



Republic of the Philippines
Department of Education



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DepEd ORDER
No. **104**, s. 2011

**GUIDELINES ON THE PROPER RECORDING AND BOOKING-UP
OF SCHOOL BUILDING**

To: Undersecretaries
Assistant Secretaries
Bureau Directors
Directors of Services, Centers and Heads of Units
Regional Directors
Schools Division/City Superintendents
Heads, Public Elementary and Secondary Schools
All Others Concerned

1. For the information and guidance of all concerned, the Department of Education (DepEd) issues the enclosed **Guidelines on the Proper Recording and Booking-Up of School Building**.
2. For queries, please contact the **Property Division, Administrative Service (AS), DepEd Central Office, Meralco Avenue, Pasig City** at telephone nos.: (02) 635-05-51 and (02) 633-72-17.
3. Immediate dissemination of and strict compliance with this Order is directed.


BR. ARMIN A. LUISTRO FSC
Secretary

Encl:
As stated

Reference:
None

To be indicated in the Perpetual Index
under the following subjects:

POLICY
RECORDS
SCHOOLBUILDING

R-MCR/DO-Guidelines on Proper Recording...
November 04, 2011/12-20-11

**GUIDELINES ON THE PROPER RECORDING AND BOOKING-UP OF
SCHOOLBUILDING**

I. CENTRAL OFFICE PROCURED/CONSTRUCTED SCHOOL BUILDING:

The Physical Facilities and Schools Engineering Division (PFSED) must provide the following documents to Property Division for recording purposes:

- a) Copy of the perfected contract;
- b) Program of Works;
- c) Certificate of 100% Completion and
- d) Certificate of Acceptance

The contract and the necessary supporting documents shall be attached to the Disbursements Vouchers of Progress Billing/Payment, and payment shall be recorded under the account Construction in Progress while the project is still under construction. Payment must be made only after checking the completeness and authenticity of the following documents:

- a) Billing Request of the Contractor;
- b) Certificate of Payment;
- c) Signed Contract;
- d) Notice of Award;
- e) Notice to Proceed;
- f) General and Special Conditions of Contract;
- g) Statement of Work Accomplishment and
- h) Photograph of Accomplishments

Inspection prior to payment of Final Billing shall be mandatory. For this purpose, there shall be a designated DepED Central Office Inspectorate Team composed of the following:

- 1 Representative from the PFSED
- 1 Representative from the Accounting Division
- 1 Representative from the Property Division

The Designated Inspectorate team must submit an inspection report within five (5) days after the conduct of the inspection to PFSED and shall form part of the documents that will support the Final Payment.

PFSED shall provide certified copy of Certificate of Completion (COC) to Property Division as basis of the latter in the preparation of the Invoice Receipt of Property (IRP) to be signed by the Undersecretary for Finance and Administration and by the School Principal of the School with fiscal

autonomy and the Schools Division Superintendent in case of School without separate books of account.

The signed IRP shall be returned to Central Office - Property Division for purposes of recording. The same document shall be provided by the Property Division to the Accounting Division as basis of the latter for dropping the constructed School Building in Books of Accounts of the Central Office.

The Central Office – Accounting Division shall prepare Journal Entry Voucher (JEV) for dropping the School Building in the Books of Central Office and furnish copy of JEVs including the signed IRP to Division Office/Autonomous School concerned. The latter shall in turn furnish copy of JEV recording the receipt of the School Building to Central Office for monitoring purposes.

The PFSED shall give the original copy of Certificate of Acceptance (issued usually after one year after Completion of the project) to the Accounting Division for the release of the retention money copy furnished the Property Division.

Every 30th of June and 31st of December of each year, the Property Division shall provide listing of all the transferred properties to Accounting Division for purposes of reconciliation.

II. REGIONAL OFFICE PROCURED/CONSTRUCTED SCHOOL BUILDING:

The Regional Physical Facilities Coordinator (RPFC) must provide the following documents to the Supply Office for recording purposes:

- a) Copy of the perfected contract;
- b) Program of Works;
- c) Certificate of 100% Completion and
- d) Certificate of Acceptance.

The contract and the necessary supporting documents shall be attached to the Disbursements Vouchers of Progress Billing/Payment, and payment shall be recorded under the account Construction in Progress while the project is still under construction. Payment must be made only after checking the completeness and authenticity of the following documents:

- a) Billing Request of Contractor;
- b) Certificate of Payment;
- c) Signed Contract;
- d) Notice of Award;
- e) Notice to Proceed;
- f) General and Special Conditions of the Contract;

- g) Statement of Work Accomplishment and
- h) Photograph of Accomplishment.

Inspection prior to payment of Final Billing shall be mandatory. For this purpose, there shall be a designated DepED Regional Office Inspectorate Team composed of the following:

- 1 Representative from the RPFC
- 1 Representative from the Accounting Office
- 1 Representative from the Supply Office

The Designated Inspectorate team must submit an inspection report within five (5) days and shall form part of the documents that will support the Final Payment.

