

Republic of the Philippines

Department of Education

Region VII, Central Visayas

**DIVISION OF CEBU PROVINCE**

Sudlon, Lahug, Cebu City



August 25, 2015

**DIVISION MEMORANDUM**

No. 540, s. 2015

**REITERATING THE IMPORTANCE OF DEPED ORDER NO. 82, s. 2011  
“GUIDELINES ON THE PROPER RECORDING OF ALL DONATED  
PROPERTIES”**

1. Enclosed are copies of DepEd Order No.8, s. 2011, dated October 24, 2011 and Unnumbered Regional Memorandum dated August 10, 2015. This shall immediately be issued to Property Custodians concerned, and the same shall be strictly implemented, to properly account acquired government properties.
2. Any clarification shall be addressed to this Office c/o Supply Section.
3. For immediate and strict compliance.

  
**ARDEN D. MONISIT, Ed. D.**  
Schools Division Superintendent

Telephone Numbers:

Schools Division Superintendent:	(032) 255-6405
Asst. Schools Division Superintendent:	(032) 414-745
Accounting Section:	(032) 254-2632
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REPUBLIKA NG PILIPINAS  
REPUBLIC OF THE PHILIPPINES  
KAGAWARAN NG EDUKASYON  
DEPARTMENT OF EDUCATION  
**REHIYON VII, GITNANG VISAYAS**  
REGION VII, CENTRAL VISAYAS  
Sudlon, Lahug, Cebu City



**MEMORANDUM**


**TO : THE SCHOOLS DIVISION/CITY SUPERINTENDENTS**  
**OFFICERS-IN-CHARGE OF SCHOOLS DIVISION**  
Attention : Adopt-A-School Program Coordinators  
Public Elementary School District Supervisors  
Heads, Public Elementary and Secondary Schools  
Division Accountants  
Division Supply Officers  
Designated District/School Property Custodians

**SUBJECT : REITERATING THE IMPORTANCE OF DEPED ORDER NO. 82, S. 2011**  
**" GUIDELINES ON THE PROPER RECORDING OF ALL DONATED PROPERTIES"**

**FROM : DIR. JULIET A. JERUTA, Ph.D, CESO V**

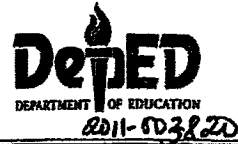
**DATE : August 10, 2015**

1. It has come to the attention of this Office that there are **donated properties** received by DepEd officials, school heads, teachers and employees which were not properly recorded and documented in the Division offices.
2. It is informed that all kinds of **donations** coming from private entities regardless of kind, form, quantity, and amounts : **automatically become government property.**
3. It is therefore **directed** that DepEd officials, school heads, teachers and employees who are recipients of donated properties must submit copies of the documents to the Supply and Accounting offices in their respective Division offices for proper recording and booking-up. Recipients of equipment, school furniture, other goods / materials will be issued accountability forms such as Acknowledgement Receipts for Equipment (ARE), Inventory Custodian Slip (ICS) or any other form of Receiving Receipts.
4. Enclosed is DepEd Order No. 82, s. 2011 dated October 24, 2011 " Guidelines on the Proper Recording of All Donated Properties" which emphasizes the duties and responsibilities of Donee, Property Division/Supply Unit, Accounting Division/Unit, and the various important documents to be used.
5. For strict compliance.

  
**JULIET A. JERUTA, Ph.D, CESO V**  
Director III  
Office of the Director IV



Republic of the Philippines  
**Department of Education**




OCT 24 2011

DepEd ORDER  
No. **82**, s. 2011

**GUIDELINES ON THE PROPER RECORDING OF ALL DONATED PROPERTIES**

To: Undersecretaries  
Assistant Secretaries  
Bureau Directors  
Directors of Services, Centers and Heads of Units  
Regional Directors  
Schools Division/City Superintendents  
Heads, Public Elementary and Secondary Schools  
All Others Concerned

1. The Department of Education (DepEd) through the Property Division, Administrative Service issues the enclosed **Guidelines on the Proper Recording of All Donated Properties**, for the compliance of all concerned.
2. For more information, please visit **Ms. Maritess L. Ablay**, Chief, Property Division, Administrative Service, DepEd Central Office at the Teodora Alonzo Building, Ground Floor, DepEd Central Office, Meralco Avenue, Pasig City or contact her at telephone nos.: (02) 635-0551 and (02) 633-7271.
3. Immediate dissemination of this Order is directed.

  
**FRANCISCO M. VARELA**  
Undersecretary  
Officer-in-Charge

Encl.:  
As stated  
Reference:  
None

To be indicated in the Perpetual index  
under the following subjects:

INVENTORY  
POLICY

**(Enclosure to DepEd Order No. 82, s. 2011)**

## **GUIDELINES ON THE PROPER RECORDING OF ALL DONATED PROPERTIES**

### **I. The Duties and Responsibilities of Donee**

The Donee or the office which the donated properties/items are donated will be provided by the donor of Deed of Donation which states all the agreements between the Donor and the Donee. This Deed of Donations must be properly signed and notarized.

A copy of the signed and notarized Deed of Donation shall be furnished to the Property Division/Supply Unit and Accounting Division/Unit for proper recording.

Sound accounting principle states that, donated assets shall be recorded at cost, when determinable at the time of donation, the exchange value, fair market value or appraised values of assets, when cost is not available.

### **II. Duties and Responsibilities of Property Division/Supply Unit**

Upon receipt of the Deed of Donation, the Property Division will record the donated properties/items to the property card or stock card then include in the inventory report.

If the donated property/items will be transferred to regional offices, division office or to different schools, Property Division will prepare an Invoice Receipt of Property (IRP) to record the transfer of accountability to another accountable and responsible officer. IRP must be signed by the Undersecretary for Finance and Administration and the Head of the recipient office/school.

All signed IRPs must be returned to the Property Division/Supply Unit for recording the transfer and deduction to the Inventory Report.

Property Division/Supply Unit upon receipt of the signed IRPs must give copies of the IRPs to the Accounting Division/Units for dropping of the properties/items from the Books of Accounts.

Based on the IRPs received, the recipient Property Unit will record and include the donated properties/items to their Inventory Report.

### **III. Duties and Responsibilities of Accounting Division/Unit**

Upon receipt of the copy of the Deed of Donation, the Accounting unit shall draw a JEV to record the item in the books and prepare the corresponding Property/Supply Ledger Card.

Based on the IRPs received, the Accounting Division/Unit shall prepare JEV to take up the dropping of the transferred donated property. A copy of which shall be furnished to the Accountant/Bookkeeper of the recipient office/school to be his/her basis in booking up the donations received. In case of transfer or issuance of the item, copy of the IRP from the Property Division would serve as a basis of this office to drop the donated property / item from its books and at