



Republic of the Philippines
GOVERNMENT PROCUREMENT POLICY BOARD
TECHNICAL SUPPORT OFFICE



NPM No. 27-2015

8 October 2015



Re: Printing of Accountable Forms

Dear :

This refers to your letter requesting clarification on the following:

1. Whether a Local Government Unit (LGU) can contract private printers in the procurement of printing services for customized accountable forms.
2. The procedures in undertaking the procurement for printing of customized accountable forms.

Engagement of Private Printers

For your guidance, the Government Procurement Policy Board (GPPB) Resolution 05-2010¹ provides that procuring entities should resort to public bidding for all their printing and publication expenditures. However, for printing services involving *Accountable Forms*, procuring entities are required to source such service from any of the three (3) Recognized Government Printers² (RGPs) through an Agency-to-Agency Agreement pursuant to Section 53.5 of the revised Implementing Rules and Regulations (IRR) of Republic Act (RA) 9184³.

Resort to private printers for printing services involving Accountable Forms is possible only when there is a determination by the Presidential Communications Operations Office (PCOO) that no RGP can undertake the printing services due to - 1) time constraints; and 2) equipment limitations.⁴

Thus, the procuring entity should inquire from the PCOO whether no RGP can undertake the printing services for its Accountable Forms requirements before it can engage the services of private printers. Absent such a determination from the PCOO, the procuring entity should secure the printing services of any of the 3 RGPs.

¹ Guidelines on the Procurement of Printing Services (Guidelines).

² Bangko Sentral ng Pilipinas, National Printing Office, and APO Production Unit, Inc.

³ NPM No. 88-2012, 16 July 2012.

⁴ Section 4.3.2, Guidelines.

Procedure for the Procurement of Accountable Forms

Section 4 of the Guidelines sets out the specific procedures for the conduct of procurement for printing services involving Accountable Forms.

It is provided that upon the determination that the printing expenditure is for an Accountable Form, the procuring entity shall prepare the technical specifications for the printing requirement, which shall include, among others, the prescribed security features, output quantity, and target completion time⁵.

The procuring entity 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 requirements⁶.

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 entity⁷.

In case the offer submitted by an RGP exceeds the ABC set by the procuring entity, it may request PCOO to:

1. determine whether the offer of the RGP is excessive; and
2. if the offer is found to be excessive, set the appropriate rate for such transaction⁸.

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 9184.⁹

We hope this opinion issued by GPPB-TSO provided sufficient guidance on the matter. Note that this is issued on the basis of particular facts and situations presented, and may not be applicable given a different set of facts and circumstances. Should there be other concerns, please do not hesitate to contact us.

(sgd.)

DENNIS S. SALLAGA
Executive Director V

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⁵ Section 4.1, *Ibid.*

⁶ Section 4.2, *Ibid.*

⁷ Section 4.4, *Ibid.*

⁸ Section 4.4.1, *Ibid.*

⁹ Section 4.5, *Ibid.*