



Republic of the Philippines

Department of Education

REGION IV-A CALABARZON

CITY SCHOOLS DIVISION OF THE CITY OF TAYABAS

12 January 2026

DIVISION MEMORANDUM
No. 022 s. 2026

REVISED DIVISION GUIDELINES FOR THE MINOR REPAIRS OF FACILITIES, BUILDINGS AND GROUND MAINTENANCE USING REGULAR SCHOOL MOOE

To: Assistant Schools Division Superintendent
Chief Education Supervisors
Heads, Public Elementary and Secondary Schools
Heads, Unit/Section
All Others Concerned

1. In reference to **DepEd Order No. 008, s. 2019** entitled **Revised Implementing Guidelines on the Direct Release, Use, Monitoring, and Reporting of Maintenance and Other Operating Expenses Allocation of Schools, Including Other Funds**, this office announces the revised version of the issued **Memorandum No. 130, s. of 2025, "Division Guidelines for the Minor Repairs of Facilities, Buildings and Ground Maintenance using Regular School MOOE"**.
2. In support to this order, the Department of Education issued a memorandum from the Office of the Undersecretary for Administration dated March 11, 2024, with subject: Guidelines in the Conduct of the National School Building Inventory and the attached revised School Building Inventory Form, Answering Guide that defines the minor repair as:
 - a. Under Room Condition: **Needs Minor Repair** refers to the repair or replacement of room components which are not subjected to critical structural loads and stresses, and which are estimated to cost less than fifty thousand (Php 50,000) of the cost of a standard room unit such as repair of windows, doors, partitions and the like.
 - b. Under Building Condition: **Needs Minor Repair** refers to the repair or replacement of school building components which are not subjected to critical structural loads and stresses, and which are estimated to cost less than fifty thousand (Php 50,000) of the cost of a standard building unit such as repair of windows, doors, partitions and the like.
3. The above-mentioned policies serve to remind school heads to plan the priority repairs and maintenance school facilities for the current year, CY 2025 and to submit their request for the Program of Works during first week of each quarter for review and appropriate action.
4. The school heads shall submit their **SCHOOL FACILITIES PREVENTIVE MAINTENANCE PLAN FOR CY 2026** using the template and reference provided in the link: <https://tinyurl.com/5n972rka> on or before **January 19, 2026**. This is to ensure that all the proposed school facilities repair, and maintenance projects are

planned and checked based on the above-stated policies, before requesting the Agency Estimate or Program of Works (POWs).

5. Attachments in requesting Program of Works (POWs) starting January 2026 are the following:

Approved School Facilities Preventive Maintenance Plan for CY 2026
Pictures of facilities for repair
Pre-estimated cost of materials and labor

6. For any additional MOOE funds for repair and maintenance of school facilities that will be downloaded to the school, the school head shall submit communication letter and supplementary school facilities preventive maintenance plan for the inclusion of the project.

7. Strict compliance of this Memorandum is desired.

For:

CELEDONIO B. BALDERAS JR.
Schools Division Superintendent

By:

HERBERT D. PEREZ
Assistant School Division Superintendent
Officer-in-Charge

Encl.: As stated,
Reference: DepEd Order No. 008 s. 2019, Issued Memorandum for the Conduct of NSBI SY 2023-2024
To be indicated in the Perpetual Index
under the following subjects:

MOOE UTILIZATION
PREVENTIVE MAINTENANCE PLAN
PROGRAM OF WORKS

SGOD- revised division guidelines for the minor repairs of facilities, buildings and ground maintenance using regular school mooe
SGOLBALL-004155/January 12, 2026



Republic of the Philippines
Department of Education

REGION IV-A CALABARZON
CITY SCHOOLS DIVISION OF THE CITY OF TAYABAS

25 February 2025

DIVISION MEMORANDUM
No. 130 s. 2025

**DIVISION GUIDELINES FOR THE MINOR REPAIRS OF FACILITIES, BUILDINGS
AND GROUND MAINTENANCE USING REGULAR SCHOOL MOOE**

To: Assistant Schools Division Superintendent
Chief Education Supervisors
Heads, Public Elementary and Secondary Schools
Heads, Unit/Section
All Others Concerned

1. As per DepEd Order No. 008, s. 2019 entitled **Revised Implementing Guidelines on the Direct Release, Use, Monitoring and Reporting of Maintenance and Other Operating Expenses Allocation of Schools, Including Other Funds** dated May 2, 2019, School MOOE, shall be used, among others, to fund minor repair of facilities, buildings and grounds maintenance, necessary for the upkeep of the school.
2. In support to this order, the Department of Education issued dated March 11, 2024, entitled Guidelines in the Conduct of the National School Building Inventory and the attached revised School Building Inventory Form, Answering Guide that defines the minor repair as:
 - a. Under Room Condition: **Needs Minor Repair** refers to the repair or replacement of room components which are not subjected to critical structural loads and stresses, and which are estimated to cost less than fifty thousand (Php 50,000) of the cost of a standard room unit such as repair of windows, doors, partitions and the like.
 - b. Under Building Condition: **Needs Minor Repair** refers to the repair or replacement of school building components which are not subjected to critical structural loads and stresses, and which are estimated to cost less than fifty thousand (Php 50,000) of the cost of a standard building unit such as repair of windows, doors, partitions and the like.
3. The above-mentioned policies are to remind the school heads in planning the school facilities repair and maintenance for the current year CY 2025.
4. The school heads shall submit their **SCHOOL FACILITIES PREVENTIVE MAINTENANCE PLAN FOR CY 2025** using the template and reference provided in the link: <https://tinyurl.com/5n972rka> on or before **February 28, 2025**. This is to ensure that all the proposed school facilities repair, and maintenance projects are planned and checked based on the above-stated policies, before requesting the Agency Estimate or Program of Works (POWs).

4. Attachments in requesting Program of Works (POWs) starting March 2025 are the following:

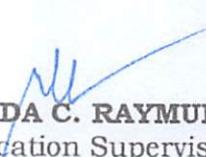
Approved School Facilities Preventive Maintenance Plan for CY 2025
Pictures of facilities for repair
Pre-estimated cost of materials and labor

5. Strict compliance of this Memorandum is desired.

For:

CELEDONIO B. BALDERAS JR.
Schools Division Superintendent

By:


IMELDA C. RAYMUNDO
Chief Education Supervisor-SGOD
Officer-in-Charge

Encl.: As stated,

Reference: DepEd Order No. 008 s. 2019, Issued Memorandum for the Conduct of NSBI SY 2023-2024

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

MOOE UTILIZATION
PREVENTIVE MAINTENANCE PLAN
PROGRAM OF WORKS

SGOD- division guidelines for the minor repairs of facilities, buildings and ground maintenance using regular school mooe
SGO93PNJ-002507 / February 25, 2025



Republic of the Philippines
Department of Education

02 MAY 2019

DepEd ORDER
No. 008, s. 2019

**REVISED IMPLEMENTING GUIDELINES ON THE DIRECT RELEASE, USE, MONITORING
AND REPORTING OF MAINTENANCE AND OTHER OPERATING EXPENSES
ALLOCATION OF SCHOOLS, INCLUDING OTHER FUNDS
MANAGED BY SCHOOLS**

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

1. For the information and guidance of all concerned, the Department of Education (DepEd) issues the enclosed **Revised Implementing Guidelines on the Direct Release, Use, Monitoring and Reporting of Maintenance and Other Operating Expenses (MOOE) Allocations of Schools, Including Other Funds Managed By Schools**.
2. This Order revokes DepEd Order (DO) No. 9, s. 2018 entitled **Implementing Guidelines on the Release and Utilization of Maintenance and Other Operating Expenses Allocations of Senior High Schools** and DO 13, s. 2016 entitled **Implementing Guidelines on the Direct Release and Use of Maintenance and Other Operating Expenses (MOOE) Allocations of Schools, Including Funds Managed by Schools**, which shall take effect immediately upon issuance.
3. For more information, please contact the **Office of the Undersecretary for Finance**, 2nd Floor Rizal Building, Department of Education Central Office, DepEd Complex, Meralco Avenue, Pasig City through email at usec.financebpm@deped.gov.ph or at telephone no. (02) 633-9342.
4. Immediate dissemination of and strict compliance with this Order is directed.


