



Republic of the Philippines
Department of Education
Region VII, Central Visayas



DIVISION OF CEBU PROVINCE

IPHO Bldg., Sudlon, Lahug, Cebu City

February 06, 2017

Division Memorandum

No. 81 s. 2017

**PERFORMANCE AUDIT ON THE DELIVERY, STORAGE AND UTILIZATION OF SCIENCE
AND MATH EQUIPMENTS FOR GRADE 1 TO 3 (FROM FY 2014 BUDGET)
AND GRADES 4 TO 6 (FROM FY 2015 BUDGET)**

To : Assistant Schools Division Superintendent
Education Supervisors / Coordinators
District Supervisors / OICs
Elementary and Secondary School Heads

1. For the information and guidance to all concerned, attached are the letter from RUBY LEE C. BELANDRES, State Auditor III – OIC – Audit Team Leader Re: PERFORMANCE AUDIT ON THE DELIVERY, STORAGE AND UTILIZATION OF SCIENCE AND MATH EQUIPMENTS FOR GRADE 1 TO 3 (FROM FY 2014 BUDGET AND GRADES 4 TO 6 (FROM FY 2015 BUDGET).
2. You are to facilitate the distribution of survey questionnaires which shall be accomplished by Elementary School Heads and submit it to COA Office on or before February 10, 2017
3. Immediate dissemination of and strict compliance of this memorandum is directed.


RHEA MAR A. ANGTUD, Ed.D., CESO VI
Schools Division Superintendent



Republic of the Philippines
COMMISSION ON AUDIT
NATIONAL GOVERNMENT SECTOR
Cluster 5 – Education and Employment
Department of Education- Division of Cebu Province
Sudlon, Lahug, Cebu City, Cebu

February 6, 2017

Dr. Rhea Mar A. Angtud
Schools Division Superintendent
Division of Cebu Province
Department of Education
Sudlon, Lahug, Cebu City

Attention: District Supervisors/OICs
Elementary and Secondary School Heads

Madam:

In connection with the conduct of performance audit on the delivery, storage and utilization of Science and Math Equipments for Grades 1 to 3 (from FY 2014 budget) and Grades 4 to 6 (from FY 2015 budget), in elementary schools of the Division of Cebu Province, we would like to request your good office to please facilitate the distribution of survey questionnaires, which shall be accomplished by Elementary School Heads and submit to us on or before February 10, 2017.

Your prompt and favorable action is highly appreciated. Thanks and God bless.

Very truly yours,

A handwritten signature in black ink that reads "R. Belandres".

RUBY LEE C. BELANDRES
State Auditor III
OIC-Audit Team Leader



Republic of the Philippines
COMMISSION ON AUDIT
OFFICE OF THE AUDITOR
NGS-Cluster 5, Audit Group A and G, Team R7-13
Department of Education

February 3, 2017

The Principal
(indicate Name of School)
Department of Education
Division of Cebu Province

Dear Sir/ Madam:

To support the strengthening of Science and Technology Education in basic education, the Department of Education (DepEd), through the National Science Teaching Instrumentation Center (NSTIC) distributed packages of Science and Mathematics equipment including laboratory glassware and storage cabinets, to Special Science Elementary Schools (SSES) and to selected low-performing public elementary and secondary schools.

With that we are on the process of auditing the completeness of delivery, proper recognition in the books, utilization and condition of Science and Mathematics Equipment (SME) packages procured out of FYs 2014 & 2015 budget in Division of Cebu Province and its component schools. In view thereof, we request that you send back to us the confirmation letter below together with the answers to the attached questionnaire within three (3) days from receipt hereof.

Thank you and good day.

Very truly yours,

Original Signed
RUBY LEE C. BELANDRES
OIC-Audit Team Leader

Confirmation letter

To: The Audit Team Leader
Team No. R7-13, Audit Group A and G
DepEd-Division of Cebu Province, COA Office
Sudlon, Lahug, Cebu City

School ID: _____ Name of School: _____
District: _____ City/Municipality: _____
Superintendent: _____
Principal/ School Head: _____ Contact no.: _____

Please put a check mark (✓) for your answers:

- [] Our school is a recipient of the Science and Mathematics Equipment for Grades 1 to 3.
[] Our school is a recipient of the Science and Mathematics Equipment for Grades 4 to 6.
[] We have not received any package under the Science and Mathematics Equipment Project.

If you are a recipient of the Science and Mathematics Equipment Project, please answer pages 2 to 6.

