annexes**

- 8.1 Annex 1: GPPB Resolution No. 05-2010
- 8.2 Annex 2: Memorandum Circular No 180


## 9.0 Repealing Clause

All DILG Memorandum Circulars inconsistent herewith in part or in full, are hereby modified, revoked, or repealed accordingly.

## 10.0 Effectivity

This Memorandum Circular shall take effect immediately.

## 11.0 Approving Authority

  
EDUARDO M. AÑO<sup>N</sup>  
Officer-In-Charge



## 12.0 Feedback

For related queries, kindly contact the Policy Compliance Monitoring Division of the Bureau of Local Government Supervision at Tel Nos. (02) 928 9181 or (02) 876-3454 local 4210 to 11.



## RESOLUTION NO. 05-2010

### APPROVING THE GUIDELINES ON THE PROCUREMENT OF PRINTING SERVICES

**WHEREAS**, Pursuant to Section 29 of Republic Act (RA) 9970 (General Appropriations Act of 2010), procuring entities have the option to engage the services of private printers for their printing and publication expenditures, subject to public bidding in accordance with RA 9184 and pertinent accounting and auditing rules and regulations: **PROVIDED**, that the printing of accountable forms and sensitive high quality/volume printing requirements shall only be undertaken by recognized government printers, namely: Bangko Sentral ng Pilipinas, National Printing Office and APO Production Unit, Inc.;

**WHEREAS**, the 2010 Veto Message of former President Gloria Macapagal Arroyo states that the Government Procurement Policy Board (GPPB), as the procurement policy arm of the Government, should define and set the criteria or standards in determining what constitutes sensitive high quality/volume printing requirements which may be undertaken by the named government printers without the need for public bidding. Consequently, implementation of this provision should be subject to guidelines to be issued by the GPPB;

**WHEREAS**, in a meeting held last 27 August 2010, the Technical Support Office (TSO) together with the representatives from BSP, NPO, PIA, APO Production Unit Inc., COMELEC and Presidential Communications Operations Office (PCOO) review the draft guidelines on the procurement of printing requirements;

**WHEREAS**, during the 7<sup>th</sup> and 8<sup>th</sup> Inter-Agency Technical Working Group Meeting held last 17 September 2010 and 15 October 2010, the TSO presented the draft guidelines on the procurement of printing requirements for deliberations;

**WHEREAS**, in a meeting held last 22 October 2010, the Inter-Agency Technical Working Sub-Group presented the draft guidelines to the stakeholders for further suggestions and comments;

**WHEREAS**, the Inter-Agency Technical Working Sub-Group, to whom the review and finalization of the draft guidelines was delegated to, has approved the guidelines, and agreed to favorably recommend these for the final approval of the GPPB;

**NOW, THEREFORE**, for and in consideration of the foregoing, **WE**, the Members of the **GOVERNMENT PROCUREMENT POLICY BOARD**, by virtue of the powers vested on **US** by law, hereby **RESOLVE** to confirm, adopt and approve, as **WE** hereby confirm, adopt and approve, the **IMPLEMENTING GUIDELINES ON THE PROCUREMENT OF PRINTING REQUIREMENTS**, attached as Annex "A" to, and made an integral part of, this resolution.

This resolution shall take effect immediately.



**RESOLUTION NO. 05-2010**

**APPROVED** this 29 day of October 2010 at Pasig City, Philippines

(Sgd.) _____ <b>DEPARTMENT OF BUDGET AND MANAGEMENT</b> By:	(Sgd.) _____ <b>NATIONAL ECONOMIC AND DEVELOPMENT AUTHORITY</b> By:
(Sgd.) _____ <b>DEPARTMENT OF NATIONAL DEFENSE</b> By:	(Sgd.) _____ <b>DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS</b> By:
(Sgd.) _____ <b>DEPARTMENT OF EDUCATION</b> By:	(Sgd.) _____ <b>DEPARTMENT OF HEALTH</b> By:
(Sgd.) _____ <b>DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT</b> By:	(Sgd.) _____ <b>DEPARTMENT OF ENERGY</b> By:
(Sgd.) _____ <b>DEPARTMENT OF TRADE AND INDUSTRY</b> By:	(Sgd.) _____ <b>DEPARTMENT OF FINANCE</b> By:
(Sgd.) _____ <b>DEPARTMENT OF TRANSPORTATION AND COMMUNICATIONS</b> By:	(Sgd.) _____ <b>DEPARTMENT OF SCIENCE AND TECHNOLOGY</b> By:
(Sgd.) _____ <b>PRIVATE SECTOR REPRESENTATIVE</b> By:	