LEONOR MAGTOLIS BRIONES
Secretary

Encl.: As stated

References: DepEd Order: (Nos. 9, s. 2018 and 13, s. 2016)

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

**EXPENSES
FUNDS**

**POLICY
SCHOOLS**

SMMA, DO Revised Implementing Guidelines on the Direct Release, Use...MOOE
0296, April 26, 2019

Revised Implementing Guidelines on the Direct Release, Use, Monitoring and Reporting of Maintenance and Other Operating Expenses (MOOE) Allocation of Schools, Including Other Funds Managed by Schools

I. Rationale

- 1) The school budget is one of the most powerful tools to promote and strengthen the school based management and accountability. This is why apart from curricular reforms and capacity building programs, the Department of Education (DepEd) continues to make more resources available to schools to support them in enabling students to perform better. With the adoption of the new school MOOE formula starting 2013, and the passage of Republic Act No. 10533 or the *Enhanced Basic Education Act of 2013* expanding the basic education system from a 10-year to 13-year program with the addition of one year of Kindergarten and two years of Senior High School (SHS), the DepEd moves closer to rationalizing the programming of school budgets. Previously, the school MOOE budget was computed solely based on enrollment given a per capita cost. With the new formula, other factors affecting school operations are considered, such as the number of teachers and classrooms managed by the school, the number of graduating or completing students, and a fixed amount corresponding to basic needs of a school. In addition to this, starting 2016, financial assistance previously released separately for special programs or activities are now incorporated in the budget for the operations of schools. The funds that will no longer be downloaded from the Central Office and are now part of the regular school MOOE budget include: a) financial assistance to support special curricular programs in Science (Special Science Elementary Schools, Regional Science High Schools, Science, Technology and Engineering Program in High Schools), Sports (High Schools with Special Programs in Sports), Arts (High Schools with Special Programs in Arts) and Special Education; b) DepEd Internet Connectivity Program; c) Gulayan sa Paaralan; and d) School Based Management Grants. The Department continues to develop and institute policies and reforms that would deepen the decentralization of education management.
- 2) This DepEd Order has the following legal bases; i) Department of Budget and Management and DepEd Joint Circular No. 2004-1 dated January 01, 2004, entitled "Guidelines on the Direct Release of Funds to DepEd-Regional Offices and Implementing Units", ii) Section 10, Republic Act No. 9155 (Governance of Basic Education Act of 2001), which provides that the appropriations intended for the regional and field offices (elementary/secondary schools and Schools Division Offices [SDOs]) are to be allocated directly and released immediately by DBM to the said offices; and iii) Section 11, Republic Act No. 10533 or the *Enhanced Basic Education Act of 2013*, which provides that

appropriations for the operationalization of the enhanced basic education be included in the Department's budget.

- 3) It is understood that the school MOOE funds shall be valid for release and obligation for one fiscal year: that is from January 1 to December 31.

II. Scope of the Policy

This DepEd Order provides the mechanisms, procedures and standards for the release, utilization, liquidation, monitoring and reporting of School MOOE of all public elementary and secondary schools nationwide, including other funds managed by the schools. This also defines the roles and responsibilities of each level of governance in managing school MOOE and other school funds.

III. Policy Statement

This DepEd Order aims: i) to provide guidance to all public schools on the derivation, release, utilization, monitoring and reporting of school MOOE, and other funds managed by schools; ii) to ensure timely and optimal use of school resources, and iii) to institute mechanisms for transparency and accountability.

IV. Definition of Terms

These guidelines will use the following terms and their corresponding definition as follows:

- 1) **Capital Outlays or Capital Expenditures** – Refer to an expenditure category/expense class for the purchase of goods and services, the benefits of which extend beyond the fiscal year and which add to the assets of the Government, including investments in the capital stock of government corporations.
- 2) **Cash Advances** – Funds granted to officers and employees which may be classified into: (a) regular cash advance – those granted to cashiers, disbursing officers, paymasters and/or property/supply officers for salaries and wages, commutable allowances, honoraria and other similar payments and petty cash operating expenses; (b) special cash advances – those granted on the explicit authority of the agency heads to duly designated disbursing officers or employees for other legally authorized purposes.
- 3) **Disbursement** - A settlement of government obligations either in currency, check or constructive cash such as the issuance of Tax Remittance Advice (TRA) for the remittance to BIR of taxes withheld from employees and suppliers and Non-Cash Availment Authority for direct payments made by

international financial institutions to suppliers and consultants of foreign assisted projects.

- 4) **Maintenance and Other Operating Expenses (MOOE)** - Refer to an expenditure category/expense class for support to the operations of government agencies such as expenses of supplies and materials; transportation and travel; utilities (water, power, etc.) and the repairs, etc.
- 5) **Modified Disbursement Scheme (MDS)** - A disbursement system implemented to facilitate effective management of the national government's cash resources, whereby national government agencies/GOCCs settle their payables through issuance of checks or through direct crediting to bank accounts, chargeable against the account of the Treasurer of the Philippines (TOP/Bureau of the Treasury) being maintained with the head offices of government servicing banks (GSBs).
- 6) **Obligation** - A commitment by a government agency arising from an act of a duly authorized official which binds the government to the immediate or eventual payment of a sum of money. The agency is authorized to incur obligations only in the performance of activities which are in pursuit of its functions and programs authorized in appropriation acts/laws within the limit of the allotment released by the DBM.
- 7) **Program** - A homogenous group of activities necessary for the performance of a major purpose for which a government agency is established, for the basic maintenance of the agency's administrative operations or for the provisions of staff support to the agency's administrative operations or for the provisions of staff support to the agency's line functions.
- 8) **Secondary Schools** - Refer to Junior and Senior High School, grade levels seven (7) to twelve (12).
- 9) **Special Allotment Release Order (SARO)** - A specific authority issued to identified agencies to incur obligations not exceeding a given amount during a specified period for the purpose indicated. It shall cover expenditures the release of which is subject to compliance with specific laws or regulations, or is subject to separate approval or clearance by competent authority.

V. Procedures

A. Release of Funds from the Department of Budget and Management (DBM)

- 1) The release of allotments is being made by the DBM Offices concerned direct to the Implementing Units (IUs) through the General Appropriations Act as Allotment Order (GAAAO) for those budget items categorized as For Comprehensive Release (FCR), and Special Allotment Release Orders (SAROs) for budget items withheld For Later Release (FLR).
- 2) The cash allocations corresponding to the allotments released are issued by the DBM Offices concerned direct to the Modified



Disbursement Scheme (MDS) Sub-Accounts being maintained by the respective IUs.

