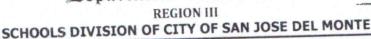


Republic of the Philippines

Department of Education REGION III



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Records Section 4.40 N

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

 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 Devious signes per intendent

Encl. As stated Reference: As stated To be included in the <u>Perpetual Index</u> 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: depedcsidm.weebly.com

Email: sanjosedelmonte.city@deped.gov.ph





ANNEX A - PROPERTY FORMS AND RECORDS

Appendix 60 - PURCHASE REQUEST

Appendix 60

ntity Name:			sd Cluster:				
ffice Section		PR No.: Responsibility Center C	ode:	Date:			
Stock Property No.	Unit	Item Description	Quantity	Unit Cost	Total Cost		
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Purpose:							
			Approved by:				

PURCHASE REQUEST

Appendix 61 - PURCHASE ORDER

Signature : Printed Name : Designation :

Appendix 61

PURCHASE ORDER

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		Entity Na	me							
Supplier Address TIN Gentlemen		Office the following articles subj		P O No . Date . Mode ofProcurement the rems and conditions contained herein						
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Conform				Very truly yours.						
	Signature over	Printed Name of Supplier		Signature	over Printed Na Official	ime of Authorized				
•		Date			Designati	or.				
Fund Cluster: Funds Availab	de:			Amount:	No: ORS BURS:					
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Appendix 62 - INSPECTION AND ACCEPTANCE REPORT

Appendix 52

INSPECTION AND ACCEPTANCE REPORT

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Inspection	n Officer Inspection Committee	Suppl	y and or Prop	erty Custodian			

Appendix 69 - PROPERTY CARD

Appendix 69

PROPERTY CARD

Entity Name	::					Fund Cluster:				
Property, Pi	ons and Equipment	Property Number:								
Description	:									
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Appendix 70 - PROPERTY, PLANT AND EQUIPMENT LEDGER CARD

PROPERTY, PLANT AND EQUIPMENT LEDGER CARD

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Appendix 71 - PROPERTY ACKNOWLEDGMENT REPORT

PROPERTY ACKNOWLEDGMENT RECEIPT

Entity Nau Fund Cluste				PAR No :	
Quantity	Unit	Description	Property Number	Date Acquired	Ашопы
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	Po	isition O重te	1	Position Off	ice
		Date	ł	Dare	

Appendix 73 - REPORT ON THE PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT

REPORT ON THE PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT

Appendix 73

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	Segmenture over Presend Name to Investory Commutate Chair as Members	of id			assure over Printed N acy Entity or Authori		-		ver Printed Name of COA Representative

Appendix 74 – INVENTORY AND INSPECTION REPORT OF UNSERVICEABLE PROPERTY

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Appends 4

Appendix 75 – REPORT OF LOST, STOLEN, DAMAGED OR DESTROYED PROPERTY

Entity Name:					Fund Ciutter:
Department Off Accountable Of Designation , Police Notified	ficer: □Ves □No	Police Station : Date :			RLSDDP No RLSDDP Date: PAR No.: PAR Date:
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Property No		De: cription			Acquisation Cost
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		Date		1	Date
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Appendix 76 - PROPERTY TRANSFER REPORT