



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
REPORTS

R: SGC/MCR: guidelines on the proper recording of all donated properties

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 the same time record such transfer of accountability to the recipient office via JEV preparation. (*Property Ledger Card to be updated also*).

Accounting Division/Unit will provide copy of the JEV to the recipients accounting office for proper recording of the donated properties/items in their Book of Accounts.