



REPUBLIKA NG PILIPINAS
REPUBLIC OF THE PHILIPPINES
KAGAWARAN NG EDUKASYON
DEPARTMENT OF EDUCATION
DepED Complex, Meralco Avenue, Pasig City,
Philippines



Office of the Secretary

FEB 20 2006

DepEd Order

No. **8** s. 2006

**GUIDELINES ON THE UTILIZATION AND LIQUIDATION OF
SCHOOL-BASED REPAIR AND MAINTENANCE FUND
UNDER CY 2006 BUDGET**

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

1. For the information and guidance of all concerned, enclosed is the detailed Guidelines on the Utilization and Liquidation of School Based Repair and Maintenance Scheme for CY 2006 (SBRMS) as amended. (Enclosure No.1). This supersedes any provision of DepED Memoranda/Orders inconsistent with the guidelines herein enclosed.
2. Also enclosed are Checklist of Allowable Repair and Maintenance Work under SBRMS (Enclosure No. 2); Certification in lieu of IA (Enclosure No. 3); Implementation Agreement (Enclosure 4a & 4b); School Liquidation Report (Enclosure No. 5); Statement of Expenditures (Enclosure No. 6) and SBRMS Status and Assessment Report (Enclosure 7).
3. This guideline will cover the utilization of the SBRMS funds for the repair/rehabilitation of the DepED Regional and Division Offices and School Facilities.
4. Implementation of this project shall be made within the semester of the current year to make it eligible for the loan financing under the SEMP 2 project.
5. Priority shall be given to the results of the assessment of the Schools Water and Electrical Facilities Project (SWEFAP) conducted by the Physical Facilities and Schools' Engineering Division (PFSED) and the Local SWEFAP Task Force which aim to improve the existing water and electrical facilities of the schools.
6. Wide and immediate dissemination of this Memorandum is desired.

FE A. HIDALGO
FE A. HIDALGO
Officer-In-Charge

Encls: As stated References: DepED Memoranda: (Nos. 298 s. 2003), 68, s. 2002 and 394, s. 2002, No. 28, s. 2005 and No. 51, s. 2005.

References: DepED Memoranda: (Nos. 298 s. 2003), 68, s. 2002 and 394, s. 2002, No. 28, s. 2005 and No. 51, s. 2005.

(Enclosure No. 1)

**GUIDELINES ON THE UTILIZATION AND LIQUIDATION OF
SCHOOL-BASED REPAIR AND MAINTENANCE FUND
UNDER CY 2006 BUDGET**

1. **The following terms are defined in this Memorandum as:**
 - a. **SBRMS Fund.** The amount of Ten Thousand Pesos (PhP10, 000.00) to One Hundred Thousand Pesos (Php 100,000.00) for the minor repair and maintenance of public elementary and secondary schools nationwide and the twenty percent (20%) Regional allocation of the allocated amount for each Region for repair/rehabilitation of Regional Offices, RELCs and Division Offices, chargeable from the Regionwide lump-sum appropriations authorized for each region for Repair and Maintenance of School Buildings.
 - b. **Principal-Led Approach.** The scheme wherein the School Head takes the lead role in planning and implementation of repair and maintenance of school facilities.
 - c. **PFSED.** Physical Facilities and Schools' Engineering Division under the Office of Planning Service, who oversee the implementation of the School Building and Infrastructure Projects of the Department and shall be responsible in validation of physical accomplishment of this project. PFSED is located at 4th Floor, Bonifacio Building, DepED Complex, Meralco Avenue, Pasig City with telefax nos. (02) 6337263 /638-41-08 and e-mail address at pfsed_010305@yahoo.com..
 - d. **DPE. DepED Project Engineers.** The project engineers of PFSED-OPS, formerly known as the Task Force Engineering Assessment and Monitoring (TFEAM) Project Engineers (TPE).
 - e. **SWEFAP.** Stands for Schools Water and Electrical Facilities Assessment Project, which aim to assess and rehabilitate the existing water and electrical facilities of all schools nationwide. This project was launched in the different regions during the last quarter of 2005 by a conduct of road show (series of meetings) with the managers of private utility companies and local government officials.
 - f. **LSTF. Local SWEFAP Task Force.** A team composed of the Regional Directors, Schools Division Superintendents, Regional/Division Physical Facilities Coordinators, City/Municipal Mayor, City/Municipal Engineers, Local Water Districts Representatives, Local Electrical Cooperatives Representatives and the School Heads. The team is task to perform the school assessment for existing water and electrical facilities.
 - g. **Statement of Expenditure (SOE).** The report which is immediately prepared by the Division Accountant (with the concurrence of Schools Division Superintendent) upon release of cash to the recipient schools provided Implementation Agreements as evidence of receipt and supporting document were duly signed by the principals of recipient schools.
2. **Allocation of Funds**
 - a. The SBRMS Funds for CY 2006 shall be utilized in the following manner:

