



DIVISION MEMORANDUM

No. 20, s. 2018

TO : Public Schools District Supervisors / Officers-In-Charge of the District
 Secondary School Principals / Heads
 Heads of Integrated Schools
 District and Elementary School Designated Property Custodians
 Secondary School Property Custodians

CLARIFICATORY GUIDELINES RELATIVE TO ASSET MANAGEMENT (Supply and Property)

- In relation with our present thrust on transparency and property accountability please be guided by the following guidelines and schedules to streamline operations and provide management with efficient and economical services on school properties.
- Stated hereunder are the due dates for our reports effective School Year 2018 - 2019 consistent with the requirements of the Government Accounting Manual (GAM) for Asset Management:

<ul style="list-style-type: none"> ❖ Semi - Annual and Annual Inventory Report for the current year for Supplies, Materials and Property Plant and Equipment (PPE) or Report of Physical Count of Inventories every June 30th and December 31st in CD or electronic copies with signature of authorized officials 	<p>Every 1st week of July of every schoolyear (for end of June Inventory)</p> <p>Every 1st week of January of every schoolyear (for end of December Inventory)</p>
<ul style="list-style-type: none"> ❖ Preparation of Inventory and Inspection Report of Unserviceable Properties for inspection consistent with Commission on Audit (COA) guidelines every end of the schoolyear 	<p>Every 1st week of May of every schoolyear for district condemnation / as the need arises for special cases</p>
<ul style="list-style-type: none"> ❖ Textbooks Inventory Report / Textbooks situation report using prescribed format / template from Regional Office 	<p>Templates shall be distributed to the schools upon arrival from the Regional Office</p>

- For proper guidance and for uniformity in our submitted and accountable forms for Asset Management, please download the following forms from our Division Office website:

- 3.1 Appendix 57 – Supply Ledger Card
- 3.2 Appendix 58 – Stock Card
- 3.3 Appendix 69 – Property Card
- 3.4 Appendix 70 – Property Plant and Equipment Ledger Card

- 3.5 Appendix 59 – Inventory Custodian Slip
- 3.6 Appendix 60 – Purchase Request
- 3.7 Appendix 61 – Purchase Order
- 3.8 Appendix 62 – Inspection and Acceptance Report
- 3.9 Appendix 63 – Requisition and Issue Slip
- 3.10 Appendix 64 – Report of Supplies and Materials Issued
- 3.11 Appendix 65 – Waste Materials Report
- 3.12 Appendix 66 – Report of Physical Count of Inventories
- 3.13 Appendix 71 – Property Acknowledgment Receipt
- 3.14 Appendix 73 – Report of Physical Count of PPE
- 3.15 Appendix 74 – Inspection and Inventory Report of Unserviceable Property
- 3.16 Appendix 75 – Report of Lost , Damaged or Destroyed Property
- 3.17 Appendix 75 – Property Transfer Report
- 3.18 DepED Order No. 26, s. 2007 – Property Codes

Widest dissemination and compliance to this memorandum is enjoined.


MIGUEL MAC D. APOSIN, Ed.D., CESO V
Schools Division Superintendent