



Republic of the Philippines
Department of Education
Region III
SCHOOLS DIVISION OF PAMPANGA

May 22, 2025

DIVISION MEMORANDUM
NO. 328, s. 2025

**COMPOSITION OF VARIOUS COMMITTEES RELATIVE TO REGIONAL
MEMORANDUM NO.672 S. 2024 RE: IMPLEMENTATION GUIDELINES
ON THE STANDARD PROCEDURE FOR THE MANAGEMENT OF
PROPERTY, PLANT AND EQUIPMENT
(for FISCAL / AUTONOMOUS SCHOOL)**

To: Assistant Schools Division Superintendents
Chief Education Supervisors
Education Program Supervisors
Public School District Supervisors
Public Secondary Schools
School Property Custodians
All Others Concerned

1. In reference to the enclosed Regional Memorandum No. 672, s. 2024 re: Implementation Guidelines on the Standards Procedures for the Management of Property, Plant and Equipment of the Regional Office, School Division Offices and Public Schools dated September 30, 2024. Fiscal / Autonomous schools shall prepare an Office Memorandum for the creation or reconstitution of Committees on Inventory, Reconciliation, Disposal of Assets, and Assessment of Estimated Life, Fair Market Value, and Impairment Loss for the approval of the Head of Agency.
2. Division Memorandum No.68 s. 2025 serves as your reference. (see attached).
3. In addition, kindly upload the approved Office Memorandum in this link on or before May 26, 2025. <https://bit.ly/ImplementationGuidelinesforPPE>
4. All members are expected to perform the functions specified in the above Memorandum to facilitate management of property, plant and equipment standard procedures.




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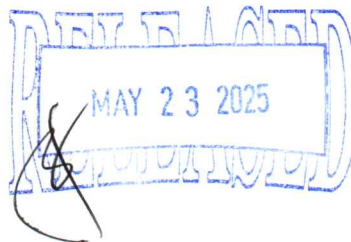


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5. This is in preparation for the launching of Brigada Eskwela cum simultaneous semi-virtual physical count of Property, Plant and Equipment (PPE).
6. Immediate and wide dissemination of this Memorandum is desired.


ROMEO M. ALIP, PhD, CESO V
Schools Division Superintendent

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Encl.: As stated.
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Republic of the Philippines
Department of Education
Region III
SCHOOLS DIVISION OF PAMPANGA

January 23, 2025

DIVISION MEMORANDUM
NO. 008, s. 2025

**COMPOSITION OF VARIOUS COMMITTEES RELATIVE TO REGIONAL
MEMORANDUM NO.672 S. 2024 RE: IMPLEMENTATION GUIDELINES
ON THE STANDARD PROCEDURE FOR THE MANAGEMENT OF
PROPERTY, PLANT AND EQUIPMENT OF THE REGIONAL OFFICE,
SCHOOLS DIVISION OFFICES AND PUBLIC SCHOOLS**

To: Assistant Schools Division Superintendents
Chief Education Supervisors
Education Program Supervisors
Public School District Supervisors
Public Secondary & Elementary School Heads
Unit & Section Heads
All Others Concerned

1. Pursuant to Regional Memorandum No. 672, s. 2024 re: Implementation Guidelines on the Standards Procedures for the Management of Property, Plant and Equipment of the Regional Office, School Division Offices and Public Schools, the following personnel are hereby designated to compose the following committees.

A. Committee on Physical Inventory

Chairperson	Sharon M. Catangal	AOIV-Supply Officer II
Members	Madonna P. Macasero	ADAS II-Supply Office Staff
	Dorotea D. Soliman	Education Program Specialist II-Designated Brigada Eskwela Steering Committee
	Edwin A. Manansala	Administrative Assistant III-Finance - Accounting
	Anthony Ryan L. Mancera	Administrative Aide I



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B. Committee on Reconciliation

Chairperson	Erwin M. Cruz	Accountant III
Members	Sharon M. Catangal	AOIV-Supply Officer II
	Mylene Q. Pineda	Administrative Assistant III- Accountant In-Charge of PPE
	Madonna P. Macasero	ADAS II-Supply Office - Staff In-Charge of PPE

C. Committee on the Assessment of Estimated Useful Life, Fair Market Value, and Impairment Loss of Properties

Chairperson	Leandro C. Canlas, PhD. CESE	Assistant Schools Division Superintendent
Vice- Chairperson	Arceli S. Lopez	SGOD Chief
Members	Erwin M. Cruz	Accountant III
	Engr. Jay T. Diwa	Engineer III
	Robin D. Perez	Planning Officer III
	Sharon M. Catangal	AOIV-Supply Officer II

D. Committee on Asset Disposal

Chairperson	Leandro C. Canlas, PhD. CESE	Assistant Schools Division Superintendent
Vice- Chairperson	Arceli S. Lopez	SGOD Chief
Members	JB B. Manalang	Administrative Officer V
	Sharon M. Catangal	AOIV-Supply Officer II
	Engr. Jay T. Diwa	Engineer III
	John Paul B. Pallasigui	Information Technology Officer I



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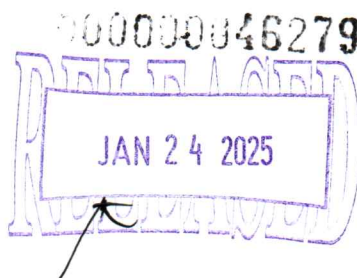
E. Committee on Asset Monitoring and Evaluation

Chairperson	Leandro C. Canlas, PhD. CESE	Assistant Schools Division Superintendent
Vice- Chairperson	JB B. Manalang	Administrative Officer V
Vice- Chairperson	Erwin M. Cruz	Accountant III
Members	Sharon M. Catangal	AOIV-Supply Officer II
	John Paul B. Pallasigui	Information Technology Officer I
	Dorotea D. Soliman	Education Program Specialist II-Designated Brigada Eskwela Steering Committee
	Senior Bookkeeper In- Charge of PPE	Senior Bookkeeper In- Charge of PPE

2. All members are expected to perform the functions specified in the above Memorandum to facilitate management of property, plant and equipment standard procedures.