Attested by:

(Sgd.)  
\_\_\_\_\_  
**DENNIS LORNE S. NACARIO**  
Board Secretary, GPPB  
OIC-Executive Director, GPPB-TSO

## GUIDELINES ON THE PROCUREMENT OF PRINTING SERVICES

### 1. POLICY STATEMENT

- 1.1. Pursuant to Section 29 of Republic Act (RA) 9970 (General Appropriations Act of 2010), procuring entities have the option to engage the services of private printers for their printing and publication expenditures, subject to public bidding in accordance with RA 9184 and pertinent accounting and auditing rules and regulations.
- 1.2. However, printing of Accountable Forms and Sensitive High Quality/Volume Requirements shall only be undertaken by the recognized government printers, namely: *Bangko Sentral ng Pilipinas*, National Printing Office, and APO Production Unit, Inc.

### 2. SCOPE AND APPLICATION

- 2.1. These guidelines shall govern the procurement of printing services for accountable forms by the national government, its branches, constitutional offices, departments, bureaus, offices, agencies, and instrumentalities, including state universities and colleges, government owned/controlled corporations, government financial institutions, and local government units.
- 2.2. It shall not apply to official ballots and election paraphernalia, including statement of votes, certificates of canvass, and paper seals, which is covered by Section 184 of *Batas Pambansa Blg. 881*, otherwise known as the Omnibus Election Code of the Philippines and Section 13 of RA 9369.

### 3. DEFINITION OF TERMS

For the purpose of these guidelines, the following terms shall have the corresponding meanings:

- a. **Accountable Forms.** Refer to forms that are individually identified, accounted for, and afforded appropriate security. The list of accountable forms shall be provided in Annex A hereof.
- b. **Recognized Government Printers (RGPs).** Refer to the printers acknowledged by the government to undertake the printing of accountable forms for other government agencies as provided for under Section 29 of RA 9970, namely, *Bangko Sentral ng Pilipinas*, National Printing Office, and APO Production Unit, Inc.
- c. **Sensitive High Quality/Volume Requirements.** Refer to printing requirements that are sensitive and of high quality or high volume determined as such by the procuring entity.

#### **4. PROCEDURE**

- 4.1. The procuring entity shall determine whether a printing expenditure is for an Accountable Form or for a Sensitive High Quality/Volume document.
- 4.2. The procuring entity shall prepare the technical specifications for the Accountable Forms or Sensitive High Quality/Volume printing requirement, which shall include, among others, the prescribed security features, output quantity, and target completion time.
- 4.3. It shall then conduct a market analysis to determine the Approved Budget for the Contract (ABC) taking into consideration the prevailing standard cost for its printing requirements.
  - 4.3.1. The procuring entity may seek the assistance of the PCOO in determining whether no RGP is capable of undertaking the printing service.
  - 4.3.2. Upon determination by the PCOO that no RGP can undertake the printing service due to time constraints and equipment limitations, the procuring entity may engage the services of private printers.
- 4.4. Thereafter, the procuring entity shall send a Request for Quotation (RFQ) to the RGPs. The quotations received will be evaluated by the procuring entity to determine which among the RGPs is most capable in performing the printing service in the most advantageous terms for the procuring entity.
  - 4.4.1. In case the offer submitted by an RGP exceeds the ABC set by the procuring entity, it may request the Presidential Communications Operations Office (PCOO) to determine (i) whether the offer of the RGP is excessive; and (ii) set the appropriate rate for such transaction.
- 4.5. The procuring entity shall then engage the services of the appropriate RGP through an Agency-to-Agency Agreement pursuant to Section 53.5 of the IRR of RA 9184.
- 4.6. The appropriate RGP engaged by the procuring entity shall directly undertake the printing services for the contracts entered into, and cannot engage, subcontract, or assign any private printer to undertake the performance of the printing service.

#### **5. EFFECTIVITY**

These guidelines shall take effect immediately upon publication in the Official Gazette or in a newspaper of general circulation.