RPFC shall provide certified copy of Certificate of Completion (COC) to Supply Office as basis of the latter in the preparation of the Invoice Receipt of Property (IRP) to be signed by the Regional Director and the School Principal of the School with fiscal autonomy and the Schools Division Superintendent in case of School without separate books of account.

The signed IRP shall be returned to Central Office – Supply Office for purposes of recording. The same document shall be provided by the Supply Office to the Accounting Office as basis of the latter for dropping the constructed School Building in Books of Accounts of the Regional Office.

The Regional Office – Accounting Office shall prepare Journal Entry Voucher (JEV) for dropping the School Building in the Books of Regional Office and furnish copy of JEVs including the signed IRP to Division Office/Autonomous School concerned. The latter shall in turn furnish copy of JEV recording the receipt of the School Building to Regional Office – Accounting Office for monitoring purposes.

The RPFC shall give the original copy of Certificate of Acceptance (issued usually after one year after Completion of the project) to the Accounting Office for the release of the retention money copy furnished the Supply Office.

Every 30th of June and 31st of December of each year, the Supply Office shall provide listing of all the transferred properties to Accounting Office for purposes of reconciliation.

III. DIVISION OFFICE PROCURED/CONSTRUCTED SCHOOL BUILDING:

The Division Physical Facilities Coordinator (DoPFC) must provide the following documents to the Supply Unit for recording purposes:

- a) Copy of the perfected contract;
- b) Program of Works;
- c) Certificate of 100% Completion and
- d) Certificate of Acceptance.

The contract and the necessary supporting documents shall be attached to the Disbursements Vouchers of Progress Billing/Payment, and payment shall be recorded under the account Construction in Progress while the project is still under construction. Payment must be made only after checking the completeness and authenticity of the following documents:

- a) Billing Request of Contractor;
- b) Certificate of Payment;
- c) Signed Contract;
- d) Notice of Award;
- e) Notice to Proceed;
- f) General and Special Conditions of the Contract;
- g) Statement of Work Accomplishment and
- h) Photograph of Accomplishment.

Inspection prior to payment of Final Billing shall be mandatory. For this purpose, there shall be a designated DepED Division Office Inspectorate Team composed of the following:

- 1 Representative from the DoPFC
- 1 Representative from the Accounting Unit
- 1 Representative from the Supply Unit

The Designated Inspectorate team must submit an inspection report within five (5) days and shall form part of the documents that will support the Final Payment.

DoPFC shall provide certified copy of Certificate of Completion (COC) to Supply Unit as basis of the latter in the preparation of the Invoice Receipt of Property (IRP) to be signed by the School Principal of the School with fiscal autonomy.

The signed IRP shall be returned to Supply Unit for purposes of recording. The same document shall be provided by the Supply Unit to the Accounting Unit as basis of the latter for dropping the constructed School Building in the Books of Accounts of the Division Office.

The Division Office – Accounting Unit shall prepare Journal Entry Voucher (JEV) for dropping the School Building in the Books of Division Office and furnish copy of JEVs including the signed IRP to Accountant/Bookkeeper of the Autonomous School concerned. The latter shall in turn furnish copy of JEV recording the receipt of the School Building to Division Office – Accounting Office for monitoring purposes.

The DoPFC shall give the original copy of Certificate of Acceptance (issued usually after one year after Completion of the project) to the Accounting Office for the release of retention money copy furnished the Supply Unit.

Every 30th of June and 31st of December of each year, the Supply Unit shall provide listing of all the transferred properties to Accounting Unit for purposes of reconciliation.

IV. FOR DPWH IMPLEMENTED SCHOOL BUILDING

In line with DepEd Order No. 1 s. 2010, “Amendments to DepED Order No. 28, S. 2008” (Guidelines for Coordination and Monitoring for DPWH-Constructed School Buildings), Section 4.0 Booking-Up and Recording of Completed School Building, the following shall be followed:

- a) The DPWH-District Engineering Office shall furnish the DepED-Division Office particularly the Accounting Unit the following documents:
 1. Certificate of Acceptance (COA) signed by the principal/School head;
 2. Journal Entry Voucher (JEV) from DPWH Accounting Office; and
 3. Summary of School Building transferred by DPWH to DepED.
- b) The DO Accounting Unit shall furnish the original copy of the Certificate of Acceptance (COA) to the Division Supply Unit/Office for recording in the Property Card and inclusion in the Inventory of Properties of the School. The Supply Unit must record the school building after checking the completeness and authenticity of the documents submitted by DPWH to DepED.
- c) DPWH-DEO shall furnish a copy of the Summary of School Building transferred by DPWH to DepED to the PFSED for monitoring purposes. Likewise, PFSED will give copy of the Summary of School Building transferred to Accounting Division and Property Division also for monitoring purposes.