3. Immediate and wide dissemination of this Memorandum is desired.

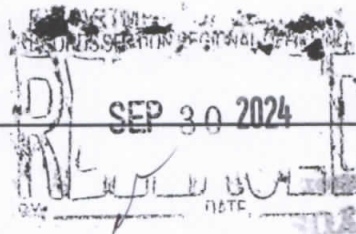
ROMEO M. ALIP, PhD, CESO V
Schools Division Superintendent



Encl.: As stated.
osds-supply-2025-01-005



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REGIONAL MEMORANDUM

No. 672, s. 2024

**IMPLEMENTATION GUIDELINES ON THE STANDARD PROCEDURE FOR THE
MANAGEMENT OF PROPERTY, PLANT AND EQUIPMENT OF THE REGIONAL
OFFICE, SCHOOLS DIVISION OFFICES AND PUBLIC SCHOOLS**

To : Assistant Regional Director
Schools Division Superintendents
Public Elementary and Secondary School Heads
All Others Concerned

1. The Department of Education Region III issues the enclosed Implementation Guidelines on the Standard Procedure for the Management of Property, Plant and Equipment (PPE) of the Regional Office, Schools Division Offices, and Public Schools in the handling and control of properties throughout the region.
2. This implementation guidelines provides the procedures with strengthened internal control on the recognition, issuance and transfer, repairs and maintenance, additions, rearrangements and betterments, provision for depreciation and impairment, simultaneous conduct of physical count and reconciliation with accounting records, adjustments, disposal and derecognition, and financial reporting in accordance with the existing accounting and auditing rules and regulations.
3. It also provides the estimated useful life of the properties, property tag, physical count sheet, reconciliation statement and online template, committees to be organized, and roles and responsibilities.
4. All previous regional guidelines and procedure related to the management of PPE which are inconsistent are hereby repealed and rescinded.
5. Compliance is desired.

RONNIE S. MALLARI, PhD, CESO V
OIC - Regional Director

Encl.: As stated
References: Regional Memorandum No.287, s. 2024
and Regional Memorandum No.304, s. 2023
To be indicated in the Perpetual Index
under the following subjects:

PPE MANAGEMENT PROCEDURES
INTERNAL CONTROL IMPLEMENTATION GUIDELINES

FIN1

September 25, 2024

To send feedback
regarding any of
our services,
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Republic of the Philippines
Department of Education
REGION III-CENTRAL LUZON

Enclosure to RM No. _____, s. 2024

**IMPLEMENTATION GUIDELINES ON THE STANDARD PROCEDURE FOR THE
MANAGEMENT OF PROPERTY PLANT AND EQUIPMENT IN THE REGIONAL OFFICE,
SCHOOLS DIVISION OFFICES AND PUBLIC SCHOOLS**

I. Rationale

The Department of Education (DepEd) Region III is one of the largest region in the country. It is composed of the Regional Office, 7 Provincial Schools Divisions and 14 City Schools Divisions with substantial worth of Property, Plant and Equipment (PPE) of approximately 92% of the net assets of the region.

The PPE is defined in the Government Accounting Manual (GAM) Chapter 10, Section 2k as tangible assets that are:

- a. Purchased, contracted, developed or otherwise, acquired
- b. Held for use in the production or supply of goods and services or to produce program outputs
- c. For rental to others
- d. For administrative purposes
- e. Expected to be used during more than one reporting period
- f. Not intended for resale in the ordinary course of business.

The PPE of DepEd Region III includes land, land improvements and aquaculture structures, buildings, school buildings and other infrastructures, water and power supply systems, machinery, agricultural and forestry equipment, office equipment, Information and Communications Technology (ICT) equipment, communication equipment, disaster response and rescue equipment, medical equipment, sports equipment, technical and scientific equipment, and other equipment, motor vehicles, furniture and fixtures, and other property, plant and equipment, and heritage assets.

The proper handling and control of these properties is crucial due to the materiality of its value and benefits derived from its use in the delivery of basic education services. There is a need for the streamlining of procedures in the handling and control of properties, ensure accurate and reconciled data, including the establishment of estimated useful life of the assets to serve as basis for the recording of monthly depreciation with uniform application throughout the region.



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Thus, a standard procedure in the management of PPE in the regional office, schools division offices and schools was crafted to strengthen internal control procedures, intensify accountability of responsible officials and other concerned personnel, ensure adherence to existing rules and regulations so that operating results are not misstated as a result of unrecorded or improper recording, consistency in accounting treatment, provision for monthly depreciation and impairment, and transparency in the conduct of physical count, the result of which are accurately reconciled with accounting records. This is embodied in the Implementation Guidelines of the Standard Procedure for the Management of Property, Plant and Equipment in the Regional Office, Schools Division Offices (SDOs) and Public Schools.

II. Scope

This Implementation Guidelines shall cover the recognition, issuance and transfer, repairs and maintenance, additions, rearrangements and betterments, provision for depreciation and impairment, conduct of physical count and reconciliation with accounting records, adjustments, disposal and derecognition, and financial reporting in the regional office, division offices and schools, in accordance with the existing accounting and auditing rules and regulations.

III. Implementation Arrangements

- A. The standard procedure is provided and categorized in ANNEX “A”. It shall be uniformly applied in the three levels of governance, the Regional Office, SDOs and Public Schools.

B. Roles and Responsibilities

B.1 Asset Management Section/Supply Unit of the Regional Office, SDOs and Public Schools are as follows:

1. Prepare Office Memorandum on the proposal for the creation or reconstitution of Committees on Inventory, Reconciliation, Disposal of Asset, and Assessment of Estimated Useful Life, Fair Market Value, and Impairment Loss for the approval of Head of Agency.
2. Serve as Chair, Committee on Physical Inventory, member of the Committee on Reconciliation, Assessment of Estimated Useful Life, Fair Market Value, and Impairment Loss, Disposal of Asset, and Asset Management Monitoring Team.



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3. Prepare and submit disbursement voucher (DV- Appendix 32) and supporting documents for the payment of to the Accounting Section/Unit for payment.
4. Record acquisition, issuance, transfer, repair and maintenance, addition, arrangements and betterments, and disposal of PPE in the PC (Appendix 70). It shall be maintained for each class of PPE.
5. Prepare Property Acknowledgment Receipt (PAR - Appendix 73) for the issuance of property and acknowledgment receipt of the end-user.
6. Prepare Property Transfer Report (PTR - Appendix 77) for subsequent transfer from one accountable officer/end-user to another of the agency or another.
7. Receive RLSDDP (Appendix 76) from the accountable officer/end-user, evaluate supporting documents/evidence, validate and record in the PC (Appendix 70).
8. Coordinate with the COA on the approval of applicable relief of liability or allowed credit of Accountable Officer.
9. Forward approval of the COA or allowed credit of Accountable Officer with supporting documents to the Accounting Section/Unit for recording.
10. Prepare IIRUP (Appendix 75) and notify Committee on Disposal of Asset and the Resident Auditor of the COA for the inventory, inspection, and disposal of property.
11. Safekeep unserviceable property prior to disposal.
12. Conduct of actual disposal of property.
13. Submit IIRUP (Appendix 75) and supporting documents for disposed properties to the Accounting Section/Unit for derecognition.

B.2 Accounting Section/Unit of the Regional Office, SDOs and Public Schools

1. Serve as Chair, Committee on Reconciliation and member of the Committee on Assessment of Estimated Useful Life, Fair Market Value and Impairment Loss, member of the Asset Management Monitoring Team, and observe the conduct of physical count of PPE and disposal of asset.
2. Recognize receipt of property in the books of accounts using JEV (Appendix 36) based on the IAR (Appendix 62) and other supporting documents.



