



**DEPARTMENT OF EDUCATION
Region X- Northern Mindanao
DIVISION OF MALAYBALAY CITY**

Malaybalay City
Telefax # 888-813-2894 or 221-4597, E-mail add: dpdmlybhcycity@yahoo.com
Website: www.depedmalaybalay.net



April 21, 2016

DIVISION MEMORANDUM

No. 105, s. 2016

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Deped-MALAYBALAY CITY DIVISION

RELEASED

Date: APR 22 2016 Time: 9:30
By: [Signature]

**TO: Chief Education Supervisors, SGOD & CID
Public Schools District Supervisors
Elementary and Secondary School Heads
Elementary and Secondary School Property Custodians
District Property Custodians
This Division**

[Signature]
**FROM: EDILBERTO L. OPLENARIA, CESO VI,
OIC-Schools Division Superintendent**

**Re: ZERO-WAITING TIME PROGRAM: RECOMMENDED ACTIONS ON
IMPROVING INVENTORY TAKING AND PROPERTY CUSTODIANSHIP**

In line with the Zero-waiting Time Program incorporated in the 3-year Division Strategic Plan, this Office recently conducted the District/School Property Custodianship Seminar-workshop last April 8, 2016 at Veranda Function Hall, Casisang, Malaybalay City.

The Office presented some observations and reports on the inventory-taking and property custodianship practices based on the result of the joint inspection of the Commission on Audit, Division Supply officer and Cashier last May 2015. Apparently, such observations and reports necessitate improvements. Hence, this Office considers the Zero-waiting Time Program as strategy to improve inventory-taking and property

custodianship in the districts and schools to be performed by the School Head and Property Custodian.

On May 17-20 & 24-27, 2016, the joint inspection team with the COA will again conduct an inventory-taking. Thus, this Office recommended the enclosed actions on improving inventory taking and property custodianship to be taken by the districts and schools per Component/Areas of Concern guided by DepEd Memorandums and Orders.

For information, guidance and compliance.

encl: As stated

Copy furnished: *Records Unit*
Property and Supply Unit

TO BE POSTED IN THE WEBSITE

ELO/mr16



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**ZERO-WAITING TIME PROGRAM: RECOMMENDED ACTIONS
ON IMPROVING INVENTORY TAKING AND PROPERTY CUSTODIANSHIP**

| COMPONENT AREAS OF CONCERN | POLICY | RECOMMENDED ACTION TO BE TAKEN |
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| 1. CUSTODIANSHIP | | |
| 1.1. No Designation Order of Custodian | DepEd Memorandum 328, s. 2013 – Guidelines on the Grant of Vacation Service Credits to Teachers Designated as District/School Property Custodians | PSDS / School Head shall recommend Property Custodian to be designated by the SDS for the issuance of Designation Order |
| 1.2. Service Credit Claims | DO 53, s. 2003 – Updated Guidelines on Grant of Vacation Service Credits to Teachers | The Property Custodian shall prepare the necessary documents: <ul style="list-style-type: none">• Letter duly noted by School Head• Daily Time Record• Designation Order duly approved by SDS• Accomplishment Reports The above-stated documents shall be certified by the Division Supply Officer as to accuracy and completeness before forwarding to the Personnel Unit for preparation of Special Order. The duly designated property custodian shall be allowed to claim service credit |
| 1.3. Storage and Warehousing | | |
| a. No storage for the properties, materials and supplies | DepEd Order No. 14, s. 2012 – Policy and Guidelines on the Proper Distribution, Care, Recording, Retrieval and Disposal of Textbooks | The PSDS / School Head shall provide storage room for safekeeping |

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| b. No proper arrangement of materials and supplies | (TXs) with Teacher's Manuals (TMs) and other Instructional Materials (IMs) | The Property Custodian shall perform his / her function in organizing / arranging properties, materials and supplies |
| 2. ISSUANCE AND UTILIZATION | | |
| 2.1. Improper issuance / release of properties, materials and supplies | Section 2 of Presidential Decree No. 1445-Auditing Code: | The Property Custodian shall be the authorized person to issue or release properties, materials and supplies as designated by the SDS |
| 2.2. No issuance of documents (Request and Issuance Slip, Inventory Custodian Slip, Acknowledgment of Receipt for Equipment) | Section 58. Audit of assets. 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, | The Property Custodian shall prepare and issue RIS, ICS, ARE for every issuance and release of properties, materials and supplies to establish proper recording |
| 2.3. Lack of recording for the receipt, issuance and utilization of supplies, materials and equipment (Stock Cards / Property Cards) | 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. | The Property Custodian shall maintain stock cards and property cards per item. |
| 2.4. No record or report on return of unused supplies, equipment and excess materials | Commission on Audit Circular No. 81-156 January 19, 1981 | The Property Custodian shall establish and maintain a systematic record or transparent report for unused supplies, equipment and excess materials |
| 2.5. Late return of borrowed textbooks | Every officer accountable for government property shall be liable for its money value in case of improper or unauthorized use or misapplication thereof, by himself or any person for whose acts he may be responsible. He shall likewise be liable for all losses, damages, or deterioration occasioned by negligence in the keeping or use of the property, whether or not it be at the time in his actual custody. (Sec. 1057, P.D. 1445.) | The Property Custodian shall sign the school clearance provided the borrowed textbooks are completely returned to the school |
| 2.6. Inadequate knowledge on Repair and Maintenance | | For major repair and maintenance, the Property Custodian shall facilitate the compliance of the following documents: <ul style="list-style-type: none"> • Picture (before and after) of the property subject for repair or maintenance • Program of works • Approved APP / PPMP For minor repair and maintenance, the property custodian shall facilitate the compliance of the following documents: |

