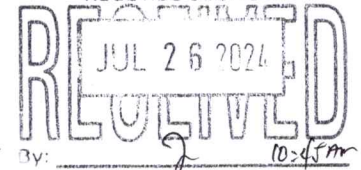




DEPARTMENT OF EDUCATION
Schools Division of Biñan City
RECORDS SECTION



Republic of the Philippines
Department of Education
REGION IV-A CALABARZON
CITY SCHOOLS DIVISION OF BIÑAN CITY

26 Jul 2024

DIVISION MEMORANDUM

OSD-2024- 030

**SUBMISSION OF CY 2024 REPORT ON THE PHYSICAL COUNT OF PROPERTY,
PLANT, AND EQUIPMENT BY NON-IMPLEMENTING UNIT PUBLIC SCHOOLS**

To: Assistant Schools Division Superintendent
Chief, School Governance and Operations Division
Chief, Curriculum Implementation Division
All Concerned Schoolheads

1. According to Presidential Decree No. **1445** (Government Auditing Code of the Philippines), it is the policy of the State that all resources of the government shall be managed, expended, or utilized under law and regulations, and safeguarded against loss or wastage through illegal or improper disposition, to ensure efficiency, economy, and effectiveness in the operations of government.
2. DepEd Order **No. 053**, s. 2021 (Revised Guidelines on the Proper Recording and Booking Up of School Building Projects), states the following:
 - a. Based on the yearly Audit Observation Memorandum (AOM) issued by the Commission on Audit (COA), there were school buildings constructed that were not recorded in the books of account and not included in the inventory report of the Schools Division Offices;
 - b. All school buildings constructed that are duly inspected and accepted shall be recorded in the asset registry and books of account of the Schools Division Office.
 - c. As a general policy, all assets acquired by the public schools must be recorded in the books of accounts maintained by the Accounting Unit and in the Asset Registry of the Schools Division Office. With this policy, the responsible officers will ensure that all procedures and processes are followed and implemented to avoid future AOM and Audit Findings.
 - d. School property with a threshold capitalization of **Php50,000.00 per piece** shall be reported in the Property, Plant, and Equipment Inventory Report (National and SEF-procured).
3. This memorandum aims to:
 - a. Require all non-implementing unit public schools (without fiscal autonomy) under the jurisdiction of SDO Biñan City to submit the Report on the Physical Count of Property, Plant, and Equipment (RPCPPE) for the calendar year 2024.
 - b. Comply with existing government policies.
 - c. Ensure the proper management and safeguarding of government resources.



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4. It is imperative that the Accounting Section and Property and Supply Unit reconcile the Ledger Card and Property Card, respectively.

5. In this connection, all public schools without fiscal autonomy or Non-Implementing Units shall submit the Report on the Physical Count of Property, Plant, and Equipment **on or before September 30, 2024**, at the **SDO Records Unit, 8:00 a.m.-5:00 p.m.**

6. **DEFINITION OF TERMS**

- a. **Asset Registry** – Detailed List of Assets
- b. **Books of Accounts** – Records of Financial Transactions
- c. **Certificate of Completion** – issued by the Agency to the Contractor stating that he has successfully completed the scope of works contracted to him and complied with all the documentary requirements required by the Agency.
- d. **Journal Entry Voucher (JEV)** – Records of Financial Activity
- e. **Property Card** – Detailed information on the Ownership of an Asset/Property
- f. **Property Transfer Report (PTR)** – Report used whenever there is a Transfer of Property from one (1) Accountable Officer to Another, or from one (1) Agency to Another Agency
- g. **Report on Physical Count of Property, Plant, and Equipment (RPCPPE)** – used to report the physical count of Property, Plant, and Equipment by type such as Land, Land Improvements, Infrastructure, Buildings and Other Structures, Machinery and Equipment, Transportation Equipment, and Furniture and Fixtures, etc.

7. For any inquiries, please contact **Mr. Edrin A. Cancan**, ADAS II of the Property and Supply Unit.

8. Immediate and widest dissemination of this Memorandum is desired.


MANUELA S. TOLENTINO, CESO V
Schools Division Superintendent

Encl: None

Reference: PD No. **1445** (Government Auditing Code of the Philippines), DepEd Order **No. 053**, s. 2021 (Revised Guidelines on the Proper Recording and Booking Up of School Building Projects)

OSDS/PAS / SST / EAC / DM – Submission of CY 2024 Report on the Physical Count of Property,
/ 07/26/2024 Plant, and Equipment by Non-Implementing Unit



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