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3. Receive and process DV (Appendix 32) with the supporting documents for payment.
4. Record promptly the receipt, description, estimated useful life, depreciation, issuance, impairment loss, transfer, repair and maintenance, addition, rearrangement and betterment, disposal/derecognition and condition of PPE in the PPELC (Appendix 72) which shall be maintained for each class of PPE.
5. Record credit for loss of property by the accountable officer, if complied with requirements and allowed based on RLSDDP (Appendix 76).
6. Derecognize disposed properties based on approved IIRUP (Appendix 75) and other supporting documents, and RLSDDP (Appendix 76), in case of lost, stolen, damaged and destroyed property.
7. Record approved Impairment Loss and reversal.
8. Record transactions in the Construction In-progress Ledger Card (CIPLC-Appendix 71) in case of construction by contract and/or rehabilitation or major repairs of buildings, school buildings or classrooms and reclassify to appropriate PPE account when completed.
9. Record monthly depreciation of depreciable property.
10. Prepare adjusting journal entries for the reconciling items per approved Reconciliation Statements.
11. Prepare proper disclosure for PPE in the Notes to Financial Statements.

B.3 Observers (Accountants/Accounting Representatives and District Supervisors-Cluster Heads) of the Regional Office, SDOs, and Public Schools

1. Serve as the internal audit team of the region during the conduct of physical count of properties.
2. Conduct test counts independently to verify the existence and condition of properties based on random samples and compare with the count of the Counter and Validators of the Committee on Physical Inventory.
3. Observe the counters and validators of the Committee on Physical Inventory as they conduct the physical count to ensure that the count is being done accurately and in accordance with established procedures.
4. Sign the count sheets as Observers.
5. Prepare the Observer's Report and submit it to the Chief of Finance Division.



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B.4 Public Information Office of the Regional Office, SDOs, and Public Schools

1. Raise stakeholders' awareness of the simultaneous semi-virtual physical count of PPE through appropriate media coverage for transparency, accountability, and stewardship.
2. Manage the coverage of simultaneous semi-virtual physical count using the MS Teams platform.
3. Serve as member of the Asset Management Monitoring Team

B.5 Information and Communications Technology Office of the Regional Office, SDOs and Public Schools

1. Provide technical assistance in the management of M365 Accounts of the participants to include activation and resetting of passwords.
2. Set-up MS Teams Channels for the simultaneous semi-virtual physical count.
3. Serve as member of the Asset Management Monitoring Team

B.6 Brigada Eskwela Program Coordinator of the Regional Office, SDOs and Public Schools

1. Launch of Brigada Eskwela cum semi-virtual physical count of PPE, annually.
2. Incorporate in the roles and responsibilities of the Brigada Eskwela Steering Committee in public schools the semi-virtual physical count of PPE to augment manpower requirement in the schools.
3. Serve as member of the Asset Management Monitoring Team

C. Composition of Committee on Physical Inventory

	Regional Office	Division Office	School
Chairperson	AOV – Asset Management Officer	AOIV – Supply Officer	Supply Officer / ADAIL / AOII (Property Custodian)



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Members	AOI	AOII / Supply Office Staff	Designated Non-Teaching Personnel except School Bookkeepers
	Designated Functional Division/Units/Section Administrative Officers, Administrative Assistants and Administrative Aides	Designated Brigada Eskwela Steering Committee Designated Functional Division/Unit Administrative Officers, Administrative Assistants and Administrative Aides	Designated Brigada Eskwela Steering Committee

Roles and Responsibilities

1. Conduct simultaneous annual semi-virtual physical count of PPE.
2. Conduct pre-count orientation, distribute PPE count sheets and other materials necessary for the physical count in collaboration with the Accounting Section/Unit and the COA.
3. Organize Count Teams, counters and validators.
4. Collate original copies of count sheets from Count Teams duly signed by the counters and validators as basis for the preparation of RPCPPE (Appendix 74).
5. Prepare consolidated RPCPPE (Appendix 74) and forward it to the Head of Agency for approval.
6. Forward approved RPCPPE (Appendix 74) and related IIRUP (Appendix 75), if any to the Committee on Reconciliation.

D. Composition of Committee on Reconciliation

	Regional Office	Division Office	School
Chairperson	Accountant III	Accountant III	School Accountant/ADASIII
Members	AOV – Asset Management Officer	AOIV – Supply Officer	Supply Officer/ ADASII/AOII (Property Custodian)
	Accountant In-charge of PPE	Designated Administrative	Designated Administrative



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		Officers, Administrative Assistants and Administrative Aides	Officer, Administrative Assistant and Administrative Aide
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Roles and Responsibilities

1. Conduct reconciliation workshop.
2. Compare accounting records against RPCPPE (Appendix 74) and identify reconciling items.
3. Collate supporting documents for the reconciling items to be used as basis for the preparation of the adjusting JEV (Appendix 36).
4. Prepare consolidated Reconciliation Statements and present during the reconciliation workshop.
5. Submit reconciled consolidated RPCPPE (Appendix 74), Reconciliation Statements, IIRUP (Appendix 75), if any and supporting adjusting JEV (Appendix 36) to the Office of the Resident COA Auditor.

E. Composition of Committee on the Assessment of Estimated Useful Life, Fair Market Value, and Impairment Loss of Properties

	Regional Office	Division Office	School
Chairperson	Assistant Regional Director	Assistant Schools Division Superintendent	
Vice-Chairperson	Chief Administrative Officer-Administrative Division	Chief, SGOD	
Members	AOV – Supply Officer	AOV – Administrative Officer	School Supply Officer / ADASII/AOII (Property Custodian)
	Accountant III	Accountant III	School Accountant/ADASIII
	Engineer	Engineer	
	Planning Officer	Planning Officer	
	Head – General Services Unit	AOIV – Supply Officer	

Roles and Responsibilities

1. Assess remaining useful life of properties annually or whenever necessary.



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2. Assess and compute for impairment loss of properties annually or whenever necessary.
3. Ensure recording of properties particularly school buildings and other infrastructures, determine sound basis or fair market value in the absence of relevant documents.

F. Composition of Committee on Asset Disposal

	Regional Office	Division Office	School
Chairperson	Assistant Regional Director	Assistant School Division Superintendent	
Vice – Chairperson	Chief Administrative Officer – Administrative Division	Chief, SGOD	
Members	AOV – Supply Officer	AOV – Administrative Officer	School Supply Officer / ADASII / AOII (Property Custodian)
	Engineer	AOIV – Supply Officer	
	Information Technology Officer	Engineer	
	Head, General Services Unit	Information Technology Officer	

Roles and Responsibilities

1. Inspection and inventory of unserviceable properties.
2. Sign IIRUP (Appendix 75) and recommend mode of disposal for approval of the Head of Agency.
3. Conduct actual disposal of property based on approved IIRUP (Appendix 75).
4. Forward documents supporting the actual disposal of property to the Accounting Section/Unit for recording.

