



Republic of the Philippines  
**Department of Education**

08 FEB 2021

DepEd ORDER  
No. **005**, s. 2021

**GUIDELINES ON THE PREPARATION OF THE PROGRAM OF WORKS FOR  
DEPED IMPLEMENTED INFRASTRUCTURE PROJECTS**

To: Undersecretaries  
Assistant Secretaries  
Bureau and Service Directors  
Regional Directors  
Schools Division Superintendents  
Public and Private Elementary and Secondary School Heads  
All Others Concerned

1. The Department of Education (DepEd) issues the enclosed **Guidelines on the Preparation of the Program of Works (POW) for DepEd Implemented Infrastructure Projects**.
2. The issuance of the enclosed guidelines aims to ensure uniformity in the computation and factors to be considered in the preparation of the scope of work and corresponding cost estimates of DepEd implemented infrastructure such as the Basic Education Facilities Program, Gabaldon Repair and Rehabilitation Project, and Construction of the DepEd Central/Regional/Schools Division Offices.
3. All DepEd Orders, Memoranda, and other related issuances, regulations and provisions which are inconsistent with these guidelines are repealed, rescinded, or modified accordingly.
4. This Order shall take effect immediately upon its issuance. Noncompliance to the herein procedures shall be dealt with accordingly.
5. For inquiries and/or clarifications relative to the enclosed guidelines, please contact the **Administrative Service-Education Facilities Division** through email at [as.efd@deped.gov.ph](mailto:as.efd@deped.gov.ph) or telephone number (02) 8638-7110.
6. Immediate dissemination of and strict compliance with this Order is directed.

  
**LEONOR MAGTOLIS BRIONES**  
Secretary

Encl.: As stated  
Reference: DepEd Order 009, s. 2020  
To be indicated in the Perpetual Index under the following subjects:

POLICY

PROJECTS

SCHOOLBUILDING



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MCR/SMMA/APA/MPC, DO-Guidelines in the Preparation of the Program of Works for DepEd Infrastructure Projects  
0259 - October 29, 2020

## **GUIDELINES ON THE PREPARATION OF THE PROGRAM OF WORKS FOR DEPED IMPLEMENTED INFRASTRUCTURE PROJECTS**

### **I. RATIONALE**

Pursuant to Annex A entitled "Detailed Engineering for the Procurement of Infrastructure Projects" of Republic Act No. 9184 otherwise known as the "Government Procurement Reform Act", the Preparation of the Program of Works (POW) shall be one of the activities to be undertaken in the preparation of the detailed engineering for the procurement of infrastructure projects.

Prior to any procurement and implementation of infrastructure project by any Office of the Department of Education, a Program of Work (POW) must be prepared. The Program of Works which are prepared by project engineers/architects defines the scope of works to be done and the its corresponding cost estimates. The approved Program of Works sets the Approved Budget for the Contract (ABC) for an infrastructure project.

In order to have a uniform format and understanding in the preparation of the Program of Works, a guideline must be prepared to be followed by the project engineers/architects in the computation or preparation of the POW.

### **II. SCOPE**

The guidelines in the preparation of the POW shall prescribed the procedures and factors to be considered in preparing the Program of Works for the following infrastructure projects funded and implemented by the Department of Education:

- a. GREEN Basic Education Facilities Fund (GREEN BEFF)
  - i. Repair and Rehabilitation Projects
  - ii. Electrification Program
- b. Gabaldon School Building Rehabilitation and Restoration Program
- c. Quick Response Fund
- d. Construction and Repair of DepEd Offices

These guidelines shall be used by DepEd engineers/architects in determining the Approved Budget for the Contract (ABC) for construction, repair, rehabilitation and restoration projects being implemented at the Central, Regional, Division and School levels starting CY 2020 and onwards.



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### **III. Definition of Terms**

*Approved Budget for the Contract* – the total cost of the construction project also referred to as the ABC

*Bill of Quantities* – this is the summary of the Program of Works indicating the corresponding cost estimate of an item of work.

