



Republic of the Philippines
Department of Education
REGION VII – CENTRAL VISAYAS
Schools Division of Bohol

**Office of the Schools
Division Superintendent**

May 30, 2024

DIVISION MEMORANDUM
No. 260, s. 2024

**SDO BOHOL GUIDELINES IN ACCEPTING BILLINGS FOR PAYMENT PROCESS FOR
CONSTRUCTION PROJECTS**

To: Assistant Schools Division Superintendents
Chiefs SGOD & CID
Physical Facilities Unit
All Others Concerned

1. Following recent findings by the DepEd COA Auditor regarding the assessment of Construction Billing payments, it has been advised to implement measures aimed at enhancing internal controls and ensuring adherence to contractual agreements.
2. Consequently, this office hereby declares that billings for construction projects will be processed for payment only upon reaching the specified percentage of completion as outlined in the contracts.
 - ✓ As per contract terms, payments will be disbursed in four (4) installments categorized as follows based on the percentage of project completion:
 - 1st Partial Payment - 20% to 49% accomplishment
 - 2nd Partial Payment - 50% to 74% accomplishment
 - 3rd Partial Payment - 75% to 80% accomplishment
 - Final Billing Payment - 100% accomplishment

For internal control purposes, billing/invoices reflecting progress from 81% to 99% will not be considered for acceptance.
3. The Summary of Work Accomplishment (SWA) and the DepEd Engineer's Inspection Report must include a clearly indicated page number for easy verification of report continuity. Every page of the SWA should bear the Division Engineer's signature. Any alteration or amendments to the SWA require the countersignature of all signatories of the report.
4. Attached documents must be appropriately tabbed, clearly indicating the names of the documents enclosed. Pictures taken BEFORE the commencement of the project, DURING



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its execution, and AFTER its completion must be provided and distinctly labeled. These images should include the school's façade both before commencement and its state depending on the percentage of progress billed.

5. Certification from the School Principal/School Head confirming that the project is 100% completed should be handwritten.
6. For consistency, the Contractor's Affidavit provided (**ANNEX A**) must be utilized.
7. Upon payment release, the contractor is required to obtain copies of the Disbursement Vouchers and Certificate of Creditable Withholding Tax (BIR Form 2307). Contractors are instructed to keep a copy of the supporting documents before submitting to the Internal Audit Section. The Division Office is accountable for any loss of submitted documents; therefore, obtaining a copy without permission or request is strictly prohibited. If contractors require a copy, they must submit a request letter approved by the SDS. Accounting and Cashier's Unit will not issue a duplicate copy unless contractors adhere to proper protocols.
8. Immediate and wide dissemination of this memorandum is hereby directed.

CASIANA P. CABERTE PhD, CESO VI
Assistant Schools Division Superintendent
Officer-in-Charge
Office of the Schools Division Superintendent

EML/ASDS/OFFICE/INITIALS OF THE HEAD/initials of the encoder



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Republic of the Philippines)
City of Tagbilaran) S. S.
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CONTRACTOR'S AFFIDAVIT

I, **(name of proprietor/general manager)**, of legal age, married, with office address at **(business office address)**, after having been duly sworn to in accordance with law, do hereby depose and say;

1. That I am the Proprietor/general Manager of **(name of firm)**, of the Contract/Project, **(name of project)**;
2. That the work of the said project is now at (percentage of completion) completed in accordance with approved plan and specifications as required in the contact;
3. That I have paid all the laborer employed and materials used in connection with the project;
4. That I have paid all government taxes and equipment rentals leased in connection with the project;
5. That I further certify that I have not given, not intends to give any gift, direct or indirect, to any official and employee of the Department of Education, who have intervened or otherwise taken part in the transaction;
6. That I am executing this affidavit for the purpose of collecting the **(stage of billing)** payment from the Department of Education, Region VII, Central Visayas, Division of Bohol, 0050 Lino Chato Drive, Barangay Cogon, Tagbilaran City, in behalf of the government for the work I have accomplished in the said project; and;
7. No quantity from this billing in included for payment in restoration works.

IN WITNESS WHEREOF, I have unto set my hand this _____ day of _____, in the City of Tagbilaran, Bohol, Philippines.

SUBSCRIBED AND SWORN to before me this _____ day of _____, in the _____
Affiant exhibiting to me his Community Tax No. _____
Issued on _____ at _____, Philippines.

Notary Public

Doc. No. _____
Page No. _____
Book No. _____
Series of _____