B

- (1) A total of 20% of the regional allocation shall be utilized for the repair and maintenance of the Regional Offices, RELCs, and Division Offices. The Regional Offices shall distribute a portion of the allocation to their respective division offices giving priority to those which need immediate attention of repair and rehabilitation.
 - (2) The remaining 80% (under SEMP 2 Loan) of the total regional/division allocation shall be utilized for the repair/rehabilitation of the school facilities. Priority shall be given to the repair/rehabilitation of the water and electrical facilities in schools who undergone assessment of the Local SWEFAP Task Force.
- b. All public elementary and secondary schools (with or without Financial Staff) are entitled to avail the amount of Ten Thousand Pesos (PhP10,000.00) but not to exceed One Hundred Thousand Pesos (Php 100,000.00) depending on the estimated amount given by the LSTF needed for the repair/rehabilitation of the existing water and electrical facilities of the school.

3. Approval and Releasing Process

- a. The DepED Division Offices shall submit to the Regional Office the list of SBRMS recipient schools including secondary school with financial staff properly identified, together with the other requirements for the release of the SARO/NCA. This shall then be endorsed by the DepED Regional Office to the DBM-Regional Office for the release of SARO/NCA.
- b. The funds shall be released in the following manner:

b.1 For recipients under SWEFAP Assessment Report

Elementary and High Schools without Financial Staff: Fifty percent (50%) of the allocated amount shall be initially released by the Division Offices upon receipt of NCA to the principals/school heads of the recipient schools and the remaining half shall be released upon liquidation of the previous release.

For High School with Financial Staff: The full amount shall be release directly by the DBM Regional Office to the recipient schools. The former shall provide the Division Office with copies of the releases made for monitoring purposes.

b.2 For recipients other than SWEFAP Assessment Report

Elementary and High Schools without Financial Staff: The funds shall be directly released to the Division Offices. Upon receipt of NCA, the Division Offices shall release the SBRMS Fund in the amount of ten thousand pesos (P10,000.00) to the principals/school heads of the recipient schools.

For High School with Financial Staff: The full amount shall be release directly by the DBM Regional Office concerned to the recipient schools. The former shall provide the Division Office with copies of the releases made for monitoring purposes.

b.3 In items b.b1 and b.b2, the releases shall be supported by Implementation Agreements signed by the principal/school heads of the recipient schools.