*Completion Period* - the estimated duration of the project expressed in calendar days

*Direct Cost* - the computed cost of material and labor including the cost for the General Requirements

*Engineering and Administrative Overhead* – expenses of the Government for the implementation of an infrastructure project also referred as the EAO.

*Indirect Cost* – the cost of overhead expenses, contingencies, miscellaneous and the profit of the contractor.

*Minimum Required Equipment*– the minimum list of tools and equipment required to be used in the project

*Minimum Required Manpower* - the minimum list of skilled and non-skilled workers required for the project

*Project ID* - refers to a reference number specific to an infrastructure project assigned by the implementing unit.

*Project Title* - refers to the complete specific name of the infrastructure project assigned by the implementing unit

### **IV. POLICY STATEMENT**

Pursuant to Annex A of the Republic Act No. 9184 entitled "Detailed Engineering for the Procurement of Infrastructure Projects", the preparation of the Program of Works (POW) shall be one of the activities under the detailed engineering for the procurement of infrastructure projects.

This policy aims to ensure that investments in the infrastructure projects provides learners with ideal learning environment through uniformity in the computation and factors to be considered in the preparation of the scope of works and corresponding cost estimate of DepEd implemented infrastructure projects such as the Green Basic Education Facilities Program, Gabaldon Repair/Rehabilitation and Restoration Project and Construction and Repair of School Buildings and DepEd Central/Regional/Division Offices.



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## V. PREPARATION OF THE PROGRAM OF WORKS

1. The Program of Works shall be prepared for every infrastructure projects to be implemented by DepEd. It shall consist of the Bill of Quantities (BOQ) and the Detailed Cost Estimates (DCE). Sample template of the Bill of Quantities and Detailed Cost Estimates is attached marked as Annex A and B respectively.
2. The summary of a Program of Work shall be referred to as the Bill of Quantities (BOQ). The following project information and cost estimates shall be reflected in the Bill of Quantities:

- a. Project ID* – refers to a reference number specific to a project. This reference number shall to be prepared by the engineer using the prescribed format:

Program Title, Budget Year, Region, Division, Sequence Number

Ex. Repair 2019-RIVB-Romblon – 001

QRF 2019-CAR-Baguio City - 001

The Program Title shall refer to Repair, QRF, Gabaldon, Electrification and Construction.

- b. Project Title* – refers to the complete specific name of the project

Ex. Construction of Two-Storey 12-Classroom School Building;

Repair and Rehabilitation of School Buildings (14 Classrooms)

- c. Name of School* – indicate the full name, school ID and location of the school

- d. Budget Allocation* – the amount allocated for the project, computed as the sum of the Approved Budget for the Contract and the EAO

- e. Engineering and Administrative Overhead (EAO)* – refers to the expenses of the Government for the implementation of an infrastructure project equivalent to a certain percentage of the Budget Allocation.

- f. Approved Budget for the Contract* – the approved budget intended for the infrastructure project which is equal to the Total Construction Cost of the Project



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- g. *Completion Period* – the estimated duration of the project expressed in calendar days
- h. *Minimum Required Manpower* – the list of skilled and non-skilled workers for the project
- i. *Minimum Required Equipment* – the list of tools and equipment to be used in the project
- j. *Direct Cost* – the sum of the total cost of material and labor including the cost for the General Requirements
- k. *Indirect Cost* – computed by multiplying the difference between total Direct Cost and the cost of General Requirements by 17% if Direct Cost is above 5 million; or 22% if Direct Cost is 5 million and below. The breakdown of the Indirect Cost is shown in the table:

Direct Cost	Breakdown of Indirect Cost (%)				Total % of Indirect Cost
	Overhead Expenses	Contingencies	Miscellaneous	Contractor's Profit	
<b>Above 5 Million</b>	5%	3%	1%	8%	<b>17%</b>
<b>5 Million and Below</b>	8%	3%	1%	10%	<b>22%</b>

Overhead Expenses – refers to the Engineering and Administrative expenses, transportation allowances, office expenses, and premiums to be paid by the contractor

Contingencies - Expenses for meetings, coordination with stakeholders, stages for ground breaking & inauguration, and other unforeseen events

