



Republic of the Philippines  
Department of Education  
NATIONAL CAPITAL REGION  
SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

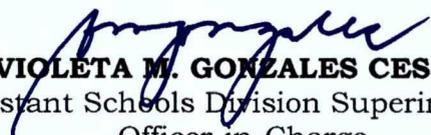
Office of the Schools  
Division Superintendent

**MEMORANDUM**

**STRICT ADHERENCE TO APPROVED PURCHASE ORDERS (PO) AND LEGAL BASIS  
FOR CONTRACT INTEGRITY**

To: Assistant Schools Division Superintendent  
Chief Education Supervisor, Curriculum Implementation Division  
Chief Education Supervisor, School Governance and Operations Division  
Public Elementary and Secondary School Heads/OICs  
Administrative Officer V  
All Others Concerned

- 1 Attached is Internal Memorandum from Hon. Rozzano Rufino B. Biazon, City Mayor, Office of the Mayor/Office of the Administrator, dated February 20, 2026, on the above-captioned activity, contents of which are self-explanatory, for the information and guidance of all concerned.
2. Immediate and wide dissemination of this Memorandum is desired.

  
**VIOLETA M. GONZALES CESO VI**  
Assistant Schools Division Superintendent  
Officer-in-Charge  
Office of the Schools Division Superintendent

Enclosure: As stated

Reference: None

To be indicated in the **Perpetual Index**  
Under the following subjects:

MB/NAV/DM – STRICT ADHERENCE TO APPROVED PURCHASE ORDERS (PO) AND LEGAL BASIS FOR CONTRACT INTEGRITY  
IMPLEMENTATION OF CIVIL SERVICE COMMISSION (CSC) WELLNESS LEAVE  
\_113 / February 25, 2026



Republic of the Philippines  
**CITY GOVERNMENT OF MUNTINLUPA**  
City of Muntinlupa

CENTRAL RECORDS OFFICE  
**RECEIVED**  
BY: THEZA  
DATE: 24 FEB. 2026 TIME: 9:05 AM

**INTERNAL MEMORANDUM**

**TO:** All Department Heads, Program Coordinators/Administrative Officers, General Services Office-Inspection Officer, and Concerned Personnel

**FROM:** Office of the Mayor / Office of the Administrator

**DATE:** 20 February 2026

**SUBJECT:** Strict Adherence to Approved Purchase Orders (PO) and Legal Basis for Contract Integrity

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It has been observed that some billings and delivery reports show prices higher than what was written in our **Approved Purchase Orders (PO)**. This Memo is a reminder that the PO signed by the Mayor is the **only official and legal basis** for our purchases.

We must follow these laws to avoid audit problems with COA:

- **Fixed Prices (RA 9184/RA 12009):** The law says that once a PO is signed, the prices are **fixed**. Even if the supplier raises its prices later, the government must only pay the price agreed upon in the PO.
- **A PO is a Contract:** Under the Civil Code, a signed PO is a binding agreement. No party (supplier or requesting office) can unilaterally change the terms/prices once approved.
- **Illegal Spending (COA Rules):** Paying even a small amount more than what is in the PO is considered "**Irregular Expenditure.**" If COA flags this, the people who signed the papers personally liable for the refund of the excess amount.



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City of Muntinlupa

To ensure full compliance and protect the City from legal/audit risks, all offices are directed to observe the following:

- **The PO is the Final Authority:** The unit prices and the total amount appearing on the **Purchase Order signed by the Mayor** are the only amounts the Government is legally bound to pay. No other price shall be considered valid.
- **Supplier Forms Do Not Change the PO:** Internal documents from the supplier (such as "Big Order Service Booking Forms" or "Price Increase Advisories") **cannot** override the Mayor-signed PO. In any situation where these documents conflict, the **PO always prevails**.
- **Mayor's Approval for Changes:** If there is a highly valid or essential reason to adjust a price, a formal written request must be submitted. This change must receive the **Mayor's official signature** through an Amendment to Order *before* any items are delivered.
- **Duty of the Inspection Team:** The team tasked with checking deliveries must **refuse to accept** any delivery receipt or invoice that shows prices higher than our Approved PO. Acceptance of overpriced items is strictly prohibited.

For strict and immediate compliance.

  
**HON. ROZZANO RUFINO B. BIAZON**  
City Mayor