4. Implementation and Procurement Procedures



- a. Immediately upon receipt of the funds, the School Head shall undertake the repair/rehabilitation or maintenance work.
- b. Procurement of materials and labor shall be done in the following manner:
 - (1) *School Level* - the canvass method of procurement shall be use regardless of the amount received.
 - (2) *DepED Regional Offices, RELCs or Division Offices* - projects shall be bidded in accordance with the procurement guidelines set under RA9184.
 - (3) There are special cases wherein the Local Water Districts (LWD) and Local Electrical Cooperatives (LEC) are offering free labor to do the repair/rehabilitation works for the school. Thus, the SBRMS funds can be maximized for purchasing materials needed for the repair. The School Head with the assistance from the Division Physical Facilities Coordinator (Local SWEFAP Task Force Project Manager) shall coordinate with the said offices for their services.
- c. The Checklist of Allowable Repair and Maintenance Work under SBRMS (Enclosure No. 3) and the SWEFAP Task Force Assessment Reports shall be the basis of the Region, Division and School in the prioritization of the repair/rehabilitation works to be done in their respective offices.
- d. The Regional and Division Physical Facilities Coordinators together with DepED Project Engineers shall facilitate, monitor, and extend technical assistance to the recipient School Heads (elementary and secondary schools with or without financial staff) to ensure smooth implementation of the project.

5. Liquidation of the SBRMS Fund

a. Liquidation by the Principal/School Head

The Principal/School Head should prepare the School Liquidation Report (Enclosure No. 5) for the corresponding amount of SBRMS fund received following the government accounting rules and regulations **within five (5) days** after the completion of works and shall be supported by the following documents:

For repair/rehabilitation works amounting to Php 10,000.00 or less

- i. Report of Disbursements
- ii. Receipts or Sales Invoices
- iii. Duly Accomplished Reimbursement Expense Receipt (RER) (in the absence of payees printed receipt to support claims for disbursement)

For repair/rehabilitation works amounting to more than Php 10,000.00

- i. Summary of Canvass/Quotations received from different suppliers
- ii. Report of Disbursements
- iii. Report or Sales Invoices
- iv. Duly Accomplished Reimbursement Expense Receipt (RER) (in the absence of payees printed receipt to support claims for disbursement)

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5.a.1. All liquidation documents shall be submitted by the School Heads of the concerned elementary and secondary schools (with or without financial staff) to the Office of the Division Superintendent **within five (5) days** upon completion of the requirements. These shall be retained at the Division Office for future reference during post review.

5.a.2. A separate Summary of Liquidated SBRMS shall be prepared by the Division Accountant ten (10) days after the receipt of liquidation documents/reports from the recipient schools for purposes of monitoring and control. These shall be also retained at the Division Office for future reference during post review.

b. Preparation/Submission of SOE by Division Accountant

The Division Accountant (with the concurrence of SDs) shall prepare Statement of Expenditure (SOE) immediately upon release of cash. In addition, all principals/school heads of the recipient schools shall affix their signature in the Implementation Agreement as evidence of receipt. All IAs shall be retained in the Division Offices and only certification in lieu of IAs shall serve as attachment to SOEs which will be submitted to Regional Office for consolidation and copy furnished the Central Office- Accounting Division. All submitted reports shall be available on the Division Offices for post review by the World Bank and other concerned parties.

c. The consolidated SOEs shall be submitted by the Regional Offices to the DepEd Central Office Accounting Division under the Financial Management Service (FMS) **within fifteen (15) days** upon receipt from the Division Offices.

d. The FMS-Accounting Division shall evaluate the documents on the completeness and accuracy of the SOEs and if eligible for World Bank financing prior to submission to the World Bank through the Department of Budget and Management (DBM).

e. All Division Offices and Regional Offices should ensure that all SOEs pertaining to the SBRMS Fund released have been prepared and submitted to the FMS-Accounting Office prior to the closing on **June 30, 2006** of the Social Expenditure Management Program (SEMP- II) of which the SBRMS Fund is part of the budgetary support provided for the Department.

6. Monitoring and Assessment

a. Regional/Division Physical Facilities Coordinator (PFC) shall monitor and assess completed and on-going repair and maintenance works funded under the SBRMS. The DO's shall submit SBRMS Status and Assessment Report on a quarterly bases, 15 days after the end of each quarter using the prescribed form (Enclosure No. 7) copy furnished DepED Regional Office (RO).

b. The DPEs shall conduct on-the-spot random inspection of works undertaken under SBRMS to: (1) assess system implementation; (2) recommend improvements; and (3) report on best practices, lessons learned, issues and concerns requiring management action.