IV. Monitoring and Evaluation

The Asset Management Monitoring Team (AMMT) shall be established by the Regional and Division Offices which shall be composed of the following:



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	Regional Office	Division Office
Chairperson	Assistant Regional Director	Assistant Schools Division Superintendent
Vice-Chairperson	Chief Administrative Officer - Administrative	Chief Administrative Officer
Vice-Chairperson	Chief Administrative Officer - Finance	Division Accountant
Members	Supervising Administrative Officers	
	Regional Accountant	Senior Bookkeeper In-charge of PPE
	Supply Officer	Supply Officer
	Information Officer	Information Officer
	Information Technology Officer	Information Technology Officer
	Brigada Eskwela Program Coordinator	Brigada Eskwela Program Coordinator

The AMMT shall have the following roles and responsibilities:

1. Monitor and evaluate the implementation of the Standard Procedure on the Management of PPE throughout the region.
2. Prepare and submit monitoring and evaluation report.
3. Conduct validation, verification, and investigation of noted violations in the implementation.
4. Submit investigation report and recommendations for appropriate action.

The AMMT shall conduct monitoring and evaluation on the compliance and effectiveness of the implementation of the Standard Procedure on the Management of PPE in the three levels of governance in the region. The indicators to be used shall be a) timely and accurate recognition, b) proper maintenance of records, c) reconciled physical count, accounting and property records, d) timely, transparent, and simultaneous conduct of physical count in the regional office, schools division offices and public schools, e) proper segregation of duties, f) timely, accurate and complete submission of reports and financial statements, and g) negative COA AOM.

The result and corresponding recommendations shall be submitted to the Office of



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the Regional Director for approval. Feedback shall be presented in the quarterly Regional/Division Program Implementation Review together with the Technical Assistance Plan prepared in collaboration with the Field Technical Assistance Divisions to address the identified issues and concerns.

V. References

1. COA-DBM Joint Circular 2024-1 dated January 30, 2024, Revised Manual on the Disposal of Government Properties
2. Government Accounting Manual (GAM) for National Government Agencies (NGAs)
3. International Public Sector Accounting Standards (IPSAS)
4. Government Auditing Code of the Philippines, P.D. No. 1445
5. Supply and Property Management Manual
6. National Guidelines on Internal Control System (NGICS) Department of Budget and Management Circular Letter No. 2008-8 dated October 23, 2002
7. DOF-DBM-NEDA Joint Memorandum Circular No. 2020-1 dated September 24, 2020, Philippine Government Asset Management Policy (PGAMP)
8. DOF-DBM-NEDA Joint Memorandum Circular No. 2022-1 dated January 28, 2022, Adoption of National Asset Management Plan (NAMP)
9. Executive Order (EO) No. 888, s. 1983, Creation of Disposal Committee and Secretariat as amended under EO No. 309, s. 1996 dated March 8, 1996, Reconstituting the Disposal Committee
10. COA Circular No. 2022-004 dated May 31, 2022, Guidelines on the Implementation of Section 23 of the General Provisions of Republic Act No. 11639 also known as the General Appropriations Act (GAA) for Fiscal Year 2022 relative to the increase in the capitalization threshold from P15,000.00 to P50,000.00.
11. COA Circular No. 2020-006 dated January 31, 2020, Guidelines in the Conduct of Physical Count of Property, Plant and Equipment, Recognition of PPE Found at Station, and Disposition of Non-Existing/Missing PPE Items, for the One-Time Cleansing of PPE Account Balances of Government Agencies
12. COA Circular No. 2020-001 dated January 8, 2020, Prescribing Volume III – Revised Chart of Accounts (Updated 2019) to replace Volume III – The Revised Chart of Accounts (Updated 2015) of the Government Accounting Manual for National Government Agencies



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ANNEX "A"

The standard procedure of the management of PPE is categorized as follows:

A. RECOGNITION

Process No.	Description	Timeline	PERSON RESPONSIBLE		
			RO	SDO	SCHOOL
1	Recognition of the acquisition thru purchase, construction, rehabilitation of classrooms, restoration of heritage assets, exchange transaction, non-exchange transaction, transfer from Central Office and DPWH, grant, fund transfer to other government agency or CSO, and finance lease in the books of accounts based on the Inspection and Acceptance Report (IAR) and other supporting documents using Journal Entry Voucher (JEV-Appendix 36) in accordance with the recognition principle per Section 3 and other applicable provisions in Chapter 10 of the GAM, IPSAS 17 and COA Circular No. 2022-004 dated May 21, 2022	Upon receipt of IAR/Transfer JEV and other supporting documents	Accountant/ADASIII	Accountant/ADASIII	School Accountant/ADASIII



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Process No.	Description	Timeline	PERSON RESPONSIBLE		
			RO	SDO	SCHOOL
2	Recording in the General Ledger (GL-Appendix 5), PPE Ledger Card (PPELC-Appendix 72), Property Card (PC-Appendix 70), and Online Template	Upon recognition of PPE	Accountant/ADAS III (GL/PPELC) AOI (PC/Online Template)	Accountant/ADAS III (GL/PPELC) AOII/Supply Unit Staff (PC/Online Template)	School Accountant/ADAS III (GL/PPELC) Supply Officer ADASII/AOII (Property Custodian) (PC/Online Template)
3	Property tagging using the standard Property Tag provided in Annex B in conformity with the GAM.	Upon recognition of PPE and/or during the physical count	AO1	AOII/Supply Unit Staff	Supply Officer/ADASII/AOII (Property Custodian)

B. ISSUANCE AND TRANSFER

Process No.	Description	Timeline	PERSON RESPONSIBLE		
			RO	SDO	SCHOOL



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1	Issuance of property to end-user based on the accomplished Property Acknowledgement Receipt (PAR – Appendix 73) supported by approved Requisition and Issue Slip (RIS-Appendix 63).	Upon signing of PAR by the end-user	AOI	AOII/S upply Unit Staff	Supply Officer/ ADAS II/AOII (Property Custodian)
2	Recording in the PC (Appendix 70)	Upon issuance of property/renewal of PAR	AOI	AOII/S upply Unit Staff	Supply Officer/ ADASII/AOII (Property Custodian)
3	Renewal of PAR (Appendix 73)	At least every 3 years or every time there is change in the accountability or custodianship of the property	AOI	AOII/S upply Unit Staff	Supply Officer/ ADASII/AOII (Property Custodian)
4	Preparation of Property Transfer Report (PTR – Appendix 77) for every transfer of property from an outgoing officer to his/her successor or from one accountable officer/employee to another within the same entity or another.	Upon every transfer of property	AOI	AOII/S upply Unit Staff	Supply Officer/ ADASII/AOII (Property Custodian)