B. Implementation Requirements

- 1) The IUs are capable of administering their own funds since they have Bookkeeper and Disbursing Officer plantilla positions who handle accounting and budgeting functions, and cashiering functions respectively.
- 2) The IUs with agency codes are authorized to open MDS Sub-Accounts in authorized government depository banks and the cash allocations are directly issued by the DBM to their respective Sub-Accounts.
 - 2.1. The IUs are required to maintain sets of books of accounts, while;
 - 2.2. The non-IUs do not have their own financial staff and receive allocations of school MOOE from their respective SDOs in the form of cash advance. Therefore, the MDS Sub-Account/s of SDOs shall cover transactions of the SDO (Proper) including that of non-IU schools.
- 3) Non-IUs receiving monthly MOOE of Php20,000.00 and below shall be provided by the respective SDO concerned through cash advance an equivalent of their three (3) months requirements within the first week of every month/quarter, subject to availability of cash allocations.

C. Responsibilities of Implementing Units

- 1) The Finance Service of DepEd-Central Office shall:
 - 1.1. Provide Regional Offices (ROs) and SDOs with a matrix showing the MOOE allocation of each public ES and SS without financial staff out of the appropriations authorized for MOOE for each SDO for Elementary Education and Secondary Education under Operations of Schools as reflected in the General Appropriations Act (GAA);
 - 1.2. Post the allocations of all public elementary and secondary schools, including those that are IUs and non-IUs, on the DepEd website; and
 - 1.3. Monitor and evaluate reports submitted by ROs based on the reports collated from SDOs.
- 2) The SDO shall:

Handwritten signatures in black ink, likely belonging to officials, are placed here. The first signature on the left appears to be 'BS', the second in the middle appears to be 'M', and the third on the right appears to be 'AK'.

- 2.1. Inform in writing the heads of ESs and SSs without financial staff of their annual MOOE allocation;
 - 2.2. Ensure that by the end of the year, the MOOE allocations of ESs and non-implementing SSs have been fully downloaded to the respective heads of the said non-IUs through cash advance using the replenishment method consistent with the provision of COA-DBM-DepEd Joint Circular No. 2019-1 entitled "*Management of Cash Advances to DepEd Non Implementing Units (Non-IUs) for School Maintenance and Other Operating Expenses (MOOE) and Program Funds*". Said replenishment must be made within three (3) working days upon receipt of the liquidation report. The SDOs are prohibited from undertaking centralized procurement of any goods or services out of school MOOE intended for distribution to schools in kind. However, in extreme cases, such as instances when the principal or school's accountable officer has unliquidated cash advances and cannot receive additional cash advance, the SDOs may procure items using school MOOE, provided that they submit a report to their respective RO and the Offices of the Undersecretary for Finance and Undersecretary for Planning and Field Operations, explaining or presenting:
 - 2.2.1. the need for such items;
 - 2.2.2. the nature, type, quantity, and price of the items listed by the receiving school; and
 - 2.2.3. the estimated price difference between the division and school procurement, and the name of the supplier, including the mode of procurement used.
 - 2.3. While the report does not require pre-approval, SDOs must submit such report within thirty (30) days after the conduct of procurement, for audit and monitoring purposes; and
 - 2.4. Comply with the reporting requirements outlined under Part VI of this DepEd Order.
- 3) The School Heads (SH) of Elementary and Secondary Schools without financial staff who are designated as Special Disbursing Officers (SDO), through the authority of Schools Division Superintendent, shall:

- 3.1. Apply for bonding with the Fidelity Bond Division of the Bureau of Treasury;
 - 3.2. Draw cash advance from their respective supervising/directing SDO for their MOOE requirements;
 - 3.3. Pursuant to Item H.1.1 of the Manual on Simplified Accounting Guidelines and Procedures for the Use of Non-Implementing Units/Schools, Version 2008, submit to the SDO on or before the 5th day of the following month the original copy of the Cash Disbursement Register (CDR), the paid Disbursement Vouchers (DVs) and all supporting documents which shall serve as liquidation or replenishment of the cash advance granted. Subsequent cash advances shall be granted only upon receipt of the CDR equivalent to at least 75% of the previous cash advance. It is reiterated, however, that any remaining cash advance at the end of the year must be liquidated in full and the unexpended balances be refunded;
 - 3.4. Disburse funds in accordance with the existing budgeting, accounting, procurement, and auditing rules and regulations; and
 - 3.5. Comply with the reporting requirements outlined under Part VI of this DepEd Order.
- 4) IU Secondary Schools shall:
- 4.1. Disburse funds in accordance with the existing budgeting, accounting, procurement, and auditing rules and regulations; and
 - 4.2. Comply with the reporting requirements outlined under Part VI of this DepEd Order.

D. Uses of School MOOE

School MOOE, as defined under the Definition of Terms per Section IV.4 of this DO, shall also be used for the following, among others, subject to availability of funds and prioritization of mandatory expense items; and must be in accordance with the existing budgeting, accounting, procurement and auditing rules and regulations:

- 1) To fund activities as identified in the approved School Improvement Plan (SIP) for implementation in the current year and as specifically determined in the Annual Implementation Plan (AIP) which shall follow the calendar year format (**Annex 1**) of the school;



- 2) To finance expenses pertaining to graduation rites, moving up or closing ceremonies and recognition activities;
- 3) To fund supplies, rental and minor repair of tools and equipment and other consumables for teachers and students deemed necessary in the conduct of classes and learning activities;
- 4) To fund minor repairs of facilities, building and grounds maintenance necessary for the upkeep of the school (as defined in DepEd Order No. 1, s. 2017 entitled *Guidelines on the National Inventory of DepEd Public School Buildings for School Year 2016-2017*);
- 5) To procure semi-expendable property items worth less than Php15,000.00 (including Technical-Vocational-Livelihood and science classes consumables) as provided in the Government Accounting Manual (GAM) issued by the Commission on Audit; and
- 6) In no case shall the school MOOE be used for the procurement of:
 - 9.1. School seats, and teacher's tables and chairs **except** for school furniture which are not procured/provided by the Central, Regional or School Division Offices. These may include laboratory and workshop furniture;
 - 9.2. Textbooks; and
 - 9.3. Other supplementary learning resources (SLRs) which include publications, periodicals and review materials.