7. Protection Clause

a. The DepED through the PFSED reserves the right to conduct a program audit of any or all recipient schools covered by a particular SBRMS Calendar Year 2006.

- b. Improper or unauthorized used of the SBRMS funds shall be dealt with accordingly. Failure to comply with these guidelines will be subjected to investigation and refund of the SBRMS funds if necessary.
- c. Personnel responsible in violating the Implementing Guidelines for the School Based Repair and Maintenance Scheme shall be administratively sanctioned in accordance with the existing pertinent government laws, rules and regulations.

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(Enclosure No. 2)

CHECKLIST OF ALLOWABLE REPAIR AND MAINTENANCE WORKS FOR SBRMS

General Requirements

- SBRMS Funds shall be used only for repair and maintenance of school facilities used by the students, classrooms, laboratories, toilets, clinics, covered walk, stage, security fence, drinking stations, canteens and libraries.
- SBRMS Funds shall be used only for minor repair and maintenance works of school facilities mentioned above.

The following are Minor Repair and Maintenance Works:

1. Roofing and Accessories

- 1.1 Repair/replacement of roofing sheets
- 1.2 Repair/replacement of gutters
- 1.3 Repair/replacement of ridge rolls
- 1.4 Repair/replacement of flashings
- 1.5 Repair/replacement of fascia boards
- 1.6 Repair/replacement of downspouts
- 1.7 Application of rust inhibitors and rust converters
- 1.8 Painting of roofing and accessories

2. Ceiling

- 2.1 Repair/replacement of ceiling boards
- 2.2 Painting of ceiling

3. Doors and Windows

- 3.1 Repair of Doors and window jambs
- 3.2 Repair/replacement of window blades
- 3.3 Replacement of doors
- 3.4 Repair/replacement of door locksets and hinges
- 3.5 Painting of doors and windows

4. Interior and Exterior Wall

- 4.1 Repair/replacement of partition boards
- 4.2 Painting of interior and exterior walls

5. Flooring

- 5.1 Floor topping (concrete)
- 5.2 Repair/replacement of flooring (wooden)
- 5.3 Repair of cracks and patch holes

6. Electrical

- 6.1 Replacement of electrical fixtures e.g. fluorescent lamps, incandescent bulbs, convenience outlets and switches
- 6.2 Electrical re-wiring

7. Plumbing

- 7.1 Replacement of plumbing fixtures e.g. water closet, urinals, lavatories
- 7.2 Declogging of sanitary pipes
- 7.3 Repair of leaks

8. Miscellaneous

- 8.1 Application of wood preservatives
- 8.2 Repair/replacement of blackboards
- 8.3 Repair of security fence
- 8.4 Repair of drainage system

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Enclosure 3

REPUBLIC OF THE PHILIPPINES
Department of Education
Region _____
Division _____

(Date)

CERTIFICATION

This is to certify that the recipient school listed in the submitted Statement of Expenditure No. _____ for the Division of _____ Region _____, for the period/CY _____ have actually received the intended amount for the implementation of School Based Repair and Maintenance Scheme (SBRMS) as one of the components of Social Expenditure and Management Project II (SEMP II).

This further certifies that the corresponding Implementation Agreements (IAs) as evidence of receipt executed between the Principal and the Schools Division Superintendent based on SBRMS implementing guidelines were retained in our Division Office for review and verification of concerned parties.

This certification is being issued in lieu of the retained IAs in our Division Office and for purposes of reimbursement from the World Bank for the utilized amount.

Signed:

Noted by:

Division Accountant

Schools Division Superintendent

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(Enclosure No. 4a)

Date: _____

IMPLEMENTATION AGREEMENT

Gentlemen:

We are pleased to inform you that the Division Office shall release the amount of _____ P(_____) for each school listed below as part of the School-Based Repair and Maintenance Scheme (SBRMS) of the DepED. The funds shall be used for the repair and maintenance of the school facilities subject to the following conditions:

- A. The Principal shall use the SBRMS fund only for works allowed in the DepED Order/Memo on SBRMS.
- B. The Principal shall execute the works according to the procedures set forth in DepED Order/Memo on SBRMS.
- C. The principal shall disburse and liquidate SBRMS Fund in accordance with the Guidelines for the Liquidation of SBRMS Fund.
- D. The Principal shall submit to the Division Office the accomplished School Liquidation Form (Form 1) within five (5) days from the completion of the repair and maintenance work.