Miscellaneous - Expenses for laboratory testing and plan preparation

Contractor's Profit – refers to the financial gain of the contractor for the project

- k. *Tax* – computed at 5% of the sum of Direct Cost and Indirect Cost
- l. *Total Construction Cost* – the sum of Direct Cost, Indirect Cost and computed Tax



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3. Every Bill of Quantities shall be supported by a Detailed Cost Estimate. The Detailed Cost Estimate shall reflect the unit price analysis of every item of work in terms of material and labor. The unit price of the construction materials shall be based on the latest Construction Materials Price Data (CMPD) of DepEd while the unit cost of labor shall be computed in terms of percentage of the unit cost of material.
4. The Architectural/Engineering Plans/Drawings which are the basis in the preparation of the Detailed Cost Estimate shall be an attachment to the Approved Program of Works.
5. The site appraisal/validation report shall support the Architectural/Engineering Plans.
6. The provision for Project Information Billboards following the standard specifications of Commission on Audit (COA) shall be included in the Program of Works as payable items.
7. Payments for Fire Safety Inspection Certificate and other permits, as required by the Local Government Units (LGU), shall be included in the Detailed Cost Estimates under the General Requirements as payable items.
8. The unit cost of construction materials shall be based on the Construction Materials Price Data (CMPD). The CMPD shall be the latest price of construction materials canvassed regularly and updated by engineers for every Schools Division Office.

## **VI. PROCEDURES IN THE PREPARATION, APPROVAL AND CONCURRENCE OF THE PROGRAM OF WORKS**

The following procedures in the preparation, approval and concurrence of the program of works shall be observed:

- a. Preparation of Program of Works and Determination of Estimates
  - a.1 The DepEd Engineer/Architect of the Schools Division Office or of the implementing unit shall prepare and sign the Program of Works for the proposed infrastructure project to include the:
    - i. Bill of Quantities (BOQ) and;
    - ii. Detailed Cost Estimates
- b. Recommendation for the Approval of the Program of Works



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- b.1 The Chief of the Education Support Services (ESSD) shall recommend the approval of the Program of Works to the Regional Director for Regional implemented infrastructure projects
- b.2 The Chief of the School Governance and Operations Division (SGOD) of the Schools Division Office shall recommend the approval of the Program of Works to the Schools Division Superintendent for Division implemented infrastructure projects.
- b.3 The Chief of ESSD/SGOD shall review the completeness and correctness of the POW prior to the recommendation to the RD/SDS. Incomplete POW shall be returned to the DepEd engineer for compliance.
- c. Approval of the Program of Works
  - c.1 The Regional Director (RD) shall approve the Program of Works recommended by the Chief of the ESSD.
  - c.2 The Schools Division Superintendent (SDS) shall approve the Program of Works recommended by the Chief of the SGOD.
- d. Concurrence of the Program of Works
  - d.1 All Approved Program of Works prepared by Engineers/Architects of DepEd shall be forwarded to the Chief of the Education Facilities Division (EFD), Administrative Service, DepEd Central Office for concurrence.
  - d.2 The correctness and completeness shall be checked by EFD personnel before the concurrence of the POW
- e. A flowchart for the preparation, approval and concurrence of the Program of Works is in Annex C.

## **VII. MONITORING AND EVALUATION**

### **1. School Division Office**

The School Governance and Operations Division (SGOD) shall monitor and evaluate the preparation of POW for SDO implemented infrastructure projects to ensure:

- i. compliance with the guidelines in the preparation of the POW
- ii. that all infrastructure projects of the SDO shall have an approved and concurred POW



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- iii. the amount of the Approved Budget for the Contract does not exceed the allocated budget for the project.

## 2. Regional Office

The Education Support Services Division (ESSD) shall monitor and evaluate the preparation of POW for Regional Office implemented infrastructure projects to ensure:

- i. compliance with the guidelines in the preparation of the POW
- ii. that all infrastructure projects of the Regional Office shall have an approved and concurred POW
- iii. the amount of the Approved Budget for the Contract does not exceed the allocated budget for the project.