VI. Reporting Requirements

A. Principals/School Heads/Teachers-in-Charge shall:

1. Declare all sources of funding of the school, which include school MOOE allocation, private donations, grants from development partners, funding support from local government units (i.e. Special Education Fund) and other government agencies, funding support from local stakeholders such as School Governing Councils (SGC), Parent-Teacher Associations (PTA), civil society organizations (CSO), alumni associations, revenue from school canteen operations, and other income generated from the disposal of assets, rent, or collection of fees as per applicable provisions of the General Appropriations Act. The report on sources and uses of school funds shall include not only the amounts of funding received by the school but also details on quantity and description, if such donations are received in kind;
2. Outline the intended utilization of the abovementioned funds, including the timing of such utilization of funds or donations

- in kind, consistent with its SIP, in its report on sources and uses of school funds;
3. Ensure that all procurement using the school funds conform to the provisions of Republic Act No. 9184. The report on sources and use of school funds shall include the names of suppliers and service providers where there is procurement of goods and services against school funds;
 4. Post information on the sources, intended use and actual utilization of school funds in the Transparency Board that must be publicly accessible and must be updated every three (3) months;
 5. Using the School Report Card, formally communicate/present the sources and uses of school funds to the following stakeholders; (a) faculty and staff of the school, (b) the PTA, (c) the SGC, and (d) local stakeholders who are active partners of the school (i.e. barangay officials, CSO groups, alumni association) in accordance with DepEd Order No. 44, s. 2015 '*Guidelines on the Enhanced School Improvement Planning (SIP) Process and the School Report Card (SRC)*'; and
 6. All SDOs are required to submit to their respective ROs the report on the monthly status of School MOOE cash advances and utilization, including issues and challenges encountered, if any, every 5th day of the following month using the format labeled as **Annex 2 and 2-1**. Such reports shall be consolidated by the RO and submitted to the Central Office thru the Accounting Division-FS every 10th day of the following month using the format labeled as **Annex 3 to 3-2**. The release, utilization and liquidation of school funds shall be in accordance with the existing budgeting, accounting, procurement and auditing rules and regulations.

VII. Monitoring and Evaluation

- 1) All offices shall comply with the reporting requirements specified under NBC No. 567 including the submission of Budget and Financial Accountability Reports as prescribed under COA-DBM Joint Circular No. 2014-1, DBM Circular Letter No. 2016 -11 and COA-DBM Joint Circular No. 2019-1;
- 2) Any related concerns of schools not covered by the abovementioned provisions shall be referred to the respective Division Office for appropriate resolution; and
- 3) The Finance Service – DepEd Central Office shall monitor and evaluate reports as requested in Part VI of this DepEd Order, submitted by ROs based on the reports collated from SDOs.



VIII. Penalty Clause

- 1) Any DepEd personnel who will violate any provision of this Order shall be dealt with administratively, pursuant to DepEd Order No. 49, s. 2006, otherwise known as the "Revised Rules of Procedure of the Department of Education in Administrative Cases", without prejudice to other legal remedies available to the government.
- 2) The School Governance Council may prepare a report on any irregularity or violations of these implementing guidelines, and should be filed to the proper disciplining authority pursuant to DepEd Order No. 49, s. 2006.

IX. Effectivity

- 1) All DepEd Orders, particularly Nos. 9, s. 2018 and 13, s. 2016, and other related issuances, rules and regulations and provisions which are inconsistent with these guidelines are hereby repealed, rescinded, or modified accordingly.
- 2) This Order shall take effect on School Year 2019 – 2020 and thereafter.





Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR ADMINISTRATION

OUA-OUT _____

MEMORANDUM

TO: MINISTER, BASIC, HIGHER AND TECHNICAL
EDUCATION, BARMM
REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS
REGIONAL PLANNING OFFICERS
ALL OTHERS CONCERNED

THRU: *EPIMACO V. DENSING III*
Undersecretary for School Infrastructure & Facilities

NOLASCO A. MEMPIN
NOLASCO A. MEMPIN
Undersecretary for Administration

FROM: *NOEL T. BALUYAN*
NOEL T. BALUYAN
Assistant Secretary for Administration
Officer-in-Charge, Planning Service

SUBJECT: GUIDELINES IN THE CONDUCT OF THE NATIONAL
SCHOOL BUILDING INVENTORY (NSBI) FOR SY 2023-
2024

DATE: 11 March 2024

The Department of Education continuously commit to improve the quality of education by providing safe and conducive learning environment through construction of more school buildings, other infrastructure, and facilities for schools. Furthermore, the Department recognizes the importance of maintaining a complete and accurate inventory of school infrastructure, including buildings, classrooms, furniture, and other facilities to be used in planning, budgeting, resource allocation, and decision making.

In preparation for the budget deliberations for the Fiscal Year 2025, there will be an update of the National School Building Inventory for SY 2023-2024 to capture the updated inventory of school infrastructure and other facilities. This will serve as basis for adjusting classroom requirements to ensure the safe operation of schools.

This Memorandum outlines the guidelines for the conduct of the NSBI, including the procedures, timelines, and roles and responsibilities of concerned personnel across all levels of governance. All public schools offering elementary, junior high schools and senior high schools are required to comply with the prescribed guidelines and actively participate in collecting and encoding NSBI data in the Basic Education Information System.

I. PROCEDURES

In order to collect, encode, and report accurate and high-quality data in the NSBI Module, personnel at the school level shall observe the following:

- The school head conducts the School Building Inventory and manually accomplish the NSBI Data Gathering Forms.
- Review, encode and validate the inventory.
- Submit two (2) signed copies of duly accomplished forms to the Schools Division Office (SDO), Attention: Division Engineer.

Should there be errors in encoding the data in the system, the School Head shall notify the SDO of any error committed through a letter addressed to the Division Planning Officer (System related) and Division Engineer (NSBI Forms).

II. ROLES AND RESPONSIBILITIES

All DepEd personnel across all levels of governance shall perform their respective roles and responsibilities in accordance with those enumerated below:

DepEd Central Office	Responsible Office / Personnel
Provide technical assistance on the orientation of very large SDOs <i>(when necessary)</i>	SIF-EFD, PS-EMISD
Update the system and provide a facility to print generated data for verification purposes	ICTS-USD
Regional Office	
Provide technical assistance on the orientation and implementation for large and very large SDOs	PPRD, Regional Engineer
Monitor status of submissions of SDOs	PPRD
Assist in the onsite validation to schools	Regional Engineer
Division Level	
Orient School Heads (by cluster)	SGOD-PRS, Division Education Facilities Section (EFS), Supply Office
Create BEIS accounts for Engineers (plantilla) with editing facilities <i>(provided)</i>	SGOD-PRS

<i>that necessary clearances from School Head and SGOD are secured)</i>	
Provide technical assistance to schools on queries regarding NSBI forms, system, and processes	SGOD-PRS, Division Education Facilities Section, Supply Office
Monitor and validate submissions from schools	SGOD-PRS, SPC, EFS
School Level	
Conduct actual school building inventory	
Submit signed NSBI forms to SGOD	
Encode NSBI data in the BEIS	School Head

III. NSBI FORMS

The NSBI Data Gathering Forms for SY 2023-2024 (see Annex A) consist of eight (8) tables, some of which have new data requirements that schools need to accomplish in the reporting of the NSBI. The NSBI Data Gathering Forms can be accessed and downloaded from the BEIS.

Table	Title
Table 1	Summary of Existing Building
Table 2	Existing Rooms per Building
Table 3	Number of Temporary Learning Space/s (TLS) & Makeshift Room/s
Table 4a	Existing Number of Water and Sanitation Facilities
Table 4b	Existing Number of Stand-Alone Water and Sanitation Facilities
Table 5	Existing Number of Usable Furniture
Table 6	Other Facilities/Amenities
Table 7	Access Going to School

The NSBI Data Gathering Forms were updated with the inclusion of new data elements as a result of DepEd's reportorial commitment to other agencies related to school buildings and facilities. For proper guidance and information, an Answering Guide (see Annex B) that contains the common definitions and examples will be disseminated to all concerned personnel.