C. REPAIRS AND MAINTENANCE, ADDITIONS, BETTERMENTS AND REARRANGEMENTS

Process No.	Description	Timeline	PERSON RESPONSIBLE		
			RO	DO	SCHOOL



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1	Recording of subsequent cost for day-to-day servicing which is minor in nature directly to repairs and maintenance expense account of the specific PPE, and where cost cannot be easily differentiated between minor or major based on the Pre/Post Inspection Report and other supporting documents using JEV (Appendix 36).	Upon receipt of certificate of completion, inspection, and acceptance	Accountant	Accountant	School Accountant / ADASIII
2	Posting in the GL (Appendix 5)/ PPELC (Appendix 72)/ PC (Appendix 70)	Upon certification of JEV	ADASIII (GL/ PPELC) AOI (PC)	ADASIII (GL/ PPELC) AOII/ Supply Unit staff (PC)	School Accountant / ADASIII (GL/ PPELC) Supply Officer/ ADASII/ AO II (Property Custodian) (PC)
3	Recognition of subsequent cost which is major in nature, where the functionality and capacity of the PPE is improved, service life increased, and operating cost reduced, to the carrying amount of the PPE based on certificate of completion, inspection and acceptance and other supporting documents using JEV (Appendix 36) and depreciated over the remaining life of the capital asset.	Upon receipt of certificate of completion, inspection and acceptance	Accountant	Accountant	School Accountant / ADASIII



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4	Recognition of recurring or non-recurring cost to replace some parts of the PPE when the recognition criteria are met based on certificate of completion, inspection and acceptance and other supporting documents using JEV (Appendix 36) and depreciated over the remaining life of the PPE.	Upon receipt certificate of completion, inspection and acceptance	Accountant	Accountant	School Accountant / ADASIII
5	Derecognition of the carrying amount of the parts replaced using JEV (Appendix 36).	Upon recognition of replacement parts	Accountant	Accountant	School Accountant / ADASIII
6	Recording of cost of consumed spare parts and servicing equipment that are carried as inventory, to surplus or deficit based on RIS (Appendix 63), Waste Materials Report (Appendix 65) and other supporting documents through the issuance of JEV (Appendix 36).	Upon issuance of the spare parts and servicing equipment	Accountant	Accountant	School Accountant / ADASIII



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7	Recognition of cost of addition of an entirely new unit and expansion, enlargement or extension of the old asset which increases the physical size or function of the PPE based on IAR (Appendix 62) and other supporting documents using JEV (Appendix 36) and depreciated over its estimated useful life, and in case of expansion, over its estimated useful life or remaining life of the PPE of which it is part whichever is shorter.	Upon receipt of IAR	Accountant	Accountant	School Accountant / ADASIII
8	Recording in the GL (Appendix 5)/PPELC (Appendix 72)/PC (Appendix 70)/ Online Template.	Upon recognition	Accountant / ADAS III (GL/PPELC) AO1 (PC/Online Template)	Accountant (GL/PPELC) AOII/ Supply Unit Staff (PC/Online Template)	School Accountant / ADASIII (GL/PPELC) Supply Officer/ ADASII/AO II (Property Custodian) (PC/Online Template)
9	Recognition of rearrangement cost or moving, reinstallation, and/or relocation cost based on certificate of completion, inspection and acceptance and other supporting documents using JEV (Appendix 36), depreciated over the remaining life of the asset for which it pertains.	Upon receipt of Certificate of completion, inspection and acceptance	Accountant	Accountant	School Accountant / ADASIII



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10	Recording in the GL (Appendix 5)/PPELC (Appendix 72)/PC (Appendix 70)/Online Template	Upon recognition of rearrangement cost	ADASIII (GL/PPELC)	ADASIII (GL/PPELC)	School Accountant / ADASIII (GL/PPELC)
			AO1 (PC/Online Template)	AOII/ Supply Unit Staff (PC/Online Template)	Supply Officer/ ADASII/AO II (Property Custodian) (PC/Online Template)
11	Charging the undepreciated amount of the original installation cost to expense, and derecognition of pertinent accumulated depreciation.	Upon recognition of rearrangement cost	Accountant	Accountant	School Accountant / ADASIII
12	Recognition of betterments which may result to an increase in the previously assessed physical output or service capacity of capital asset, reduction in the associated operating costs, extension of the estimated useful life, or improvement in the quality of output and meet the threshold of the applicable capital asset category based on certificate of completion, inspection and acceptance and other supporting documents using JEV (Appendix 36), depreciated over the remaining life of the PPE. If the betterment extends/increases estimated useful life of the PPE, its useful life shall be changed and depreciation shall be adjusted, accordingly.	Upon receipt of certificate of completion, inspection, and acceptance	Accountant	Accountant	School Accountant / ADASIII
13	Recognition of betterment which involves the replacement of an identifiable component of the PPE and meet the recognition criteria, based on IAR (Appendix 62) and other supporting documents using JEV (Appendix 36), depreciated over	Upon receipt of IAR	Accountant	Accountant	School Accountant / ADAS III



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	the remaining life of the PPE or increased estimated useful life, whichever is applicable.				
14	Derecognition of the original cost of the component replaced and the related accumulated depreciation using JEV (Appendix 36).	Upon recognition of betterment/ replacement of identifiable component	Accountant	Accountant	School Accountant / ADASIII
15	Recording in the GL (Appendix 5)/PPELC (Appendix 72)/PC (Appendix 70)	Upon recognition	Accountant / ADASIII (GL/PPELC) AO (PC)	Accountant / ADAS III (GL/PPELC) AOII/Supply Unit Staff (PC)	School Accountant / ADASIII (GL/PPELC) Supply Officer/ ADASII/AO II (Property Custodian) (PC)

D. PROVISION FOR DEPRECIATION AND IMPAIRMENT

Process No.	Description	Timeline	PERSON RESPONSIBLE		
			RO	DO	SCHOOL



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1	Depreciation of PPE during the month when it is ready and available for use on or before the 15th day of the month or next month when it is ready on the 16th day or later during the month over its estimated useful life per ANNEX "A" less 5% residual value per Chapter 10, Section 21, using the straight-line method of computation.	After recognition of PPE and at the end of each reporting period	Accountant	Accountant	School Accountant/ ADASIII
2	Depreciation of PPE that are temporary idle or abandoned using JEV (Appendix 36), as future benefits are consumed not only through usage but also through obsolescence, and wear and tear.	At the end of each reporting period	Accountant	Accountant	School Accountant/ ADASIII
3	Establishment of estimated useful life of PPE per Annex A and copy furnished to the Resident Auditor and the Government Accountancy Sector of the COA using as guide the life spans provided in the GAM, Chapter 10, Section 27f	After periodic review of estimated useful life and upon approval of Head of Agency	Head of Office through the recommendation of the Committee on the Assessment of Estimated Useful Life, Fair Market Value, and Impairment Loss	Head of Office through the recommendation of the Committee on the Assessment of Estimated Useful Life, Fair Market Value, and Impairment Loss	Head of Office through the recommendation of the Committee on the Assessment of Estimated Useful Life, Fair Market Value, and Impairment Loss of property
4	Periodic review of the estimated useful life of the undepreciated portion of the PPE and revise when the appropriateness of the change can be clearly demonstrated. The change shall be accounted for as change in an accounting estimate in accordance with GAM Chapter 19- Financial Reporting.	At least once every reporting year	Committee on the Assessment of Estimated Useful Life, Fair Market Value, and Impairment Loss	Committee on the Assessment of Estimated Useful Life, Fair Market Value, and Impairment Loss	Committee on the Assessment of Estimated Useful Life, Fair Market Value, and Impairment Loss of property