Science and Mathematics Equipment (SME) Project Questionnaire

If your school is a recipient of Grades 1 to 3 Science and Mathematics Equipment (Teacher's Kit), please answer below. Please choose among the packages listed and put a check mark on the spaces provided for items received and please fill in the appropriate cell for the deficiencies noted and the number of kits received for items with brackets:

Check if Received	Quantity/ Kit	Items	Deficiencies Noted		No. of Kits Received
			Lacking Qty/ Kit	Excess Qty/ Kit	
		A. MASS PRODUCTION ITEMS:			
		Science Equipment:			}
<input type="checkbox"/>	2 units	5-Newton Spring Balance			
<input type="checkbox"/>	1 set	Magnetic Board with magnetic strips			_____
		Mathematics Equipment:			}
<input type="checkbox"/>	1 pc	Compass, blackboard			
<input type="checkbox"/>	1 set	Fraction Set			
<input type="checkbox"/>	2 sets	Number Blocks			
<input type="checkbox"/>	1 set	Place Value Chart			_____
		Storage Cabinets:			}
<input type="checkbox"/>	1 unit	Storage Cabinet (for Science), steel			
<input type="checkbox"/>	1 unit	Storage Cabinet (for Math), steel			_____
		B. MARKET ITEMS:			}
		Science Equipment:			
<input type="checkbox"/>	2 units	Double-pan Balance, 500-gram capacity			
		Connecting Wires with bulb & socket assembly:			
<input type="checkbox"/>	2 pcs	2.1) 250mm long Connecting Wire w/ crocodile clips			
<input type="checkbox"/>	1 set	2.2) Bulb and Socket assembly			
<input type="checkbox"/>	2 pcs	Dry Cell Holder, 1 chamber, for size D dry cell			
<input type="checkbox"/>	2 pcs	Toy Car, non-friction, non-battery			
<input type="checkbox"/>	2 pcs	Hand Magnifying Lens, 5x			
<input type="checkbox"/>	2 pairs	Pair of Bar Magnets			
<input type="checkbox"/>	1 unit	Weighing Scale, bathroom-type			
<input type="checkbox"/>	4 pcs	Beral Pipette, 5ml			
<input type="checkbox"/>	1 pc	Flashlight with incandescent bulb			
		Science Equipment Models:			
<input type="checkbox"/>	1 pc	Human Ear Model			
<input type="checkbox"/>	1 pc	Human Nose Model			
<input type="checkbox"/>	3 pcs	Model of Invertebrates			
<input type="checkbox"/>	3 pcs	Model of Vertebrates			
<input type="checkbox"/>	1 pc	Human Torso Model (miniature-type)			_____

Check if Received	Quantity/ Kit	Items	Deficiencies Noted		No. of Kits Received
			Lacking Qty/ Kit	Excess Qty/ Kit	
		Plastic Wares:			}
[]	1 pc	Plastic Thermometer, Celsius Scale			
[]	2 sets	Set of Measuring Cups and Spoons			
[]	1 set	Plastic Chips, 60 pcs/ set			
[]	5 pcs	Plastic Ruler, 12 inches or 30 cm			
		Mathematics Equipment:			}
[]	1 unit	Digital Clock, tabletop			
[]	50 pcs	Beads, ϕ 16mm			
[]	1 unit	Weighing Scale, analog, 5 kg capacity			
[]	1 pc	Weighing Scale, 1 kg capacity			
[]	10 pcs	Square Tiles, 10cm x 10cm, plastic			
[]	100 pcs	Square Tiles, 2.54 x 2.54 cm, plastic			
[]	2 sets	Pattern Blocks, 250 pcs/ set			
[]	1 set	Cuisenaire Rods/ Number Sticks, 250 pcs/ set			
[]	5 pcs	Plastic Ruler, 12 inches or 30 cm			
[]	1 pc	Demonstration Clock			
[]	5 pcs	Measuring Cup, 250 ml capacity, w/ graduations			
[]	5 sets	Liter Volume Set			
[]	2 units	Double -pan Balance, 500 gram capacity			
[]	1 set	Basic 3-Dimensional Models			
[]	1 pc	Geoboard, 11 x 11			

If your school is a recipient of Grades 4 to 6 Science and Mathematics Equipment, please answer below. Please choose among the packages listed and put a check mark on the spaces provided for items received and please fill-in the appropriate cell for the deficiencies noted:

Check if Received	Quantity/ Kit	Items	Deficiencies Noted	
			Lacking Qty/ Kit	Excess Qty/ Kit
		A. MASS PRODUCTION ITEMS:		
		Science & Mathematics Equipment:		
[]	5 pcs	Heat Conduction Apparatus (with 5 different metals)		
[]	5 pcs	Wire Gauze		
[]	5 pcs	Tripod		
[]	5 pcs	Test Tube Holder		
[]	5 sets	Pulley Set:		
		5.1) 1 pc. - Double Pulley		
		5.2) 1 pc - Single Pulley		
[]	5 pcs	Test Tube Rack		
[]	1 pc	Protractor, blackboard		
[]	1 pc	Compass, blackboard		
[]	5 sets	Models of 7-sided to 12-sided Regular Polygons		

Check if Received	Quantity/ Kit	Items	Deficiencies Noted	
			Lacking Qty/ Kit	Excess Qty/ Kit
[]	1 pc	Linear Pair/ Angle Demonstrator		
[]	1 pc	Place Value Chart with decimal pockets		
		Mathematics Equipment Models:		
[]	1 pc	Manipulative Water Consumption Meter Model, blackboard		
[]	1 pc	Manipulative Electricity Consumption Meter Model, blackboard		
		Storage Cabinets:		
[]	1 unit	Storage Cabinet (for Science)		
[]	1 unit	Storage Cabinet (for Mathematics)		
		B. MARKET ITEMS:		
		Science Equipment:		
[]	1 set	Simple Anemometer		
[]	5 units	Magnetic Compass		
[]	5 pairs	Pair of Bar Magnets		
[]	1 unit	Aneroid Barometer, wall-mount		
[]	1 unit	Human Torso Model		
[]	1 kit	Electricity and Magnetism Kit:		
		6.1) 2 pcs. - Dry Cell Holder (size D)		
		6.2) 2 pcs. - Dry Cell, size D		
		6.3) 6 pcs. - Blue Connecting Wire w/ crocodile clips & banana plugs		
		6.4) 1 pc. - Knife Switch, SPST		
		6.5) 3 assemblies - Bulb & Socket Assembly		
		6.6) 1 spool - 100 grams Magnetic Copper Wire, AWG 20		
		6.7) 1 pc. - Iron Core Rod (non-corrugated)		
[]	1 set	Fresh Water Acrylic Aquarium		
[]	1 pc	Long Nose Pliers, 6"		
[]	5 pcs	Hand Magnifying Lens, 5x		
[]	1 kit	First Aid Kit		
[]	2 pcs	Double-pan Balance, 500 grams capacity		
[]	1 pc	Relief Globe		
[]	1 pc	Flashlight with incandescent bulb		
		Glasswares, Plastic Wares, and Porcelain Wares:		
[]	2 pcs	Alcohol Thermometer, -20°C to 110°C		
[]	5 pcs	Stirring Rod, ø 6mm x 250mm long		
[]	5 pcs	Alcohol Lamp/ Burner, glass, 150 ml. capacity		
[]	5 sets	Mortar and Pestle, porcelain, 150 ml.		
[]	5 pcs	Funnel, plastic		
[]	20 pcs	Test Tube, ø 16mm x 150mm long, borosilicate		
[]	5 pcs	Plastic Ruler, 12 inches or 30 cm		
[]	5 pcs	Beaker, 250 ml., borosilicate		
[]	1 pc	Classroom Thermometer		

Check if Received	Quantity/ Kit	Items	Deficiencies Noted	
			Lacking Qty/ Kit	Excess Qty/ Kit
[]	5 pcs	Beral Pipette, 5 ml.		
[]	5 pcs	Graduated Cylinder, 250ml., plastic		
		Mathematics Equipment:		
[]	5 pcs	Clinical Thermometer, digital		
[]	5 sets	Base Ten Blocks		
[]	1 set	Blackboard Triangles Set:		
		3.1) 1 pc - Blackboard Triangle, 30°x 60°		
		3.2) 1 pc - Blackboard Triangle, 45° x 45°		
[]	10 pcs	Meterstick, plastic		
[]	5 pcs	Tape Measure, 1.5 meters		
[]	5 pcs	Calculator, Scientific		
[]	25 pcs	Plastic Ruler, 12 inches or 30 cm		
[]	5 pcs	Geoboard, 5x5		
[]	1 pc	Geoboard, 11x11		
[]	5 sets	Basic 3-Dimensional Models		
[]	1 pc	Circle Area Demonstrator		
[]	1 set	Volume Demonstrator Set:		
		12.1) Cylinder and Cone Volume Comparing Tool		
		12.2) Quadrangular Volume Demonstrator		
[]	1 set	Models of Deriving Formula for Volume: Linking Cubes		
[]	3 pcs	Alcohol Thermometer, -20°C to 110°C		
[]	2 pcs	Template, shapes		
[]	1 set	Geostrips		
[]	25 pcs	Protractor (for student)		
[]	25 pcs	Compass (for student)		
[]	1 set	Sphere with 32 movable segments		