Table	New Data Element
Table 1	Building PWD Accessible
Table 2	Room Condition: For Condemnation Condemned/For Demolition

Accomplished NSBI Data Gathering Forms shall be signed by the following school and division personnel attesting the accuracy and veracity of the encoded and reported data in both printed copy and in the system, as shown below:

Division Level	
Site Validation	Division Engineer
System Verifier	Planning Officer
School Level	
NSBI Data Gathering Forms	School Head
System Validation	

IV. PROCESS IN DETERMINING THE SCHOOL COORDINATES (LATITUDE/LONGITUDE)

In determining the school coordinates, the location of the flagpole shall serve as the reference point. The School Head may use devices such as mobile phones, smartphones (iOS or Android phones), tablets, or laptops to open Google Maps and identify the latitude and longitude of the school to ensure accuracy of the information or data.

Using smartphones/tablets:

1. Turn on the GPS on your device.
2. Open Google Maps.
3. Navigate the location you want to find the coordinates. You can scroll and zoom to locate it.
4. Tap and hold to the specific location. A red pin will appear at the determined location.
5. The coordinates will appear on the Search bar; then, copy or take a screenshot of the coordinates.

Using laptops:

1. Open your browser (Google Chrome, Mozilla Firefox, or any other browser).
2. Type Google Maps in the Search bar.
3. Navigate to the location you want to determine the coordinates. Use the scroll wheel to zoom in/out of the location.
4. Right-click on the location.
5. Click on the coordinates and copy them.

For samples of the processes in determining the school coordinates, please refer to Annex C.

V. VALIDATION QUOTA

Paper and onsite validation of NSBI data shall be conducted by the Division Engineers while the Division Planning Officers will verify the accuracy of the data encoded in the system.

The criteria or quota for the data validation will depend on the category/size of the division as shown below:

Division Category	Validation Quota
Small	100% of schools data validated
Medium	At least 80% of schools data validated
Large	At least 60% of schools data validated
Very Large	At least 40% of schools data validated

VI. TIMELINES

All personnel involved in the data collection, encoding, validation, and monitoring for the NSBI for School Year 2023-2024 shall be guided accordingly on the following timelines as shown below:

Timeline	Date
Orientation on NSBI for SY 2023-2024	Starting March 22, 2024
Encoding of NSBI Data	March 25, 2024
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End of Encoding in the System	June 01, 2024

The cut-off date of the data to be reported in the NSBI is as of February 29, 2024.

VII. MONITORING AND EVALUATION

The Policy, Planning, and Research Division (PPRD) through the Regional Planning Officer (RPO) shall monitor the status of submission by Schools Division Offices (SDO). The SDOs shall do the same to all schools under their respective jurisdiction. Also, the Division Planning Officer (DPO) and the Division Engineer shall provide necessary support in the form of technical assistance to schools with difficulties in encoding NSBI data.

The DepEd Central office through the Planning Service-Education Management Information System Division (PS-EMISID) shall inform all regions and divisions their respective statuses of submission and validation in coordination with the Regional Planning Officer.

Updates and changes in the encoding and reporting of NSBI data will only be disseminated through issuance of an Advisory or a Memorandum.

VIII. CONTACT SUPPORT

For clarifications and queries, please contact the following offices:

School Infrastructure and Facilities – Education Facilities Division (SIF-EFD)

Landline: (+63) 28 633 7263 / (+63) 28 638 7110 / (+63) 28 636 4877
Email: susif_efd@deped.gov.ph
Address: 5th Floor, Mabini Building, DepEd Complex, Meralco Avenue, Pasig City

Planning Service – Education Management Information System Division (PS-EMISD)

Landline: (+63) 28 638 2251 / (+63) 28 635 3986
Telefax: (+63) 28 635 3986
Email: ps.emisd@deped.gov.ph
Address: 2nd Floor, Alonzo Building, DepEd Complex, Meralco Avenue, Pasig City

Information and Communication Technology Service – User Support Division (ICTS-USD)

Landline: (+63) 28 636 4878 / (+63) 28 633 2658
Mobile: (+63) 939 436 1390 (SMART) / (+63) 977 771 2285 (GLOBE)
Email: support.cbeis-lis@deped.gov.ph / ictis.usd@deped.gov.ph
Facebook: www.facebook.com/groups/lis.helpdesk/
Address: 2nd Floor, Bonifacio Building, DepEd Complex, Meralco Avenue, Pasig City

For immediate dissemination and strict compliance.



Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR ADMINISTRATION

OUA-OUT- _____

MEMORANDUM

TO: MINISTER, BASIC, HIGHER AND TECHNICAL
EDUCATION, BARMM
REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS
REGIONAL PLANNING OFFICERS
ALL OTHERS CONCERNED

THRU: *EPIMACO V. DENSING III*
Undersecretary for School Infrastructure & Facilities

NOLASCO A. MEMPIN
Undersecretary for Administration

FROM: *NOEL T. BALUYAN*
Assistant Secretary for Administration
Officer-in-Charge, Planning Service

SUBJECT: GUIDELINES IN THE CONDUCT OF THE NATIONAL
SCHOOL BUILDING INVENTORY (NSBI) FOR SY 2023-
2024

DATE: 11 March 2024

The Department of Education continuously commit to improve the quality of education by providing safe and conducive learning environment through construction of more school buildings, other infrastructure, and facilities for schools. Furthermore, the Department recognizes the importance of maintaining a complete and accurate inventory of school infrastructure, including buildings, classrooms, furniture, and other facilities to be used in planning, budgeting, resource allocation, and decision making.

In preparation for the budget deliberations for the Fiscal Year 2025, there will be an update of the National School Building Inventory for SY 2023-2024 to capture the updated inventory of school infrastructure and other facilities. This will serve as basis for adjusting classroom requirements to ensure the safe operation of schools.

This Memorandum outlines the guidelines for the conduct of the NSBI, including the procedures, timelines, and roles and responsibilities of concerned personnel across all levels of governance. All public schools offering elementary, junior high schools and senior high schools are required to comply with the prescribed guidelines and actively participate in collecting and encoding NSBI data in the Basic Education Information System.

I. PROCEDURES

In order to collect, encode, and report accurate and high-quality data in the NSBI Module, personnel at the school level shall observe the following:

- The school head conducts the School Building Inventory and manually accomplish the NSBI Data Gathering Forms.
- Review, encode and validate the inventory.
- Submit two (2) signed copies of duly accomplished forms to the Schools Division Office (SDO). Attention: Division Engineer.

Should there be errors in encoding the data in the system, the School Head shall notify the SDO of any error committed through a letter addressed to the Division Planning Officer (System related) and Division Engineer (NSBI Forms).