**ANNEX A**

**A. Accountable forms identified by the recognized government printers.**

1. Official Receipt with RP Seal (water mark)
2. Carbonless Official Receipt
3. Official Receipt with RP Seal
4. Certificate of Record of Transfer of Large Cattle
5. Certificate of Ownership of Large Cattle
6. Marriage License
7. Birth Certificate
8. Death Certificate
9. Cash Ticket P0.25
10. Cash Ticket P0.50
11. Cash Ticket P1.00
12. Cash Ticket P5.00
13. Cash Ticket P10.00
14. Real Property Tax Receipt
15. Slaughter Permit and Fee Receipts
16. City / Municipal Burial Permit and Fee Receipt
17. General Journal
18. Cash Receipts Journal
19. Cash Journal
20. Check Disbursements Journal
21. Cash Disbursements Journal
22. General Ledger
23. Subsidiary Ledger
24. Property, Plant and Equipment Ledger Card
25. Property, Plant and Equipment Ledger Card – Specific Item
26. Supplies Ledger Card
27. Construction in Progress Ledger Card
28. Investments Ledger Card
29. Registry of Appropriations and Allotments
30. Registry of Allotments and Obligations Capital Outlay (RAOCO)
31. Registry of Allotments and Obligations Maintenance and Other Operating Expenses (RAOMO)
32. Registry of Allotments and Obligations Personal Services (PS)
33. Registry of Allotments and Obligations Financial Expenses (RAOFE)
34. Registry of Allotments and Notice of Cash Allocation
35. Registry of Public Infrastructures – Specific Project
36. Registry of Public Infrastructures – Summary
37. Registry of Reforestration Projects
38. Registry of Dormant Accounts
39. Registry of Accounts Written-Off
40. Registry of Loan Availments and Repayments - Foreign Individual
41. Registry of Loan Availments and Repayments - Foreign Summary
42. Registry of Loan Availments and Repayments - Domestic Individual



43. Registry of Loan Availments and Repayments - Domestic Summary
44. Registry of Grant Availments and Utilization - Foreign Individual Donor
45. Registry of Grant Availments and Utilization - Foreign Summary
46. Registry of Grants Availments and Utilization - Domestic Individual Donor
47. Registry of Grants Availments and Utilization - Domestic Summary
48. Registry of Guaranteed Loans – Domestic
49. Registry of Guaranteed Loans – Foreign
50. Cash Receipts Record
51. Check Disbursements Record
52. Cash Disbursement Record
53. Stock Card
54. Property Card
55. Drug/s Prescriptions
56. Journal Entry Voucher
57. Allotment and Obligation Slip
58. Order of Payment
59. Disbursement Voucher
60. Petty Cash Voucher
61. General Payroll
62. Itinerary of Travel
63. Payroll Payment Slip
64. Index of Payments
65. Supplies Availability Inquiry
66. Requisition and Issue Slip
67. Purchase Request
68. Purchase Order
69. Acknowledgment Receipt for Equipment
70. Report of Collections and Deposits
71. Reports of Checks Issued
72. Report of Disbursements
73. Petty Cash Replenishment Report
74. Liquidation Report
75. Report of Supplies and Materials issued
76. Waste Materials Report
77. Inventory and Inspection
78. Report of Unserviceable Property
79. Report on the Physical Count of Property, Plant and Equipment
80. Inspection and Acceptance Report
81. Report of Accountability for Accountable Forms
82. Work, Other Animals and Breeding Stocks Ledger Card
83. Supplies Availability Inquiry
84. Abstract of Real Property Tax Collections
85. Community Tax Receipts / Certificates
86. Memorandum Receipt for Equipment, Semi-Expandable and Non-Expandable Property
87. Livestock Ledger Card (New Form)
88. Daily Statement of Collection and Accountable Form
89. Bill of Lading

90. Invoice and Receipt for Transfer
91. Abstract of Receipt and Account Current
92. Power of Attorney
93. Bond of Indemnity. For Issue of Due Warrant
94. Quarterly Report of Cash Balance of Disbursing officer
95. Reimbursement Receipt
96. Abstract of Sub-Vouchers
97. Invoice and Receipt of Accountable Forms
98. Supplies adjustment Sheet – Wide
99. Supplies Adjustment Sheet – Narrow
100. Supplies Adjustment Sheet – Small
101. Official Cash Book – Large
102. Official Cash Book – Small
103. Official Cash Book – Pocket Size
104. Request for Bonding Officials and Employees
105. Monthly Statement of Monthly Subsidiary Ledger Balance
106. L/L Bdr. / Sec. P&K A.F. 79
107. Inventory Tag Card
108. Certificate of Discharge from Prison
109. Account Current of Accountable Forms
110. Cover for Provincial Form No. 140/RPA Forms
111. Bolts for Real Property Forms
112. Summary of Collections
113. Abstract of Deposits and Trust Funds
114. Time Card for Bundy Clock
115. Treasurer's Journal of Coll'n./Dep.
116. Treasurer's Journal of Cash Disbursement
117. Treasurer's Journal of Cash Issued
118. Treasurer's Journal of Bills Rendered
119. Declaration of Real Properties-White, Front and Back
120. Declaration of Real Properties-Copies, Front and Back (1-Blue)
121. Declaration of Real Properties-Copies, Front and Back (1-Canary)
122. Declaration of Real Properties-One Side
123. Real Property Field Appraisal & Assessment Sheet, Land, Plants, & Trees
124. Real Property Field Appraisal & Assessment Sheet, Building
125. Real Property Field Appraisal & Assessment Sheet, Machinery
126. Assessment Roll
127. Journal of assessment Transaction
128. Ownership Record Form
129. Property Record Card
130. Municipal Treasurer's Account Book
131. Register of Marriage
132. Register of Birth
133. Register of Death
134. Director's Minute Book
135. Personal Appearance
136. Affidavit of Official Priest or Minister
137. Sworn Statement Advice Parent Ask

