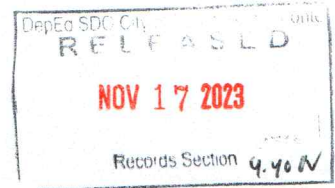




Republic of the Philippines
Department of Education

REGION III

SCHOOLS DIVISION OF CITY OF SAN JOSE DEL MONTE



November 16, 2023

SCHOOLS DIVISION MEMORANDUM
No. 445 s. 2023

**REITERATION OF THE GUIDELINES ON THE USE OF PROPERTY
FORMS/RECORDS**

To: Assistant Schools Division Superintendent
Chief Education Supervisors
Education Program Supervisors
Public Elementary and Secondary School Heads
All Others Concerned

1. Relative to the Audit Observation Memorandum No. 2023-006, the Schools Division of City of San Jose del Monte would like to reiterate the forms, records and reports per Government Accounting Manual Volume I stated under Section 42:

Accounting and Property Records to be maintained for PPE. The Chief Accountant shall maintain the PPELC for each category of PPE including work and other animals, livestock etc. The PPELC shall be kept to record promptly the acquisition, description, custody, estimated useful life, depreciation, impairment loss, disposal and other information about the asset. For check and balance, the Property and Supply Office/Unit shall likewise maintain PC for PPE in their custody to account for the receipt and disposition of the same. The balance per PC shall be reconciled with PPELC maintained by the Accounting Division/Unit. They shall also be reconciled with other property records like PAR.

The following are the forms/reports necessary to account for PPE:

- a. Purchase Request (Appendix 60) – this form shall be used by the requisitioner to request for the purchase of PPEs items not available on stock. It shall be the basis of preparing the Purchase Order (PO).
- b. Purchase Order (Appendix 61) – this form shall be prepared by the Supply and/or Property Division/Unit to support the purchase of PPE, supplies and materials, etc. It serves as the contract between the entity and the supplier for the delivery of specified items based on the stipulations stated which was agreed upon during the procurement process.
- c. Inspection and Acceptance Report (Appendix 62) – this form shall be used to report the result of the inspection made by the Authorized Inspector on the deliveries and the status of the accepted items by the Supply and/or Property Custodian. This form shall also be used for the inspection of repairs, infrastructures and reforestation projects.
- d. Property Card (Appendix 69) – this card shall be used by the Supply and/or Property Division/Unit to record the description, acquisition, transfer, disposal, and other information about the PPE. It shall be kept for each class of PPE.

- e. Property, Plant and Equipment Ledger Card (Appendix 70) – this card shall be used for each class of PPE to record the acquisition, description, custody, estimated life, depreciation, impairment, disposal, transfer/adjustment, repair history and other information about the property. It shall be kept and maintained by the Accounting Office/Unit.
- f. Property Acknowledgement Receipt (Appendix 71) –This form shall be used by the Supply and/or Property Division/Unit to report the issuance of PPE and the acknowledgement of the end-user.
- g. Report on the Physical Count of Property, Plant and Equipment (Appendix 73) – this form shall be used to report the physical count and condition of PPE by type as at a given date, including those which are unrecorded and those which could not be accounted for. It shows the balance of PPE per property cards and per count and the shortage/overage, if any. It shall be rendered by the Inventory Committee, on its yearly physical count of properties owned by the entity.
- h. Inventory and Inspection Report for Unserviceable Property (Appendix 74) – this report shall be used to account for all unserviceable property of an entity which is subject to disposal. It also serves as the basis in derecognizing the unserviceable properties carried in the PPE accounts.
- i. Report of Lost, Stolen, Damaged or Destroyed Property (Appendix 75) – this form shall be used by the accountable officer/employee to report or notify the concerned officials of the lost, stolen, damaged or destroyed property.
- j. Property Transfer Report (Appendix 76) – this form shall be used every time there will be transfer of property from an outgoing officer to his successor or from one accountable officer/employee to another of the same or another entity.
2. Enclosed are the Appendices for information, reference, guidance and compliance.
 3. Immediate dissemination of and strict compliance with this Memorandum is enjoined.

ERICSON S. SABACAN, EdD, CESO V
Schools Division Superintendent

Encl: As stated
Reference: As stated
To be included in the Perpetual Index
under the following subjects:

PROPERTIES
FORMS

osds_mtmr/property_forms
015/November 17, 2023



“MATATAG: Bansang Makabata, Batang Makabansa”



Address: Eco Park, Brgy. Muzon, City of San Jose Del Monte, Bulacan, 3023
Telephone No. (044) 305-7395
Website: depedcsjdm.weebly.com
Email: sanjosedelmonte.city@deped.gov.ph