Should you agree with the above-mentioned conditions, please sign in the conforme blank below. When signed, this letter will serve as the implementation agreement for the SBRMS Fund.

Very Truly Yours,

Schools Division Superintendent

CONFORME:

Recipient School	Name of Principal	Amount	Signature
1. _____	_____	_____	_____
2. _____	_____	_____	_____
3. _____	_____	_____	_____
4. _____	_____	_____	_____
5. _____	_____	_____	_____

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(Enclosure No. 4b)
For Secondary Schools with Financial Staff

Date: _____

IMPLEMENTATION AGREEMENT

The Schools Division Superintendent:
Division of _____

Dear Sir/Madam,

An amount of Ten Thousand Pesos Only (P 10,000.00) was released by DBM-RO to our school as part of the School Based Repair and Maintenance Scheme (SBRMS) of the DepED. The funds shall be used for the repair and maintenance of the school facilities subject to the following conditions:

- A. The undersigned shall use the SBRMS fund only for works allowed in the DepED Order/Memo on SBRMS.
- B. The undersigned shall execute the works according to the procedures set forth in DepED Order/Memo on SBRMS.
- C. The undersigned shall disburse and liquidate SBRMS Fund in accordance with the Guidelines for the Liquidation of SBRMS Fund.
- D. The undersigned shall submit to the Division Office the accomplished School Liquidation Form (Form 1) within five (5) days from the completion of the repair and maintenance work.

This letter will serve as the implementation agreement for the SBRMS Fund.

Very Truly Yours,

School Head
(Name of School)

Concurred by:

Schools Division Superintendent

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**REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF EDUCATION
SOCIAL EXPENDITURE MANAGEMENT PROJECT**

Form 1

SCHOOL LIQUIDATION FORM

PERIOD COVERED _____

SCHOOL : Jose Rizal High School
 ADDRESS : Brgy. Santiago, Lallo, Cagayan
 REGION : II
 DIVISION : Cagayan DISTRICT : Lallo North

DATE : _____
 SBRMF CASH ADVANCE : _____
 CHECK NO. : _____
 DATE OF CHECK : _____

Item No.	DESCRIPTION OF WORK (1)	ESTIMATED COST (2)	ACTUAL SCHEDULE			ACTUAL COST (PESOS)			TOTAL (6+7+8=9)	REMARKS	Supporting Documents Attached
			DATE STARTED (3)	DATE COMPLETED (4)	NO. OF DAYS (4-3=5) (5)	MATERIALS (6)	CONTRACT (7)	LABOR (8)			
	Sample										
	Change of G.I. Roof	300.00	10-Aug	12-Aug	2	200.00		100.00	300.00	"pakyaw"	Receipt 1-3
01	Repair of leaking faucet	300.00	15-Aug	17-Aug	2	150.00			150.00	c/o janitor	Receipt 4-5
02	Replacement of door knob	400.00	18-Aug	19-Aug	1	300.00			300.00	c/o janitor	Receipt 6-7
03	Repair of security fence	5,000.00	20-Aug	30-Aug	10		6,000.00		6,000.00	contract	enclosed
04	Repair of Ceiling	40,000.00	21-Aug	28-Aug	7	2,000.00		1,000.00	3,000.00	"pakyaw"	
05						2,650.00	6,000.00	1,100.00	9,750.00		

based on plans reviewed by SRMC
 Attach Principal's School Memorandum on the creation of School Repair and Maintenance Committee and designation of Chairman