138. Comparative Statement of Market/Slaughter
139. Application of Marriage License
140. ID Certificate of Marriage License
141. Consent of Marriage
142. Notice of Re-applicants
143. Marriage Contract
144. Register of Application Marriage License
145. Certificate of Birth
146. Certificate of Death
147. Certificate of Fetal Death
148. Municipal Treasurer's Journal of Collection and Deposit
149. Certificate of Foundling
150. Register of Foundling
151. Register of Court Decree/Order
152. Register of Legal Instrument
153. Application for Vacation Leave of Absence
154. Oath of Office
155. Appointment (Rev. 1993)
156. Medical Certificate
157. Daily Time Record
158. Acceptance of Resignation
159. Service Record
160. Medical Certificate for Employment
161. Personal Data Sheet
162. Employees Leave Card
163. Court Civil Docket
164. Court Criminal Docket
165. Statement of Daily Market Purchase
166. In-Patient Record
167. Doctor's Prescription
168. Outside Patient Record form
169. Record Admission
170. Record of Person Subsisted
171. Monthly Subsistence Report
172. Pharmacist's Record of Issues
173. Pharmacist's Monthly Report of Drug Medicine Issued
174. Record of Services Outside Patients
175. Record of Hospital Collections
176. Temperature Record
177. Treatment Record
178. Patient's Ledger Card
179. Laboratory Request
180. Clinical Laboratory Record
181. Extension Post
182. Surgical Memorandum
183. Clinical Case Record
184. History Record
185. Requisition of Equipment & Supplies

186. Report of Medical Examination
187. Record of Accountable Forms
188. Local Government Code
189. Auditing Requirement Typical Disbursement
190. Paper cover
191. Checks (Personal, MDS Commercial, Commercial & Continuous Form Checks, Manager's)
192. Stickers
193. Ordinance Violation Receipts
194. Special Bank Receipts
195. Bill Assessment Form
196. Gatepass
197. Declaration of Admission
198. Tickets (Parking, Terminal Fee, Admission, RORO)
199. Admission Tickets
200. Radio Station License
201. Ship Station License
202. Television Receive License
203. Dealer's Permit
204. Aircraft Station License
205. Withdrawal Certificate for Manufactured Petroleum Products
206. Passport Slip
207. Authentication Slip
208. Form No. 89
209. Port User's Pass
210. Water Bill Receipts
211. Blank Security Paper
212. Qualification Doc. Certificate
213. Form No. 162-Certificate of Payment
214. Form No. 36-Boat Note
215. Import Entry Declaration Form
216. Form 232-Authority to Change Bond Slip
217. Form 218-Certificate of Identification
218. Form 86-Inspector Certificate of Lading
219. Form 219- Cert. of Inspection & Loading
220. Form 237- Entry Rider
221. Form 116-Statement of Receipt of Duties Collections on Informal Entry
222. Short Term Promissory Note
223. Certificate of Competency-Seafarers
224. Vehicle Pass
225. Boat Note
226. Authority to Withdraw
227. Computation Sheet
228. Authority to Issue
229. Empty Sack Receipt
230. Empty Sack Issue
231. Gas & Oil Issuance Slip
232. Guidance & Counseling Certificate