## 3. Central Office

The Education Facilities Division shall review the POW submitted by the Regional Office and Division Office to:

- i. ensure compliance with the guidelines in the preparation of the POW
- ii. determine the correctness in the arithmetical computation of cost estimate
- iii. check the amount of the Approved Budget for the Contract not to exceed the allocated budget for the project.

## **VIII. REFERENCES**

The reference for this Order is Annex A of the Revised Implementing Rules and Regulations (IRR) of Republic Act No. 9184 also known as the Government Procurement Reform Act

## **IX. EFFECTIVITY/TRANSITORY PROVISIONS**

This Order shall take effect immediately upon its approval. Provisions and other previous issuances which are inconsistent with this Order are hereby repealed.



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Sample Template of Bill of Quantities

ITEM NO.		Item Description	% of Total	Unit	Quantity	Total Cost	Remarks
<b>I. DIRECT COST</b>							
GENERAL REQUIREMENTS			1.49%	lot	1.00	39,330.59	
1.000	Earthworks		2.01%	lot	1.00	53,097.39	
2.000	Concreting Works		9.71%	cu m	38.33	256,087.00	
3.000	Rebar Works		23.18%	kg	8,682.80	611,034.27	
4.000	Formworks		3.47%	lot	1.00	91,545.00	
5.000	Masonry Works		3.75%	sq m	104.41	98,950.80	
6.000	Doors and Windows		4.00%	lot	1.00	105,544.30	
7.000	Steel Works		9.70%	lot	1.00	255,822.41	
8.000	Roofing Works		3.05%	lm	101.00	80,294.20	
9.000	Ceiling and Carpentry Works		4.80%	lot	1.00	126,570.49	
10.000	Electrical Works		3.37%	lot	1.00	88,865.25	
11.000	Plumbing Works		2.27%	lot	1.00	59,796.39	
12.000	Sanitary Works		1.73%	lot	1.00	45,721.29	
14.000	Painting Works		1.55%	sq m	354.54	40,841.25	
14.000	Tile Works		3.87%	sq m	76.60	102,155.20	
15.000	Waterproofing		0.36%	lot	1.00	9,497.48	
<b>Sub-Total</b>						<b>2,065,153.30</b>	
<b>II. INDIRECT COST 22% of (I)</b>							
Overhead Expenses (5%)			6.15%			162,065.82	
Contingencies (3%)			2.31%			60,774.68	
Miscellaneous (1%)			0.77%			20,258.23	
Contractor's Profit (8%)			7.68%			202,582.27	
<b>Sub-Total</b>						<b>445,681.00</b>	
<b>III. TAX 5% of (I+II)</b>							
<b>Sub-Total</b>						<b>125,541.71</b>	
<b>IV. TOTAL CONSTRUCTION COST (I + II + III)</b>			<b>100.00%</b>			<b>2,636,376.01</b>	

Prepared:	Recommending Approval:	Approved:
DEPED Engineer	Chief, SGOD	Schools Division Superintendent
		Concurred:
		Chief, EFD-AS



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## Sample Template of the Detailed Cost Estimate