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5	Provision for Impairment Loss for PPE pursuant to GAM Chapter 10, Section 28 and those reported as damaged and unserviceable in the IIRUP (Appendix 75).	At the end of each reporting period and/or approval of the IIRUP	Committee on the Assessment of Estimated Useful Life, Fair Market Value, and Impairment Loss	Committee on the Assessment of Estimated Useful Life, Fair Market Value, and Impairment Loss	Committee on the Assessment of Estimated Useful Life, Fair Market Value, and Impairment Loss of property
6	Assessment of reversal of Impairment Loss and reversal, if warranted.	At the end of each reporting period	Committee on the Assessment of Estimated Useful Life, Fair Market Value, and Impairment Loss	Committee on the Assessment of Estimated Useful Life, Fair Market Value, and Impairment Loss	Committee on the Assessment of Estimated Useful Life, Fair Market Value, and Impairment Loss of property
7	Heritage Assets like Gabaldon school buildings shall be measured at cost and depreciated over the estimated useful life (Par. 11, IPSAS 17)	At the end of each reporting period	Accountant	Accountant	School Accountant/ ADASIII

E. CONDUCT OF PHYSICAL COUNT

Process No.	Description	Timeline	PERSON RESPONSIBLE		
			RO	DO	SCHOOL
1	Conduct of Quarterly Reconciliation of Records to ensure that the PC (Appendix 70) of the Asset Management Section/Unit and PPELC (Appendix 72) of the Accounting Section/Unit are properly maintained and tally with the GL (Appendix 5) balances at the end of the quarter and to facilitate the preparation of list of properties	Within 10 calendar days after the end of each quarter per Office/Division /School Memorandum issued for the purpose	Committee on Reconciliation	Committee on Reconciliation	Committee on Reconciliation



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	for physical count.				
2	Conduct of pre-count meeting to provide orientation on the schedule of the physical count, procedure, roles, and responsibilities of the members of the Committee on Inventory and observers, list of properties to be counted/validated and physical count sheets to be used.	Within 10 calendar days prior to the scheduled physical count per Regional Memorandum issued for the purpose	Committee on Inventory	Committee on Inventory	Committee on Inventory
3	Submission of DepEd M365 Accounts to the ICTU by the responsible officials of the Regional Office, SDOs, Public Schools, and COA to be used for the semi-virtual physical count.	Within 7 calendar days prior to the scheduled physical count per Regional Memorandum issued for the purpose	Committee on Inventory, Accountants, COA Auditor/representatives (Observers)	Committee on Inventory, Accountants, COA Auditor/representatives (Observer)	Committee on Inventory, ADAS III (School Bookkeeper), COA Auditor/representatives (Observers)
4	Set-up of MS Teams Channels for the semi-virtual physical count.	Within 7 calendar days prior to the scheduled physical count per Regional Memorandum issued for the purpose	ICTU		



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5	Submission of details including M365 credentials of responsible officials to the respective Division ITO for inclusion of accounts in the MS Teams Channels created by the ICTU	Within 7 calendar days prior to the scheduled physical count per Regional Memorandum issued for the purpose	Committee on Inventory, Accountants, COA Auditor/representatives (Observers)	Committee on Inventory, Accountants, COA Auditor/representatives (Observers)	Committee on Inventory, Accountants/ADAS III, COA Auditor/representatives (Observers)
6	Conduct of semi-virtual physical count in the Regional Office, Schools Division Offices and Schools.	One-day during the week prior to the opening of classes per Regional Memorandum issued for the purpose	Committee on Inventory PAU ICTU Accountants, COA Auditor/representatives (Observer)	Committee on Inventory PIO Division ITO Accountants, COA Auditor/representatives (Observers)	Committee on Inventory Designated PIO Designated ITO Accountants/ADAS III, COA Auditor/representatives (Observers)
7	In case of no internet connection, record the physical count offline and upload to the repository immediately, after the count.	One-day during the week prior to the opening of classes per Regional Memorandum issued for the purpose	Committee on Inventory	Committee on Inventory	Committee on Inventory
6	Identification and count of each property by the assigned Counter, noting the condition whether serviceable/non-serviceable/damaged/lost. If not included in the list, write the description and other details at the	One-day during the week prior to the opening of classes per Regional Memorandum issued for the	Members of Committee on Inventory assigned as	Members of Committee on Inventory assigned as	Members of Committee on Inventory assigned as



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	bottom of the count sheet or on a separate sheet prepared for the purpose. The assigned Validator shall double check the existence, quantity, and condition of the property. For missing PPE, indicate "not found" in the status column and reason, if any.	purpose	Counter and Validator	Counter and Validator	Counter and Validator
8	Observation of the semi-virtual physical count by the Accountants/Accounting Section/Unit representatives, District Supervisors (Cluster Heads), and COA Auditor/representatives. All observers shall be given access to the created MS Teams Channels and records.	One-day during the week prior to the opening of classes per Regional Memorandum issued for the purpose	Accountant/Accounting Section Representatives COA Auditor/Representatives	District Supervisors (Cluster Heads) Accountants/Accounting Unit Representatives COA Auditor/Representatives	District Supervisors (Cluster Heads) Accountants/Accounting Unit Representatives COA Auditor/Representatives
9	Collation and evaluation of count sheets which shall be duly signed by the inventory committee members (counter and validator) who conducted the physical count Scanning and submission of scanned copies to the School Property Custodian (School), AO II/Supply Unit Staff/AOIV (Division Office), and AO1/AOV (Regional Office)	Immediately after the physical count	AOI/AOV Counter and Validator	AOII/Supply Unit Staff/AOV Counter and Validator	Supply Officer/ADASII/AOII (Property Custodian) Counter and Validator
9	Submission of the original copy to the respective Chair, Inventory	Immediately after the	Counter and	Counter and	Counter and



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	Committee for the consolidation and preparation of the RPCPPE (Appendix 74).	physical count	Validator AOI	Validator AOII/Supply Unit Staff	Validator Supply Officer/ ADASII/A OII (Property Custodian)
10	Consolidation/preparation of RPCPPE (Appendix 74)	Within 10 calendar days after the physical count	AOI Chair, Committee on Inventory	AOII/Supply Unit Staff Chair, Committee on Inventory	Supply Officer/ ADAS II/AOII (Property Custodian) Chair, Committee on Inventory
11	Collation and forwarding of the consolidated RPCPPE (Appendix 74) supported with the duly signed original count sheets to the Chair, Reconciliation Committee.	Within 10 calendar days after the physical count	Chair, Committee on Inventory	Chair, Committee on Inventory	Chair, Committee on Inventory