## ANNEX "A"

233. Electronic Letter of Authority
234. Tax Payer's Information sheet
235. Provisional Receipts
236. Provisional receipts
237. Special Allotment Release Order
238. Notice of Cash allocation
239. Service Stamps
240. Authentication Certificate
241. Postal ID's
242. Diplomas
243. Transcript of Records
244. Registration Forms
245. Departure and Arrival Card
246. Terminal Fees Tickets
247. Permit to Carry Firearms
248. Motor Vehicle Registration Certificate
249. Parking Tickets
250. Market Tickets
251. All Official Receipts of Provincial and Treasurer's Offices of Local Government Units
252. Dangerous Drugs prescription Form
253. All accountable forms of government hospitals
254. Seaman's Book
255. Passport
256. Documentary Stamps

**B.** For specialized types of accountable forms, the examples for this kind of printing requirements shall be determined by the procuring entity concerned, such as but not limited to the following:

1. LTO and LTFRB accountable forms
2. POEA accountable forms
3. MMDA accountable forms
4. OWWA accountable forms
5. TESDA accountable forms
6. National Statistics Office accountable forms
7. Bureau of Customs accountable forms
8. SSS accountable forms
9. GSIS accountable forms
10. MARINA accountable forms
11. MMDA accountable forms
12. LRA accountable forms
13. DFA accountable forms
14. PAG-IBIG accountable forms
15. DBP accountable forms
16. PPA accountable forms



## ANNEX "A"

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17. PRC accountable forms
18. PHILPOST accountable form
19. NFA accountable forms
20. DTI accountable forms
21. MIAA accountable forms
22. SBMA accountable forms
23. BFAD accountable forms
24. PEZA Forms 8104; 8105; 8106; 8110; 8112
25. PCSO Lotto Cards
26. NBI Clearance Forms (Local and Travel)
27. Deped forms (Form 138; Form 137; Test Materials)
28. MMDA Motor Vehicle Violations Receipts

# **Memorandum Circular No. 180, s. 2009**

Signed on August 13, 2009 (<http://www.officialgazette.gov.ph/2009/08/13/memorandum-circular-no-180-s-2009/>)

**OFFICE OF THE PRESIDENT  
OF THE PHILIPPINES  
MALACAÑANG, MANILA  
MEMORANDUM CIRCULAR NO. 180**

**AFFIRMING THE PRINTING JURISDICTION OF THE NATIONAL PRINTING OFFICE**

WHEREAS, Section 6 of Executive Order (EO) No. 285, issued on July 25, 1987, created the National Printing Office (NPO) out of the merger of the Government Printing Office and the relevant printing units of the Philippine Information Agency (PIA);

WHEREAS, the same Executive Order mandated that the NPO shall have exclusive jurisdiction over the following: (a) printing, binding and distribution of all standard and accountable forms of national, provincial, city and municipal governments, including government corporations; (b) printing of official ballots; (c) printing of public documents such as the Official Gazette, General Appropriations Act, Philippine Reports, and development information materials of the PIA;

WHEREAS, Executive Order No. 378 was issued on October 25, 2004, amending Section 6 of EO 285 by removing the exclusive jurisdiction of the NPO over the printing service requirements of government agencies and instrumentalities under conditions provided therein, except in the printing of election paraphernalia which it could share with the Bangko Sentral ng Pilipinas upon the discretion of the Commission on Elections, consistent with pertinent provisions of law;

WHEREAS, with respect to accountable forms with money value and other specialized accountable forms of the requisitioning office or agency, Memorandum Order No. 38, series 1998, prescribed specific guidelines in the contracting by the NPO of the printing services of accredited private security printers in

order to effectively monitor and safeguard the quality and integrity of such accountable forms;

WHEREAS, election laws prescribe that official ballots and other accountable election forms shall be printed exclusively by the National Printing Office and/or the Bangko Sentral ng Pilipinas under proper security measures which the Commission shall provide;

WHEREAS, the General Appropriations Act requires government agencies and instrumentalities to secure the prior waiver of the NPO in engaging private printers for the printing of accountable forms;

WHEREAS, there is a need to consolidate the related provisions of laws and issuances in order to clarify the jurisdiction of the National Printing Office, as well as the procedures in the printing of government accountable forms, in order to efficiently and effectively accomplish the delivery of the public services;

NOW, THEREFORE, I, GLORIA MACAPAGAL-ARROYO, President of the Republic of the Philippines, by virtue of the power vested in me by law, do hereby order:

**SECTION 1. General Mandate.** – The National Printing Office (NPO) shall continue to be the primary and main provider of printing services to national, provincial, city and municipal governments, agencies and instrumentalities, including government corporations, as mandated by law, subject to the qualifications prescribed herein.