PREPARED BY: _____ CERTIFIED TRUE AND CORRECT

NAME AND POSITION _____ PRINCIPAL
 _____ CHAIRMAN

TO BE FILLED UP BY PFSED/SEMP-PMO

FINDINGS: _____

INSPECTED BY: _____

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF EDUCATION
SOCIAL EXPENDITURE MANAGEMENT PROJECT

Enclosure 6

Form 2
REGION STATEMENT OF EXPENDITURES
PERIOD COVERED: From _____ To _____
(month/year)

PERIOD COVERED: January 1-30, 2002
REGION : 11 DIVISION : Cagayan
SOE NO. : _____ DATE : _____

RECIPIENT/CREDITOR				DISBURSEMENTS						
Name of Payee (1)	Description (2)	Recipient School (3)	Address (4)	Purchase Order of ROA No. (5)	Amount Received (6)	Amount Disbursed (7)	Check No. (8)	Date of Check (9)	Balance (Unspent ROA) (6-7=10) (10)	Remarks

1. All supporting documents available at the Division Office
2. If account is received in cash, indicate the date the amount is received:

Prepared by: _____ Certified True and Correct: _____ Reviewed by: _____ Approved by: _____

_____ DIVISION ACCOUNTANT (Signature Over Printed Name)
 _____ DIVISION SUPERINTENDENT (Signature Over Printed Name)
 _____ REGIONAL ACCOUNTANT (Signature Over Printed Name)
 _____ REGIONAL DIRECTOR (Signature Over Printed Name)

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Republic of the Philippines
DEPARTMENT OF EDUCATION
 Physical Facilities and Schools Engineering Division
 Office of Planning Service
 DepED Complex, Meralco Ave., Pasig City

NATIONAL MONITORING REPORT ON SBRMS

Period Covered: _____

REGION	No. of Schools			Remarks
	Availed of SBRMF	Completed Repair Works	Submitted Liquidation Reports	

TOTAL

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Prepared by: _____
 SBRMS Coordinator

Reviewed by: _____
 Chief, PFSED-OPS



Republic of the Philippines
 DEPARTMENT OF EDUCATION
 DepED Complex, Meralco Ave., Pasig City

DIVISION MONITORING REPORT ON SBRMS

Period Covered: _____

Region: _____
 Division: _____

Date Prepared: _____

Name of School	Funds		Date Received	No. of Facilities Repaired Per Type Listed			Date Started	Date Completed	Liquidation Reports Submitted		Problems Encountered	Recommendations	
	Amount Received	Date Received		Classroom	Others (specify)				YES	NO			
TOTAL													

Prepared by: _____

Attested by: _____

Division PFC _____

Division Superintendent _____

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF EDUCATION
Physical Facilities And Schools Engineering Division
DepED Complex, Meralco Avenue, Pasig City

DPE'S INSPECTION REPORT ON SBRMS

SBRMF: _____
Date Received: _____

1. PROJECT INFORMATION

Project Description:
Name of School:
Location:
Division:
Name of Principal:
Mode of Implementation:
Date Started:
Date Completed:

2. IMPLEMENTATION

2.1 Process		YES	NO	
Principal signed the implementation agreement				
Funds used only for repair and maintenance of school facilities				
Repair works according to the checklist provided in the guidelines				
Principal submitted liquidation reports				
2.2 Repaired Structure		Work Done		Acceptable
		YES	NO	Findings
Roof	Roofing Sheets			
	Gutters			
	Ridge Rolls			
	Flashings			
	Fascia Boards			
	Downspouts			
Ceiling	Ceiling Joists			
	Ceiling Boards			
Doors and Windows	Doors			
	Door Jambs			
	Locksets & Hinges			
	Window Blades			
Walls	Masonry Wall			
	Partition Boards			
	Studs			
Electrical	Lighting Fixtures			
	Switches			
	Outlets			
Plumbing	Plumbing Fixtures			
	Pipes and Fittings			
Others	Specify Item/s			

Prepared By: _____

Reviewed By: _____

DepED Project Engineer

Division PFC

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