



DEPARTMENT OF EDUCATION
Schools Division of Biñan City
RECORDS SECTION

JAN 28 2021

DIVISION MEMORANDUM
No. 024, s. 2021

28 Jan 2021

CY 2021 PHYSICAL INVENTORY OF SCHOOL PROPERTY

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

1. Chapter 5, Section 58 of P.D. 1445 also known as "Ordaining and Instituting a Government Auditing Code of the Philippines", states that "The examination and audit of assets shall be performed with a view to ascertaining their existence, ownership, valuation and encumbrances as well as the propriety of items composing the respective asset accounts, determining their agreement with records; proving the accuracy of such records; ascertaining if the assets were utilized economically, efficiently and effectively; and evaluating the adequacy of controls over the accounts."
2. In compliance with the above mentioned provisions the Division Property and Supply Unit must conduct the physical inventory of government property in the schools.
3. However, with the current Covid-19 pandemic emergency situation it would be difficult and risky for the Division Inventory Committee to conduct the actual physical inventory.
4. Hence, the examination and audit of government property in all schools will be done through the use of Google Sheets containing the Report on the Physical Count of Property, Plant and Equipment (RPCPPE) which shall be shared to the email addresses of the School Heads who in turn will instruct their School Property Custodians to fill out the Google Sheets containing the Report on the Physical Count of Property, Plant and Equipment for semi-annual reporting.
5. The following is the Schedule for Accomplishing the needed reports through Google Sheets:

Articles Acquired by the Schools	Date the Reports are to be Accomplished
Thru: Division MOOE/School	
MOOE/DepEd Central Office/Regional Office	February 01 – 04, 2021
Thru: SEF/LSB (from City Hall)	February 08 – 11, 2021
Thru: Donation from Private Entities	February 15 – 18, 2021
Thru: Canteen/School Funds	February 22 – 26, 2021



6. Immediate dissemination of this Memorandum is desired.



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