ITEM NO.		DESCRIPTION	UNIT	QTY	UNIT COST		TOTAL COST		GRAND TOTAL
					MATERIAL	LABOR	MATERIAL	LABOR	
<b>PROGRAM OF WORKS</b>									
<b>DETAILED COST ESTIMATE</b>									
PROJECT : PROPOSED CONSTRUCTION OF SCHOOL CLINIC									
SCHOOL : Indicate Name of School									
LOCATION : Indicate Location of School									
OWNER : DEPARTMENT OF EDUCATION									
<b>GENERAL REQUIREMENTS</b>									
		Mobilization/Temporary Structures, Utilities and Services/Demobilization	lot	1.00	12,154.94	8,103.29	12,154.94	8,103.29	20,258.23
		Project Billboard	lot	1.00	3,630.00	1,261.60	3,630.00	1,261.60	4,891.60
		Safety and Health	lot	1.00	12,154.94	-	12,154.94	-	12,154.94
		Fire Safety Inspection Certificate (FSIC)	lot	1.00	-	2,025.82	-	2,025.82	2,025.82
		Other Permit Fee	lot	1.00	-	-	-	-	-
		Hauling cost	lot	1.00	-	-	-	-	-
		<b>Sub-total</b>							<b>39,330.59</b>
1.0000		<b>Earthworks</b>							
1.0100		Clearing and Grubbing	sq.m	103.20	-	20.00	-	2,064.00	2,064.00
1.0200		Structural Excavation	cu.m	27.94	-	285.82	-	7,985.09	7,985.09
1.0300		Backfilling and Compaction	cu.m	21.00	-	230.13	-	4,832.91	4,832.91
1.0400		Gravel Bedding G-1	cu.m	3.65	1,400.00	420.00	5,113.50	1,534.05	6,647.55
1.0500		Select Fill	cu.m	61.92	350.00	105.00	21,672.00	6,501.60	28,173.60
1.0600		Soil Poisoning	sq m	113.52	23.00	6.90	2,610.96	783.29	3,394.25
		<b>Sub-total</b>							<b>53,097.39</b>
2.0000		<b>Concreting Works</b>							
		Column Footing	cu.m	6.08					
2.0200		Portland Cement	bag	55.00	240.00	72.00	13,200.00	3,960.00	17,160.00
2.0400		Crushed Gravel 1"	cu.m	6.25	1,500.00	450.00	9,375.00	2,812.50	12,187.50
2.0500		Washed Sand	cu.m	3.25	1,250.00	375.00	4,062.50	1,218.75	5,281.25
		Footing Tie Beam	cu.m	5.55					
2.0200		Portland Cement	bag	50.00	240.00	72.00	12,000.00	3,600.00	15,600.00
2.0300		Crushed Gravel 3/4"	cu.m	5.75	2,360.00	708.00	13,570.00	4,071.00	17,641.00
2.0500		Washed Sand	cu.m	3.00	1,250.00	375.00	3,750.00	1,125.00	4,875.00
		Wall Footing	cu.m	0.32					
2.0200		Portland Cement	bag	3.00	240.00	72.00	720.00	216.00	936.00
2.0300		Crushed Gravel 3/4"	cu.m	0.50	2,360.00	708.00	1,180.00	354.00	1,534.00
14.0000		<b>Tile Works</b>							
		Wall	sq.m	9.60					
		Glazed Wall Tiles 20cm x 30cm	pc	168.00	45.00	18.00	7,560.00	3,024.00	10,584.00
14.0300		Tile Adhesive 25 kg/bag	bag	2.00	260.00	104.00	520.00	208.00	728.00
14.0400		Tile Trim 6mm	pc	4.00	111.00	44.40	444.00	177.60	621.60
14.0500		Tile Grout 5 kg/bag	bag	1.00	170.00	68.00	170.00	68.00	238.00
		Flooring	sq.m	67.00					
14.0220		Unglazed Floor Tiles 60cm x 60cm	pc	184.00	306.00	122.40	56,304.00	22,521.60	78,825.60
14.0210		Unglazed Floor Tiles 20cm x 20cm	pc	105.00	34.00	13.60	3,570.00	1,428.00	4,998.00
14.0300		Tile Adhesive 25 kg/bag	bag	13.00	260.00	104.00	3,380.00	1,352.00	4,732.00
14.0500		Tile Grout 5 kg/bag	bag	6.00	170.00	68.00	1,020.00	408.00	1,428.00
		<b>Sub-total</b>							<b>102,155.20</b>
15.0000		<b>Waterproofing</b>							
15.0100		Waterproofing, Cementitious	gal	9.00	811.75	243.53	7,305.75	2,191.73	9,497.48
		<b>Sub-total</b>							<b>9,497.48</b>
I.		<b>DIRECT COST</b>							<b>2,065,153.30</b>
II.		<b>INDIRECT COST 22% of (I - Gen Req't)</b>							<b>445,681.00</b>
III.		<b>TAX 5% of (I + II)</b>							<b>125,541.71</b>
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Prepared by:		Recommending Approval:				Approved:			
DEPED Engineer		Chief, SGOD				Schools Division Superintendent			
						Concurred:			
						Chief, EFD - AS			