II. ROLES AND RESPONSIBILITIES

All DepEd personnel across all levels of governance shall perform their respective roles and responsibilities in accordance with those enumerated below:

DepEd Central Office	Responsible Office/Personnel
Provide technical assistance on the orientation of very large SDOs <i>(when necessary)</i>	SIF-EFD, PS-EMISD
Update the system and provide a facility to print generated data for verification purposes	ICTS-USD
Regional Office	
Provide technical assistance on the orientation and implementation for large and very large SDOs	PPRD, Regional Engineer
Monitor status of submissions of SDOs	PPRD
Assist in the onsite validation to schools	Regional Engineer
Division Level	
Orient School Heads (by cluster)	SGOD-PRS, Division Education Facilities Section (EFS), Supply Office
Create BEIS accounts for Engineers (plantilla) with editing facilities <i>(provided)</i>	SGOD-PRS

<i>that necessary clearances from School Head and SGOD are secured)</i>	
Provide technical assistance to schools on queries regarding NSBI forms, system, and processes	SGOD-PRS, Division Education Facilities Section, Supply Office
Monitor and validate submissions from schools	SGOD-PRS, SPC, EFS
School Level	
Conduct actual school building inventory	
Submit signed NSBI forms to SGOD	
Encode NSBI data in the BEIS	School Head

III. NSBI FORMS

The NSBI Data Gathering Forms for SY 2023-2024 (see *Annex A*) consist of eight (8) tables, some of which have new data requirements that schools need to accomplish in the reporting of the NSBI. The NSBI Data Gathering Forms can be accessed and downloaded from the BEIS.

Table	NSBI
Table 1	Summary of Existing Building
Table 2	Existing Rooms per Building
Table 3	Number of Temporary Learning Space/s (TLS) & Makeshift Room/s
Table 4a	Existing Number of Water and Sanitation Facilities
Table 4b	Existing Number of Stand-Alone Water and Sanitation Facilities
Table 5	Existing Number of Usable Furniture
Table 6	Other Facilities/Amenities
Table 7	Access Going to School

The NSBI Data Gathering Forms were updated with the inclusion of new data elements as a result of DepEd's reportorial commitment to other agencies related to school buildings and facilities. For proper guidance and information, an Answering Guide (see *Annex B*) that contains the common definitions and examples will be disseminated to all concerned personnel.

Table	New Data Element
Table 1	Building PWD Accessible
Table 2	Room Condition: For Condemnation Condemned/For Demolition

Accomplished NSBI Data Gathering Forms shall be signed by the following school and division personnel attesting the accuracy and veracity of the encoded and reported data in both printed copy and in the system, as shown below:

Division Level	
Site Validation	Division Engineer
System Verifier	Planning Officer
School Level	
NSBI Data Gathering Forms	School Head
System Validation	

IV. PROCESS IN DETERMINING THE SCHOOL COORDINATES (LATITUDE/LONGITUDE)

In determining the school coordinates, the location of the flagpole shall serve as the reference point. The School Head may use devices such as mobile phones, smartphones (iOS or Android phones), tablets, or laptops to open Google Maps and identify the latitude and longitude of the school to ensure accuracy of the information or data.

Using smartphones/tablets:

1. Turn on the GPS on your device.
2. Open Google Maps.
3. Navigate the location you want to find the coordinates. You can scroll and zoom to locate it.
4. Tap and hold to the specific location. A red pin will appear at the determined location.
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Facebook: www.facebook.com/groups/lis.helpdesk/
Address: 2nd Floor, Bonifacio Building, DepEd Complex, Meralco Avenue, Pasig City

For immediate dissemination and strict compliance.



Department of Education
School Building Inventory Form
(as of February 29, 2024)



ANSWERING GUIDE

School Location	Refers to the specific location of the school in terms of the longitude and latitude (coordinate system by means of which the position or location of any place on Earth's surface can be determined and described).
<i>Longitude</i>	Refers to the angular distance of a place east or west of the meridian at Greenwich, England, or west of the standard meridian of a celestial object, usually expressed in degrees and minutes.
<i>Latitude</i>	Refers to the angular distance of a place north or south of the earth's equator, or of a celestial object north or south of the celestial equator, usually expressed in degrees and minutes.

Table 1. Summary of Existing Building

- ¹ Building Name/Number** Refers to the name or number of the building in the school.
² Building Type Refers to the different design of school buildings within the school site.

DepEd National Funded Building Types	Start of Implementation
Academic Classroom Buildings:	
Army Type School Building	1957
Bogong Lipunan School Building (BLSB) Type I	1975
Bogong Lipunan School Building (BLSB) Type II	
Bogong Lipunan School Building (BLSB) Type III	1975
DepED Modified School Building (7 x 7)	2006
DepED Standard School Building	2005
DFIVH-BUD School Building	
FVB 2000 Building	2000
Gabaldon School Building	1920
Home Economics Building	2005
Imelda Type school Building	1983
Industrial Arts Building	2005
Learning and Public Use School (LAPUS) Building	2007
Magaysay Type	1950
Marcos Pre-Fabricated School Building (Marcos Type)	1970
Multi-Purpose Workshop Building	2006
Pre-School/Kludergarten Building	2011
Public-Private School Infrastructure Project (PSIP School Building)	2013
Readily Assembled Multi-Option Shelter (RAMOS) Type	
Science Laboratory Building	2006
Public-Private Partnership (PPP)	
Ramos Demountable School Building	
Pre-FAB	
Technical Vocational School Buildings:	
Aqua-Culture NC II Building	2013
Automotive Servicing NC II Building	2013
Beauty Care NC II Building	2013
Carpentry NC II Building	2013
Commercial Cooking NC II Building	2013
Consumer Electronic Technician NC II Building	2013
Dress Making NC II Building	2013
Electrical Installation Maintenance NC II Building	2013
Food Processing NC II Building	2013
Shielded Metal Arc Welding NC II Building	2013
State of the Art Tech Vac Bldg	

LGU Funded Building Types	
<i>Jason Type</i>	
<i>Yññeres Type</i>	
<i>Provincial School Board</i>	
<i>Municipal Building</i>	
<i>Espino Building</i>	
<i>UMALI Building</i>	
<i>Tulagan Building</i>	
<i>Vielogo Type</i>	
<i>Gonzales Type</i>	
<i>Joey Lina Building</i>	
<i>Lazaro Building</i>	
<i>Agbayao Bldg.</i>	
<i>Celeste Building</i>	
<i>Rodriguez Building</i>	
<i>Alfonor Type</i>	
<i>Estrella</i>	
<i>Mandanay Building</i>	
<i>Montelibano Type</i>	
<i>San Luis Building</i>	
<i>Deloso Type Building</i>	
<i>Mallket Building</i>	
<i>Lojero Type Building</i>	
<i>Gotusao Building</i>	
<i>Luna Building</i>	
<i>Dy Building</i>	
<i>Espino</i>	
<i>Gwen Bldg.</i>	
<i>Matthay Building</i>	
<i>Agbayao Type</i>	
<i>Dique Building</i>	
<i>Guztilo Type</i>	
<i>Others</i>	

Foreign Funded Building Types	Start of Implementation
<i>Economic Support Fund (ESF) School Building</i>	<i>1985</i>
<i>JICA - Educational Facilities Improvement Program (EFIP)</i>	<i>1994</i>
<i>Government of Spain-Spanish Grant School Building</i>	
<i>SBP-Australia Building-AusAid</i>	<i>2013</i>
<i>Secondary Education Development Improvement Program (SEDIP)</i>	
<i>Secondary Education Development Program (SEDP)</i>	<i>2002</i>
<i>SPHERE Building - AusAid</i>	<i>2011</i>
<i>Third Elementary Education Project (TEEP) School Building</i>	<i>1999-2006</i>
<i>JICA - Typhoon Resistant School Building Program (TRSBP)</i>	<i>1988</i>
<i>Others</i>	