F. RECONCILIATION OF THE RPCPPE WITH ACCOUNTING RECORDS

Process No.	Description	Timeline	PERSON RESPONSIBLE		
			RO	DO	SCHOOL



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1	Determination of differences by comparing the RPCPPE (Appendix 74) and books of accounts (PPELC-Appendix 72 and General Ledger-Appendix 5) and identification of the reconciling items.	Within 10 calendar days after receipt of the consolidated RPCPPE	Committee on Reconciliation	Committee on Reconciliation	Committee on Reconciliation
2	Preparation of Reconciliation Statements.	Within 10 calendar days after receipt of consolidated RPCPPE	Committee on Reconciliation	Committee on Reconciliation	Committee on Reconciliation
3	Review and analysis of the reconciling items and collation of the relevant supporting documents.	Within 10 calendar days after receipt of the consolidated RPCPPE	Committee on Reconciliation	Committee on Reconciliation	Committee on Reconciliation
4	Preparation of Adjusting Journal Entries.	Within 3 calendar days after the preparation of Reconciliation Statement	Accountant	Accountant	School Accountant / ADASIII
5	Preparation of IIRUP (Appendix 75) for identified unserviceable property during the Physical Count	Within 3 calendar days after the submission of consolidated RPCPPE	AO1	AOII/Supply Unit Staff	Supply Officer ADASII/AO II (School Property Custodian)
6	Assessment and computation of Impairment Loss and preparation of Adjusting Journal Entries.	Within 3 calendar days after the submission of consolidated RPCPPE	Committee on Assessment of Estimated Useful Life, Fair Market Value	Committee on Assessment of Estimated Useful Life, Fair Market Value	Committee on Assessment of Estimated Useful Life, Fair Market Value and



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			and Impairment Loss of property	and Impairment Loss of property	Impairment Loss of property
7	Submission of Reconciliation Statements supported with RPCPPE (Appendix 74), IIRUP (Appendix 75), Adjusting Journal Entries for the reconciling items and Impairment Loss to the Committee on Reconciliation of the Division and Regional Office for consolidation	Within 10 calendar days after receipt of the consolidated RPCPPE		Committee on Reconciliation	Committee on Reconciliation
8	Conduct of reconciliation workshop The participants are the Committee on Reconciliation in the RO and SDOs. The COA Auditors may be invited as Observers.	As per Regional Memo	Committee on Reconciliation	Committee on Reconciliation may also conduct reconciliation workshop in the Division Level	
9	Presentation of the Reconciliation Statements supported with the Adjusting Journal Entries of the Regional Office and 20 Divisions	During the Reconciliation Workshop	Chair, Committee on Reconciliation	Chair, Committee on Reconciliation	
10	Submission of RPCPPEs (Appendix 74), Reconciliation Statements and Adjusting Journal Entries to the Committee on Reconciliation of the Regional Office for consolidation.	During the Reconciliation Workshop		Chair, Committee on Reconciliation	



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11	Recording and posting of approved adjustments in the General Journal (GJ-Appendix 1), GL (Appendix 5), PPELC (Appendix 72) and PC (Appendix 70).	Within 3 calendar days after the Reconciliation Workshop	Accountant (GJ/GL/PPELC) AOV (PC)	Accountant (GJ/GL/PPELC) AOIV (PC)	School Accountant/ADASII I (GJ/GL/PPELC) Supply Officer/ ADASIIAO II (School Property Custodian) (PC)
12	Forward RPCPPEs (Appendix 74) to the Committee on Physical Inventory	After the Reconciliation Workshop	Committee on Reconciliation		
13	Consolidation of RPCPPE (Appendix 74), IIRUP (Appendix 75), Reconciliation Statements, and Impairment Loss and Adjusting Journal Entries	Within 10 calendar days after the Reconciliation Workshop or Jan 31 of each year, whichever comes first.	Committee on Physical Inventory Committee on Reconciliation		
14	Submission of RPCPPE (Appendix 74), IIRUP (Appendix 75), Reconciliation Statement, Impairment Loss and Adjusting Journal Entries to the COA	On or before January 31 of each year	Chair, Committee on Reconciliation	Chair, Committee on Reconciliation	Chair, Committee on Reconciliation

G. DISPOSAL OF UNSERVICEABLE PROPERTY AND DERECOGNITION OF DISPOSED AND LOST, STOLEN, DAMAGED AND DESTROYED PROPERTY



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Process No.	Description	Timeline	PERSON RESPONSIBLE		
			RO	DO	SCHOOL
1	Preparation of IIRUP (Appendix 75) and/or Report of Lost, Stolen, Damaged, Destroyed Property (RLSDDP - Appendix 76) for unserviceable PPE and/or lost property and submission of request for the inventory and inspection by the Asset Disposal Team.	Within 3 calendar days after submission of consolidated RPCPPE or receipt of items returned due to damage and/or unserviceability.	AO1	AOII/Supply Unit Staff	Supply Officer ADASII/AOI I (School Property Custodian)
2	Inventory and inspection of reported unserviceable property with the COA and Accounting Section/Unit representatives and recommendation on the manner of disposal.	Date indicated in the request submitted	Committee on Asset Disposal	Committee on Asset Disposal	Committee on Asset Disposal
3	Submission of IIRUP (Appendix 75) with the recommended manner of disposal to the Head of Agency, for approval.	Within 3 calendar days after the inventory and inspection	Committee on Asset Disposal	Committee on Asset Disposal	Committee on Asset Disposal
4	Disposal of property in accordance with the approved manner of disposal and with the presence of the representatives from the COA and Accounting Section/Unit.	As per Notice of Asset Disposal	Committee on Asset Disposal	Committee on Asset Disposal	Committee on Asset Disposal
5	Submission to the Accounting Section/Unit of approved IIRUP (Appendix 75) and supporting documents on the disposal of property and/or RLSDDP (Appendix 76) supported with the Notice of Loss, Relief of Liability or allowed credit prepared and submitted by the	Within 3 calendar days after disposal and/or receipt of approved RLSDDP and supporting documents	AOI	AOII/Supply Unit Staff	Supply Officer ADASII/AOI I (School Property Custodian)



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	Accountable Officer.				
6	Submission of Notice of Loss and RLSDDP (Appendix 76) due to fire, theft, or other casualty or force majeure to the COA and Asset Management Unit, and present applicable for relief, with the available supporting evidence, in case of loss of property.	Immediately upon discovery or occurrence of fire or other casualty or force majeure and within calendar 30 days or such longer period as may be allowed his applicable relief with the available supporting documents	Accountable Officer/Person in Custody	Accountable Officer/Person in Custody	Accountable Officer/Person in Custody
7	Coordinate with the COA on the approval of the applicable relief of accountability of Accountable Officer	Within 30 calendar days or such longer period as maybe allowed applicable relief of Accountable Officer with the available supporting documents	AOV	AOIV	Supply Officer ADASII/AOI I (School Property Custodian)
8	Submission of RLSDDP (Appendix 76) and supporting documents to the Accounting Section/Unit for recording.	Within 30 calendar days or such longer period as maybe allowed applicable relief of Accountable	AOV	AOIV	Supply Officer ADASII/AOI I (School Property Custodian)