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| | | <ul style="list-style-type: none"> • Pre-repair and Post Repair Inspection Report • Approved APP / PPMP |
| 3. INVENTORY TAKING | | |
| 3.1. Absence of Inventory Taking Committee | <p>DO 44, s. 2014 – National Inventory of DepEd Public School Buildings for SY 2014-2015/ Sec. 497 of the Civil Service Manual (Revised Edition) and Sec. 2.4.1 of the 2000 DECS Service Manual</p> <p>Sec. 497 of the Civil Service Manual (Revised Edition) and Sec. 2.4.1 of the 2000 DECS Service Manual anent the Annual Checking and Physical Inventory in the various Districts and Secondary Schools.</p> | <p>The School Head shall create an inventory taking committee with the following compositions: Chairman: School Head Members: School Property Custodian District Property Custodian</p> <p>The School Head shall submit School Memo re: Creation of Inventory Taking Committee to the Division Office attention: Property and Supply Unit for record purposes.</p> |
| 3.2. Inaccurate and Incomplete Inventory reports and improper filling –up of prescribed inventory forms | | <p>The Property Custodian shall prepare complete and accurate inventory reports at the end of every school year in preparation to the ocular inspection by the Joint Inventory-taking Team composed of the COA, Division Supply Officer, Division Cashier, AO, SEPS in Social Mobilization and Networking usually scheduled every May.</p> |
| 3.3. Lack of time in Conducting and Witnessing the Inventory-Taking (District/School Level) | | <p>In order to maximize time, the Property Custodian shall perform the following tasks <i>before</i> the joint inventory-taking team will conduct the ocular inspection in their respective district or school:</p> <ul style="list-style-type: none"> • Bundle textbooks per title by ten • Prepare updated property cards and stock cards • Prepare list of lost textbooks with corresponding prices for payment <p>Prepare all resources as reflected in the inventory reports for physical count</p> |

| 4. DISPOSAL | | |
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| 4.1. Absence of Disposal Committee | <p>DepEd Order No. 14, s. 2012 – Policy and Guidelines on the Proper Distribution, Care, Recording, Retrieval and Disposal of Textbooks (TXs) with Teacher’s Manuals (TMs) and other Instructional Materials (IMs)</p> <p>Handbook on Property and Supply Management 2013 Edition</p> | <p>The School Head shall create a Disposal Committee with the following compositions: Chairman: School Head Members: School Property Custodian District Property Custodian</p> <p>The School Head shall submit School Memo re: Creation of Disposal Committee to the Division Office attention: Property and Supply Unit for record purposes.</p> |
| 4.2. Limited knowledge in disposing unserviceable / condemnable properties | | <p>The Property Custodian shall facilitate the preparation of the necessary documents for the disposal of unserviceable/condemnable properties such as:</p> <ul style="list-style-type: none"> • Prepare letter to be signed by the school head to the SDS requesting the Division Disposal Committee for scheduling • Attach to the letter the Inventory and Inspection of Unserviceable Properties |
| 4.3. Limited knowledge on the Appraisal – Determining the Appraisal Value and Depreciation Cost of the Properties | | <p>The School Disposal Committee shall refer to the Division Accounting Section for the computation of the Appraisal Value and Depreciation Cost. It is advised that the committee shall bring the accomplished Inventory and Inspection Report of Unserviceable Properties (IIRUP)</p> |
| 4.4. No Report for Waste Materials | | <p>The Property Custodian shall prepare a Waste Materials Report following the prescribed form and maintain file for future reference</p> |
| 4.5. Limited knowledge on relief from accountability in case of loss of government property | <p>Commission on Audit Memorandum No. 92-751 February 24, 1992</p> | <p>The School Head and Property Custodian shall adhere to COA Memo No. 92-751 on the relief from</p> |

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| | | the accountability in case of loss of government property. |
| 5. PROCUREMENT | | |
| 5.1. End-users particularly teachers, coordinators or focal persons of various school activities and non-teaching personnel as the case may be other than the School Head has limited knowledge in the preparation of Project Procurement Management Plan (PPMP) | Republic Act No. 9184 entitled "An Act Providing for the Modernization, Standardization and Regulation of the Procurement Activities of the Government and for other Purposes" otherwise known as the Government Procurement Reform Act | Every end-user shall be required to personally prepare the PPMP in accordance to the allocated budget by the School Head as specified in the School Operating Budget before consolidating it into APP-CSE by the School BAC Secretariat. |
| 5.2. No copy of approved Project Procurement Management Plan (PPMP) / Annual Procurement Plan for Common Supplies and Equipment (APP-CSE) | | The Property Custodian who is mainly tasked for the release and issuance of supplies shall be provided a copy of the approved PPMP/APP-CSE to serve as their basis in the immediate issuance and release of properties, materials and supplies consistent to the Zero-Waiting Time Program. |
| 6. DELIVERY, INSPECTION AND ACCEPTANCE | | |
| 6.1. Improper receipt of deliveries | DO 45, s. 2006 – Guidelines on Delivery, Inspection and Acceptance and Recording of all Properties Procured by DepEd Central Office and DBM Procurement Service | The Property Custodian shall perform his/her functions as designated by the SDS to properly receive deliveries with complete records. |
| 6.2. Inconsistent conduct of inspection of deliveries | | The School Inspectorate Team shall conduct proper inspection consistent to the duly approved Purchase Order (P.O.), Final Agency Procurement Request (Final APR), Delivery Receipt, Contract, Job Order or their Equivalent) |
| 6.3. Difficulty in accepting or rejecting of substandard deliveries | | The Property Custodian shall be guided by the policy as embodied in the Property and Supply Manual in accepting standard materials only and rejecting substandard deliveries |