Private Sector Funded Building Types
<i>Federation of Philippines Chinese Chamber of Commerce and Industry, Inc. (FCCCCI) School Building</i>
<i>Little Red School House - Coca-Cola Philippines</i>
<i>ABS-CBN School Building</i>
<i>GMA Kapuso School Building</i>
<i>Private Foundation Building</i>
<i>Security Bank School Building</i>
<i>Petron School Building</i>
<i>Plan International School Building</i>
<i>AGAP School Building</i>
<i>Abadiz School Building</i>
<i>PAMANA School Building</i>
<i>RPN School Building</i>
<i>Rotary School Building</i>
<i>Lions Club School Building</i>
<i>Jollibee School Building</i>
<i>McDonald School House</i>
<i>KABUSIG School Building</i>
<i>Cebu-Maitiga School Building</i>
<i>PLDT School Building</i>
<i>SJ Foundation School Building</i>
<i>Tzu Chi Foundation School Building</i>
<i>Ayala School Building</i>
<i>JAYCOS School Building</i>
<i>Philip Morris School Building</i>
<i>RC Cola Building</i>
<i>DMCI School Building</i>
<i>KIWANIS School Building</i>
<i>SteelTech School Building</i>
<i>Others</i>

House of Representative / Senate Funded Building Types
<i>Gonzales Type</i>
<i>Cojuangco Building</i>
<i>Uwali</i>
<i>Maceda</i>
<i>Chipeco Type Building</i>
<i>Tanada Building</i>
<i>Villareal Building</i>
<i>Ferrer</i>
<i>Bayan Muna</i>
<i>Angara Building</i>
<i>Abaya Type</i>
<i>Fuentebella Building</i>
<i>Jason Type Building</i>
<i>Legarda Building</i>
<i>Drilon Building</i>
<i>Enverga Building</i>
<i>Andaya</i>
<i>Diaz Type</i>
<i>Recto Building</i>
<i>Eurile Building</i>
<i>Alverez</i>
<i>Loren Legarda Building</i>
<i>Cibac</i>
<i>Legman Type</i>
<i>Bonifacio</i>
<i>Sarbisoyng Suarez Building</i>
<i>Syfaca Building</i>
<i>Villareal Bldg.</i>
<i>Antonino</i>
<i>Arenas</i>
<i>Others</i>

Other National Government Agency Funded Building Types
DOST Science Laboratory Building
PAGCOR School Building
KALAHRI-CIDSS
PAG-IBIG
Others

³ Fund Source/s	Refers to the source of budget for construction of buildings and rooms.
DepEd National Funded	Refers to the school building funded by DepEd.
LGU Funded	Refers to the school building funded by LGUs. (Provincial, City and Municipality)
Foreign Funded	Refers to the school building funded by foreign institution.
Private Sector Funded	Refers to the school building funded by private corporations, companies, individuals and associations.
House of Representative / Senate Funded	Refers to the school building funded through the house of representatives/senate. (CDF, PDAF, etc.)
Other National Government Agency Funded	Refers to the school building funded by other government agencies.

Note: If building has multiple fund source, specify in column 3.

⁴ Specific Fund Source/s	Refers to the specific source of budget for construction of buildings and rooms.
DepEd Budget	
Alumni	
JICA	
Worldbank	
AusAid	
Coca-Cola Philippines	
Others	

Note: If building has multiple specific fund source, specify in column 4.

⁵ Building Condition	Refers to the current physical state of a building.
Good Condition	Refers to a building which does not need repair.
Needs Minor Repair	Refers to the repair or replacement of school building components which are not subjected to critical structural loads and stresses and which are estimated to cost less than fifty thousand (Php 50,000) of the cost of a standard building unit such as repair of windows, doors, partitions and the like.
Needs Major Repair	Refers to the repair or replacement of school building components which are subjected to critical structural loads and stresses and which are estimated to cost fifty thousand (Php 50,000) or more of the cost of a standard building unit such as roof frames, posts and exterior walls.
On-going Construction	Refers to the school building that are not yet completed.
For Completion	Refers to a building which was not completed according to the design (e.g. one storey building was completed using a two storey design building plan).
For Condemnation	Refers to the school building that are not safe for occupancy and not currently used but without official declaration from the Municipal/City Engineer.
Condemned/For Demolition	Refers to a building officially declared by the Municipal/City Engineer to be dangerous to the life, health, property or safety of the public or its occupants.

⁶ Number of Storeys	Refers to the number of levels/floors in a building.
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⁷ Number of Rooms	Refers to the number of rooms.
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⁸ Year Completed	Refers to the specific year when a building was completed and officially turned over to the school.
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7 Classification of Building	Refers to the classification of how the building is constructed.
<i>Permanent</i>	Made of strong and durable materials, 80% of which is concrete (including Gabaldon Buildings).
<i>Semi-Permanent</i>	Made of a combination of materials such as concrete and 80% lumber.
10 Is building PWD accessible?	Refers to school buildings that have at least one functional ramp and functional bathroom as assessed in Table 5. These buildings are compliant with the RP No. 344 (Accessibility Law) and the RA No. 7277 (Magna Carta for Disabled Persons) which aims to make all buildings in the country accessible to persons with disabilities (PWDs).
11 Have undergone major repair for the last 5 years?	Refers to the building which underwent repair within the last 5 years.
12 With Certificate of Acceptance?	Refers to newly constructed school buildings duly accepted by DepEd thru the Principal/School Head by way of signing of the Certificate of Acceptance.
13 Is the school building included in the DepEd Book of Accounts?	Refers to buildings that were already booked as assets of DepEd following standard accounting procedures for the transfer and booking-up of the subject facilities.
14 Building Materials	Refers to the materials used during the construction of the building.
<i>Concrete</i>	Refers to the heavy, rough building material made from a mixture of broken stone or gravel, sand, cement, and water.
<i>Wood</i>	Refers to the hard fibrous material that forms the main substance of the trunk or branches of a tree or shrub.
<i>Steel</i>	Refers to the hard, strong, gray or bluish-gray alloy of iron with carbon and usually other elements, used extensively as a structural and fabricating material.
<i>Plastic</i>	Refers to the synthetic material made from a wide range of organic polymers such as polyethylene, PVC, nylon, etc., that can be molded into shape while soft and then set into a rigid or slightly elastic form.
<i>Stone</i>	Refers to the hard solid nonmetallic mineral matter of which rock is made, especially as a building material.
<i>Glass</i>	Refers to the hard, brittle substance, typically transparent or translucent, made by fusing sand with soda, lime, and sometimes other ingredients and cooling rapidly. It is used to make windows, drinking containers, and other articles.
15 Date of Acquisition	Refers to the date of acceptance of the building.
16 Acquisition Cost	Refers to the amount/cost of the building upon acquisition.
17 Book Value	Acquisition Cost less Depreciation Cost plus Cost of Repair plus Accumulation Cost.
18 Insurance Information	Refers to the current Insurance Policy of the building (state if none).