Further, please answer the following questions:

Delivery:

1. Prior to the deliveries of the SME to your school, were you notified by the DepEd Central Office or Division Office that you're one of the recipient schools of the incoming deliveries of SMEs?	[] Yes	[] No
2. Were you informed/provided with the procedures and requirements on the receipt of the SMEs such as the following?		
a. The need for School Inspectorate Team (SIT) which includes a (1) Team Leader who is at least 2 nd ranking official of the recipient school, (2) Two inspectors, a science teacher and a mathematics teacher who are knowledgeable of the delivered items and (3) Property officer and (4) third party monitor from civil society/NGO/PTCA/Barangay Office, etc.	[] Yes	[] No
b. Copy of the procedures on the acceptance and recording	[] Yes	[] No

of the SMEs in accordance with DepEd Order No. 45 Series of 2006.															
3. Were you able to complete your School Inspectorate Team? If not, what composed the SIT at the time of delivery? Please include their names and designation/position.		[___] Yes	[___] No												
<table border="1"> <thead> <tr> <th>Name</th> <th>Designation/ Position</th> </tr> </thead> <tbody> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </tbody> </table>		Name	Designation/ Position												
Name	Designation/ Position														
4. Have you complied with the procedures on inspection and acceptance of the SMEs as well as the accomplishment and retention of a copy (except for a.) of the following documents/forms and also forwarded accomplished copies of the same to the Division Office? <ul style="list-style-type: none"> a. Quality Receiver Test Questionnaire (QRTQ) b. Issue Receipt for Property (IRP) c. Inspection and Acceptance Report (IAR) d. Delivery Receipt (DR) e. Master Packing List (MPL) f. Property Form No.1 (to be prepared by recipient school) <p>State the reasons why the school failed to comply with the procedures and the non-maintenance of the required documents as well as the failure to provide or forward the said documents/forms to the division office.</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>		[___] Yes	[___] No												
		[___] Yes	[___] No												
		[___] Yes	[___] No												
		[___] Yes	[___] No												
		[___] Yes	[___] No												
		[___] Yes	[___] No												

Utilization/Storage/Monitoring

1. Are SMEs provided by the DepEd were effectively utilized during lectures? Will you be able to indicate the degree of necessity of the delivered SMEs in teaching/learning?	[___] Yes	[___] No
2. Are there SMEs delivered that remains unutilized? State the condition or reasons behind non-utilization.	[___] Yes	[___] No
3. Were the SMEs provided sufficient for the benefits of all student? Indicate the current situation of school with regards to utilization of SMEs and learning materials.	[___] Yes	[___] No
4. Was the school able to keep the SMEs in good working condition, are properly utilized and stored and are protected from theft?	[___] Yes	[___] No

Were the delivered storage cabinets used solely/only for the storage of science and math equipments?	[<input type="checkbox"/>] Yes	[<input type="checkbox"/>] No
5. Can you suggest materials and equipment for science and mathematics subject under Grades 1 to 3 and Grades 4 to 6 currently not provided by the DepEd CO that will definitely help or improve the teaching/learning on the said subjects?	[<input type="checkbox"/>] Yes	[<input type="checkbox"/>] No

Note: If these packages were received, please attach to this confirmation letter the following:

1. A copy of the Issue Receipt for Property (IRP), Delivery Receipt (DR), Inspection and Acceptance Report (IAR), and Master Packing List (MPL) as proof of delivery;
2. A copy of Property Form No. 1 (*refer to DepEd Order No. 45 Series of 2006*); and
3. A copy of Acknowledgment Receipt of Equipment (ARE)/Property Acknowledgment Receipt (PAR) and Inventory Custodian Slip (ICS), as the case may be.

I certify the correctness of the information supplied in this document.

(Signature over Printed Name and Designation)