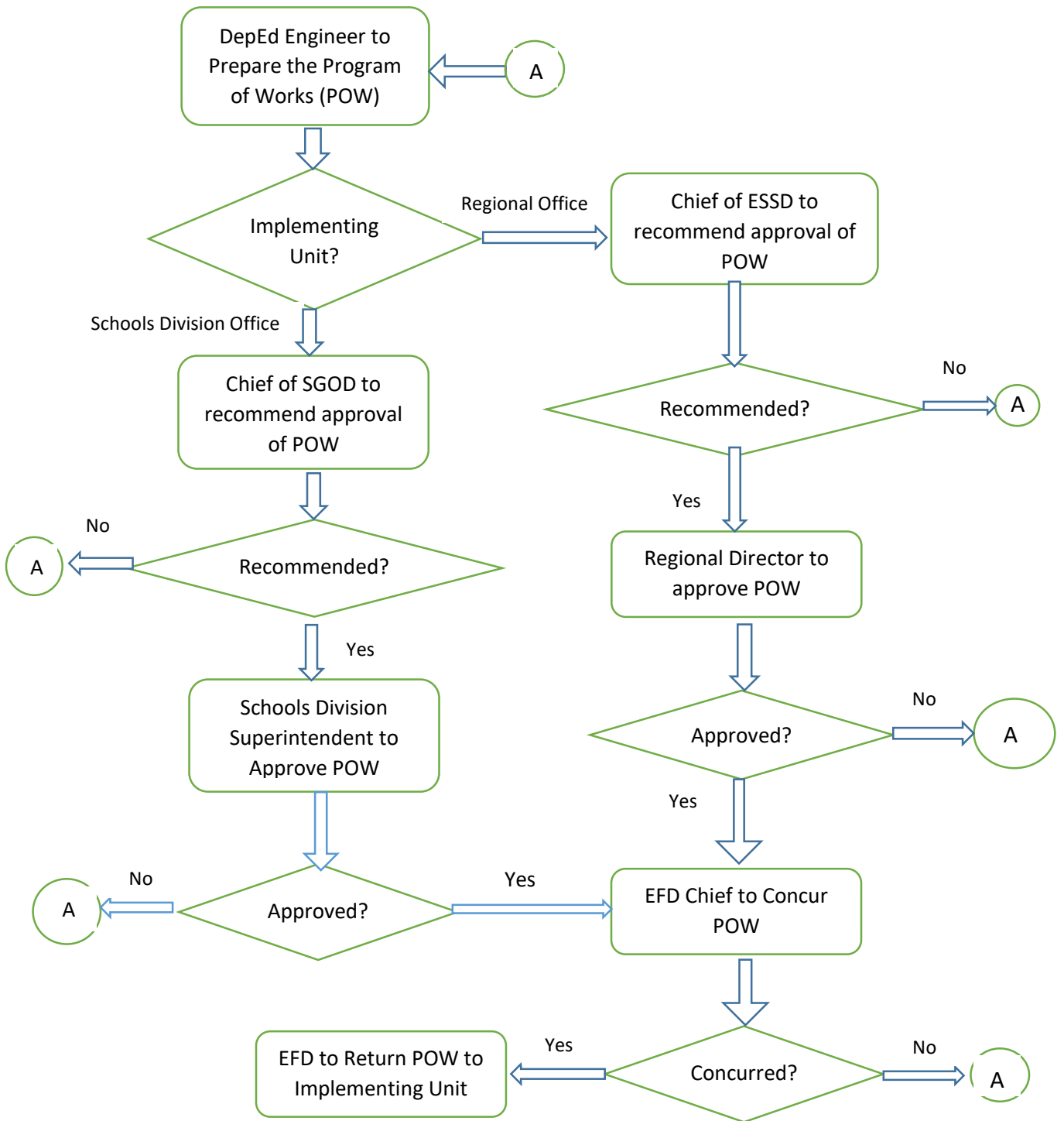


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**Preparation, Approval and Concurrence of Program of Works**



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