Table 2. Existing Rooms per Building

¹⁹ Room Number	Refers to the number assigned to a room.
²⁰ Room Condition	Refers to the current physical state of a room.
<i>Good Condition</i>	Refers to a room which does not need repair.
<i>Needs Minor Repair</i>	Refers to the repair or replacement of room components which are not subjected to critical structural loads and stresses and which are estimated to cost <i>less than fifty thousand (Php 50,000)</i> of the cost of a standard room unit such as repair of windows, doors, partitions and the like.
<i>Needs Major Repair</i>	Refers to the repair or replacement of room components which are subjected to critical structural loads and stresses and which are estimated to cost <i>fifty thousand (Php 50,000) or more</i> of the cost of a standard room.
<i>For Condemnation</i>	Refers to the school building that are not safe for occupancy and not currently used but without official declaration from the Municipal/City Engineer.
<i>Condemned/For Demolition</i>	Refers to a building officially declared by the Municipal/City Engineer to be dangerous to the life, health, property or safety of the public or its occupants.
²¹ Room Usage	<p>Refers to the following:</p> <p><i>Instructional Rooms</i> <i>Non-Instructional Rooms</i> <i>Combination</i></p>
²² Actual Usage/s	Refers to the manner by which a room is currently being utilized, it should correspond to the number of usages (e.g. If the room is shared by two SPED classes held at the same time, actual usage is SPED classroom and SPED classroom).
<i>Instructional</i>	<p>Refers to rooms use for academic purposes:</p> <p>Classroom SPED, Classroom Elementary (Kindergarten, Grade 1, 2,3,4,5,6), Classroom JHS (Grade 7,8,9,10), Classroom SHS (Grade 11, 12), AIS Room, Audio Visual, Computer Room, Industrial Arts Room, Home Economic Room, Science Laboratory, Speech Laboratory, Research Laboratory, Not Currently Used, Others.</p>
<i>Non-Instructional</i>	<p>Refers to rooms use for non-academic purposes:</p> <p>Library/Learning Resource Center, Canteen, Clinic, Conference Room, Offices, Faculty Room, Museum, Supply Room, Conference Room, Data File Room/Records Room, Student Co-Curricular Center, Youth Development Center, Not Currently Used, Others.</p>
<i>Combination</i>	<p>Refers to the combination of instructional and non-instructional purposes:</p> <p>Combination of Instructional and Non-Instructional.</p>
²³ Room Dimension [in Meters]	Refers to the size of a room specifying the width and length [WxL]. Width refers to the side of the chalkboard while length refers to the side of the window.

Table 3. Number of Temporary Learning Space/s (TLS) & Makeshift Room/s

²⁴ Temporary Learning Space/s (TLS)	Refers to temporary structures provided to calamity-stricken areas/schools to ensure continuity of teaching and learning activities. It is intended for short-term use of schools while waiting for construction and/or rehabilitation of permanent classrooms.
²⁵ Number of Classes / Sections using Temporary Learning Space/s	Refers to the number of classes or sections using Temporary Learning Space/s.
²⁶ Makeshift Room/s	Refers to classrooms made of non-standard or substitute materials and temporary in nature. It is usually made of used/salvaged materials or any material available/ found on site.
²⁷ Number of Classes / Sections using Makeshift Room/s	Refers to the number of classes or sections using makeshift room/s.

Table 4A & 4B. Existing Number of Water and Sanitation Facilities & Stand-Alone Water and Sanitation Facilities

²⁸ Functional Toilet Bowls	Refers to the serviceable toilet bowls. (Male, Female, PWD, Shared) For PWD toilet bowls it should be with nearby grab bars on the wall.
²⁹ Non-Functional Toilet Bowls	Refers to the non-serviceable toilet bowls.
³⁰ Sink/Washbasin	Refers to a sink or washbasin.
³¹ Urinals	Refers to the bowls or other receptacles, typically attached to a wall in a restroom, into which men may urinate.
³² Urinal Trough	Refers to a long, narrow open container used for urinating.
³³ Septic tank	Refers to a sewage-disposal unit used for homes/schools not connected to sewer lines. It consists ordinarily of either a single or double compartment of concrete buried in the ground, so designed that settled sludge (waste) is in contact with the waste water as it flows through the tank and then to a drain field. Solids are decomposed by the anaerobic bacterial action of the sludge.
³⁴ Faucets	Refers to a device by which water flows. It is may be with or without water supply.
<i>Stand-Alone Water and Sanitation Facilities</i>	Refers to water and sanitation facilities that houses a certain number of bowls, urinals and faucets and were constructed separately from the school buildings.

Table 5. Existing Number of Usable Furniture

³³ Kinder Modular Table	Refers to the standard modular table used by kindergarten learner.
³⁴ Kinder Chair	Refers to the chair used by kindergarten learner.
³⁵ Armchair	Refers to a usable armchairs in the school, regardless of material (wood, plastic).
³⁶ School Desk	Refers to a usable two-seater desks in the school.
³⁷ Other Classroom Table	Refers to the table used by learner in the classroom not mentioned in this Table.
³⁸ Other Classroom Chair	Refers to the chair used by learner in the classroom not mentioned in this Table.
⁴¹ DepEd New Design 2-Seater Table and Chair	Refers to the new design of school furniture of which 1 set is equal to 2 chairs and 1 table on wood and steel finishes.

Table 6. Other Facilities/Amenities

⁴² Covered Court	Refers to an area within the school campus covered by roof and usually supported by steel trusses. It is commonly used for school activities like sports, physical exercises and other activities of the school.
⁴³ Gymnasium	Refers to a room or building within the school equipped for gymnastics, games, and other physical exercises. It is also often used as venue for various indoor school programs and activities and some others even has spectator accommodations (bleachers).
⁴⁴ Solar Panel	Refers to a set/s of panel/s designed to absorb the sun's rays as a source of energy for generating electricity for the school building or other facilities.
⁴⁵ Permanent Perimeter Fence	Refers to a permanent structure used to demarcate the perimeter of the school to prevent access.
⁴⁶ Temporary Perimeter Fence	Refers to a structure that has the same purpose as a permanent perimeter fence but is temporary in nature and may not be as sturdy as a permanent one.
⁴⁷ Flood Marker	Refers to a graduated post or pole to record the high water mark during a specific flood.
⁴⁸ Playground	Refers to an outdoor area specifically provided for learners to play on.
⁴⁹ School Garden	Refers to an area used for growing plants.
⁵⁰ Entrance Gate	Refers to a barrier used as an entrance of the school, which can be closed and locked beyond school hours.
⁵¹ Exit Gate	Refers to a barrier used as an exit of the school, which can be closed and locked beyond school hours.
⁵² Bike Racks	Refers to the a row of frames where bikes can be securely left or parked.
⁵³ Paved Pathway from Entrance Gate to Building	Refers to a completely paved pathway which connects the entrance gate to the nearest building. Pathway must be at least 1.5 meters wide.
⁵⁴ Pathway Cover or Roofing	Refers to the completely roofing or cover of the paved pathway from entrance gate to the nearest building.

Table 7. Access going to School

Type of Access Road	Definition
<i>Paved</i>	Refers to the road that is constructed, hard, smooth surface made of asphalt, concrete, or other pavement suitable for walking or driving.
<i>Unpaved</i>	Refers to the road that is not covered with a firm, level surface of asphalt, concrete, etc.
<i>Levelled</i>	Refers to the road on a horizontal plane and having a surface of completely equal height.
<i>Unlevelled Rough Road</i>	Refers to the road that is not smooth; uneven or irregular ground, rough grazing, covered with scrub, boulders, etc.
<i>On-going Construction</i>	Refers to the road that is being built in the area.

84 Accessible by Type of Transportation

Private 4-Wheel Vehicle

Private Motorcycle

Boat

UV Express

Pedicab

Tricycle

Jeepney

Kabal-habal

Trula

Bus

Walking/Hiking