**SECTION 2. Printing of accountable forms with money value and specialized accountable forms.** The NPO shall have exclusive jurisdiction over the printing of accountable forms with money value and specialized accountable forms of the requisitioning office or agency, subject to the following guidelines:

a. All requisitions for the printing of accountable forms with money value and those which are specially designed for the agency's requirements shall be submitted to the NPO.

b. The NPO shall fill in the requisition and perform the printing job. If it is incapable of undertaking the job within thirty (30) days from submission, taking into consideration the target completion time of the requisitioning office, the NPO shall immediately conduct a public bidding to be participated in by NPO-accredited private security printers only, and the printing job shall be awarded in accordance with the relevant procurement law, rules and regulations.

c. The printing of the requested forms shall be done under the strict control and supervision of the NPO and in the presence of its representative together with representatives from the Commission on Audit and from the requisitioning agency.



d. The NPO shall be the sole distributor of all the forms printed by the accredited security printers which will be paid by the NPO for the services they have rendered.

e. All flats, cuts and types used for the specific printing job shall be surrendered to the requisitioning office or agency after the completion of the printing job.

SECTION 3. Printing of official ballots and other accountable election forms. Official ballots and other accountable election forms and paraphernalia shall be printed exclusively by the National Printing Office and/or the Bangko Sentral ng Pilipinas under proper security measures which the Commission on Elections shall provide and other conditions prescribed by law; Provided That, if the NPO cannot meet the printing requirements of the Commission, it shall promptly issue the corresponding certification so that the latter may contract the services of private printers as provided by law.

SECTION 4. Other standard and accountable forms. With respect to the printing of official standard and accountable forms other than those specified under Sections 2 and 3 above, government agencies, instrumentalities and corporations may source their printing services outside the NPO provided that:

a. The printing services to be provided by the private sector is superior in quality and at a lower cost than that offered by the NPO, and

b. The private printing provider is flexible in terms of meeting the target completion time of the government agency

Provided further that, in tapping private providers in the printing of accountable and standard forms, government agencies, instrumentalities and corporations shall adhere to the guidelines and safeguards prescribed by the Director General of the Philippine Information Agency;

Provided, finally, that prior written waiver by the NPO should be secured by the requisitioning office before it commences the proper procedure in contracting the services of private printers; said waiver, if warranted, shall be promptly issued by the NPO, taking into consideration the target completion time of the requisitioning office.

SECTION 5. Public Documents. — The NPO retains exclusive printing jurisdiction over public documents such as the Official Gazette, General Appropriations Act, Philippine Reports, and development information materials of the Philippine Information Agency.

SECTION 6. Other Government Printing Jobs. — The NPO may also accept other government printing jobs, including government publications, aside from those enumerated above, but not in an exclusive basis.

SECTION 7. All executive issuances, orders, rules and regulations which are inconsistent with this Memorandum Circular are hereby revoked, amended or modified accordingly.

SECTION 8. This Circular shall take effect upon its publication in a newspaper of general circulation.

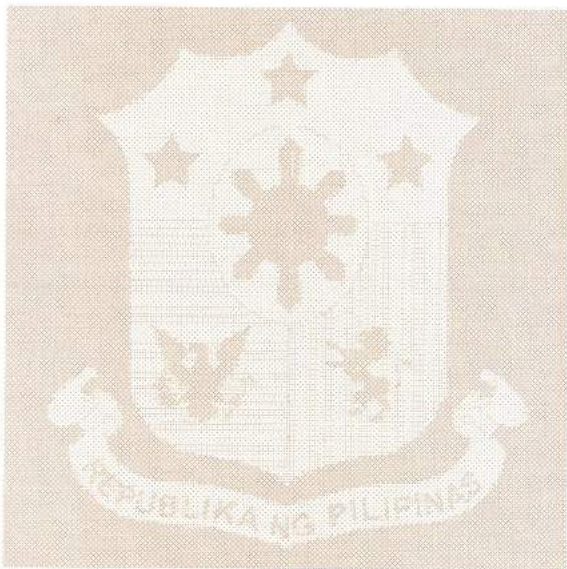
DONE in the City of Manila, this 13th day of August, in the year of Our Lord, Two Thousand and Nine.

Published in the Philippine Star on August 20, 2009 and in the Official Gazette, Vol. 105, No. 34, p. 5119 on August 24, 2009.

## RESOURCES

- [PDF] [Memorandum Circular No. 180, August 13, 2009](#)  
(<http://www.officialgazette.gov.ph/downloads/2009/08aug/20090813-MC-0180-GMA.pdf>)

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