



Republic of the Philippines
Department of Education
REGION XI
SCHOOLS DIVISION OF DIGOS CITY

Office of the Schools Division Superintendent

DIVISION MEMORANDUM

OSDS-2026- 087

To : All End-User Units
Program holders
Bids and Awards Committee (BAC)
Asset Management Unit
Budget and Finance Section
Division Inspectorate Team
All Concerned Offices

Subject : **REITERATION OF THE PROVISIONS ON GRANTING TIME EXTENSIONS/VARIATION ORDERS UNDER THE PROCUREMENT LAW**

Date : March 24, 2026

Pursuant to **Republic Act No. 12009 (New Government Procurement Act)** and its **Implementing Rules and Regulations (IRR)**, this Memorandum is hereby issued to **strictly prohibit any implied, presumed, or tacit extension of delivery periods** in all procurement contracts.

Section 3 of the IRR of RA No. 12009 governs Procuring Entities with principles including **transparency, efficiency, proportionality, and accountability** to facilitate government procurement and delivery of public service.

Section 71 of the IRR of RA No. 12009 prescribes the rules for the implementation and termination of contracts awarded. A Procuring Entity, after contract execution, may issue an Amendment to Order or grant Request for Time Extension, subject to the allowed conditions.

The cited provision states:

“Section 71.1.1 Amendment to Order. – Amendments to Order for procurement of goods may be issued by the Procuring Entity concerned at any time after the contract execution, subject to the following conditions:

...

c) When requested by the End-User or Implementing Unit, as may be prompted by a request from the supplier, the HoPE may approve the amendment of the delivery schedule based on meritorious grounds and without fault or negligence on the part of the supplier. The maximum allowable extension should not be longer than the initial delivery period;

and

Section 71.1.3 Extension of Contract Time

Requests for extensions, whether initial or supplemental, shall be submitted before the prescribed delivery date. The same may be approved by the HoPE upon the





Republic of the Philippines
Department of Education
REGION XI
SCHOOLS DIVISION OF DIGOS CITY

Office of the Schools Division Superintendent

recommendation of the End-User or Implementing Unit, based on meritorious reasons.”

Accordingly, this office reminds All End-User Units that **all requests for extension must be:**

A. Written Request Before Lapse

The request **must be submitted in writing by the supplier/contractor and received before the expiration of the original delivery period**, consistent with the IRR provisions that require strict adherence to contract terms and timelines during contract implementation;

B. Meritorious and Justifiable Grounds

The request **must be supported by meritorious and justifiable grounds**, fully documented, and evaluated; and

C. Formal Head of the Procuring Entity (HoPE) Approval via Variation Order / Supplemental Agreement

The request **must be expressly approved by the Head of the Procuring Entity (HoPE) through a duly executed Variation Order or Supplemental Agreement or Time Extension**, pursuant to the HoPE's authority and responsibility over procurement and contract implementation.

This Memorandum is issued for **uniform interpretation, audit compliance, and strict implementation** of RA No. 12009 and its IRR.

For guidance and strict compliance.

Melanie P. Estacio
MELANIE P. ESTACIO, PhD, CESO VI
Schools Division Superintendent



OSDS-PU/rrng