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		Officer with the available supporting documents			
9	Record accountability of Accountable Officer over the loss of depreciable asset based on Depreciated Replacement Cost (DRC) PPSAS 21 par. 45 using JEV (Appendix 36). DRC is replacement cost less accumulated depreciation.	Upon receipt of RLSDDP (Appendix 75)	Accountant	Accountant	School Accountant/ ADASIII
10	Determination of properties for disposal under conditions other than being unserviceable and lost, stolen, damaged and destroyed including the mode of disposal shall be made in accordance with COA-DBM JC 2024-1, Revised Manual on the Disposal of Government Properties	Upon receipt of IIRUP and equivalent documents	Committee on Asset Disposal	Committee on Asset Disposal	Committee on Asset Disposal
11	Preparation of JEV (Appendix 36) to derecognize the asset from the books of accounts indicating the approved manner of disposal, and relief of liability or allowed credit, in case of loss of property.	Upon receipt of IIRUP and supporting documents or RLSDDP supported by a Notice of Loss prepared and submitted by the Accountable Officer or person in	Accountant	Accountant	School Accountant/ ADASIII



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		custody			
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H. FINANCIAL REPORTING

Process No.	Description	Timeline	PERSON RESPONSIBLE		
			RO	DO	SPC
1	Use of Cost Model in the valuation and presentation of property in the financial statements which means PPE are carried at cost, less any accumulated depreciation and any accumulated impairment losses, for consistency and uniformity.	At the end of each reporting period	Accountant	Accountant	School Accountant/ ADAS III
2	Non-removal/inclusion in the accounts and financial statements cost of fully depreciated assets remaining in service and the related accumulated depreciation and accumulated impairment losses.	At the end of each reporting period	Accountant	Accountant	School Accountant/ ADASIII
3	Inclusion of proper disclosure on the accounting policies on PPE in the notes to financial statements as follows: a. Bases of measurement b. Depreciation method c. Useful lives or the depreciation rates d. Gross carrying amount and accumulated depreciation, impairment at the beginning and	At the end of each reporting year	Accountant	Accountant	School Accountant/ ADAS III



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	end of the period				
4	<p>Preparation and inclusion in the Notes to Financial Statements of a reconciliation report of the carrying amount at the beginning and end of the period showing:</p> <ul style="list-style-type: none"> a. Additions b. Disposals c. Acquisitions through entity combinations d. Increases or decreases and impairment loss e. Impairment loss recognized in surplus or deficit in accordance with IPSAS 21 f. Depreciation g. Other changes h. A reconciliation report shall be prepared using the format in Annex "B" 	At the end of each reporting year	Accountant	Accountant	School Accountant/ ADAS III
5	<p>Inclusion in the Notes to Financial Statements of other disclosures as follows:</p> <ul style="list-style-type: none"> a. The existence and amounts of restrictions on title, and PPE pledged as securities for liabilities. b. The amount of expenditures recognized in the carrying amount of an item of PPE in the course of its construction c. The amount of contractual commitments for the acquisition of PPE d. If it is not disclosed separately on the face of the statement of financial performance, the amount of compensation from third parties for items of PPE that were impaired, lost 	At the end of each reporting year	Accountant	Accountant	School Accountant/ ADAS III



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or given up that is included in surplus or deficit e. Carrying amount of temporarily idle property f. The gross carrying amount of any fully depreciated PPE that is still in use g. The carrying amount of PPE retired from active use and held for disposal h. When the cost model is used, the fair value of PPE when this is materially different from the carrying amount				
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ANNEX "B"

Department of Education Region III
Reconciliation Statement of Physical Count Report with General
Ledger
PPE Account Title - Account Code
Date:

Reconciliation								
(A) Balance per Books, December 31, 20____					(B) Physical Count Report, December 31, 20____			Comments
Article	Description	Location	Date Acquired	Cost	Location	Date Acquired	Cost	
TOTAL				0.00	0.00			

Variance
0.00

Certified Correct:

Accountant III Administrative Officer V -
Supply Unit



Address: Matalino St. D.M. Government Center, Maimpis,
City of San Fernando (P)
Telephone Number: (045) 598-8580 to 89
Email Address: region3@deped.gov.ph
Website: <https://region3.deped.gov.ph/>



Certificate No. PHP QMS
24 93 0181



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ANNEX "C"

ACCOUNT TITLE	UACS CODE	ESTIMATED USEFUL LIFE
LAND	1060101000	
LAND IMPROVEMENTS/ AQUACULTURE	1060201000	30
OTHER LAND IMPROVEMENT	1060299000	30
WATER SUPPLY SYSTEM	1060304000	20
POWER SUPPLY SYSTEM	1060305000	20
OTHER INFRASTRUCTURE ASSETS	1060399000	30
BUILDINGS	1060401000	50
SCHOOL BUILDING	1060402000	50
OTHER STRUCTURES	1060499000	30
MACHINERY	1060501000	10
OFFICE EQUIPMENT	1060502000	10
ICT EQUIPMENT	1060503000	5
AGRICULTURAL AND FORESTRY EQUIPMENT	1060504000	10
COMMUNICATION EQUIPMENT	1060507000	5
DRR EQUIPMENT	1060509000	5
MEDICAL EQUIPMENT	1060511000	10
PRINTING EQUIPMENT	1060512000	10
SPORTS EQUIPMENT		



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	1060513000		5
TECH'L AND SCIENTIFIC EQUIPMENT	1060514000		10
OTHER EQUIPMENT	1060599000		10
MOTOR VEHICLES	1060601800		10
FURNITURES & FIXTURES	1060701000		10
BOOKS	1060702000		10
OTHER HERITAGE ASSETS	1061199000		30
CONSTRUCTION IN PROGRESS – BLDG AND OTHER STRUCTURES	1069803000		
WORK ZOO ANIMALS	1069901000		5
OTHER PROPERTY PLANT AND EQUIPMENT	1069999000		10



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ANNEX "D"

PROPERTY TAG	
Property Number	0000-000000-0000
Asset Classification (UACS Account Title)	
Item/Brand/Model	
Serial Number	
Acquisition Cost	
Acquisition Date	
Person Accountable	
Location	



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ANNEX "E"

DEPARTMENT OF EDUCATION REGION III STATION: REGIONAL OFFICE III PPE COUNT SHEET DATE: _____									
ITEM DESCRIPTION	LOCATION	ASSET CLASSIFICATION (UACS ACCOUNT TITLE)	UACS OBJECT CODE (GENERAL LEDGER)	ITEM BRAND/MODEL	SERIAL NUMBER	ACQUISITION COST	ACQUISITION DATE	PERSON ACCOUNTABLE	CONDITION
Name of Counter attach the signature after the physical count					Name of Validator attach the signature after the physical count				
Name of Observer attach the signature after the physical count									

To send feedback
regarding any of
our services,
kindly scan the
QR Code.



Address: Matalino St. D.M. Government Center, Maimpis,
City of San Fernando (P)
Telephone Number: (045) 598-8580 to 89
Email Address: region3@deped.gov.ph
Website: <https://region3.deped.gov.ph/>



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