



Republic of the Philippines
Department of Education

26 NOV 2021

DepEd ORDER
No. **053**, s. 2021

**REVISED GUIDELINES ON THE PROPER RECORDING AND BOOKING-UP
OF SCHOOL BUILDING PROJECTS**

To: Undersecretaries
Assistant Secretaries
Bureau and Service Directors
Minister, Basic, Higher, and Technical Education, BARMM
Regional Directors
Schools Division Superintendents
All Others Concerned

1. The Department of Education (DepEd) issues the enclosed **Revised Guidelines on the Proper Recording and Booking-Up of School Building Projects** of the central, regional and schools division offices, including school buildings constructed by the Department of Public Works and-Highways.
2. This policy is issued to ensure the proper recording and booking-up of the newly constructed, repaired/restored school buildings. These guidelines intend to clarify the roles and responsibilities of concerned offices in recording and booking-up of the asset.
3. All DepEd orders, memoranda, and other related issuances, rules, regulations and provisions, which are inconsistent with these guidelines are repealed, rescinded, or modified accordingly.
4. This Order shall take effect immediately upon its issuance. Noncompliance to this policy shall be dealt with accordingly.
5. For more information, please contact the **Administrative Service-Asset Management Division** regarding documents to record/book-up school buildings. For the design and scope of works of school buildings, contact **Administrative Service-Education Facilities Division** with email addresses at as.amd@deped.gov.ph and as.efd@deped.gov.ph.
6. Immediate dissemination of and strict compliance with this Order is directed.



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DEPED-OSEC-451235


LEONOR MAGTOLIS BRIONES
Secretary

Encl.: As stated

Reference: DepEd Order No. 104, s. 2011

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

POLICY

RECORDS

SCHOOL BUILDING



REVISED GUIDELINES ON THE PROPER RECORDING AND BOOKING-UP OF SCHOOL BUILDING PROJECTS

I. RATIONALE

Pursuant to Presidential Decree No. 1445 (Government Auditing Code of the Philippines), it is the policy of the State that all resources of the government shall be managed, expended, or utilized in accordance with law and regulations, and safeguarded against loss or wastage through illegal or improper disposition, with a view to ensuring efficiency, economy, and effectiveness in the operations of government.

In this connection, all school buildings constructed that are duly inspected and accepted should be recorded in the asset registry and books of account of the Department.

In 2011, DepEd Order No. 104, s. 2011 (*Guidelines on the Proper Recording and Booking-Up of School Building*) was issued to provide policies and guidelines on recording of the assets at different governance levels of the Department. However, with the yearly Audit Observation Memorandum (AOM) issued by the Commission on Audit, there were school buildings constructed that were not recorded in the books of account and not included in the inventory report of the Schools Division Offices.

Likewise, based on the New Government Accounting Manual (GAM), the process and procedures including the documentary requirements on recording/booking-up of a Property, Plant Equipment (PPE) should be revised.

II. SCOPE OF THE POLICY

This DepEd Order provides the Central Office (CO), Regional Offices (ROs) and the School Division Offices (SDOs) the process and procedures in recording and booking-up of School Building constructed/repaired/restored by DepEd and other Agencies like the Department of Public Works and Highways (DPWH), the National Housing Authority (NHA) and others.

III. DEFINITION OF TERMS

- a. **Asset Registry** – Detailed List of Assets
- b. **Books of Accounts** – Records of Financial Transactions
- c. **Certificate of Completion (COC)** – issued by the Agency to the Contractor stating that he has successfully completed the scope of works contracted to him and complied with all the documentary requirements required by the Agency
- d. **Journal Entry Voucher (JEV)** – Records of Financial Activity

- e. **Property Card** - Detailed information on the Ownership of an Asset/Property
- f. **Property Transfer Report (PTR)** – Report used whenever there is a Transfer of Property from one (1) Accountable Officer to Another, or from one (1) Agency to Another Agency
- g. **Report on Physical Count of Property, Plant and Equipment (RPCPPE)** – used to report the physical count of Property, Plant and Equipment by type such as land, land improvements, infrastructure, building and other structures, machinery and equipment, transportation equipment, furniture, fixtures, and books etc.

IV. POLICY STATEMENT

This policy provides guidance to offices concerned for the purpose of transparent, efficient, and standard procedures of recording and booking-up of newly constructed, repaired, and restored school buildings of DepEd.

As a general policy, all assets acquired by the Department must be recorded in the books of accounts maintained by the Accounting Division and in the Asset Registry of the Asset Management Division (AMD), Administrative Service of the Central Office, and the equivalent offices in RO, SDO and Schools.

With this policy, the responsible offices will see to it that all procedures and processes will be followed/implemented to avoid future AOM and Audit Findings.

V. PROCEDURES

- a. School building procured/constructed/repaired/restored using the funds of the DepEd shall be recorded in the books of account and asset registry of the Department.
- b. The documents required for recording purposes are as follows:
 - 1. Copy of the perfected Contract
 - 2. Certificate of 100% Completion
 - 3. Certificate of Final Acceptance
 - 4. Property Transfer Report (PTR)
 - 5. Journal Entry Voucher (JEV)
- c. The roles and responsibilities of the following offices shall be observed:
 - 1. Central/Regional Office procured, constructed, repaired and/or restored school buildings
 - 1.1 Education Facilities Division (EFD)/Education Support Services Division (ESSD)
 - i. Provide a certified copy of the contract, Certificate of Completion (CoC) and Certificate of Final Acceptance

to the Asset Management Division/Asset Management Section upon acceptance of the infrastructure projects.

1.2 Asset Management Division/Asset Management Section

- i. Record the accepted School Buildings in the Property Card.
- ii. Prepare and issue the Property Transfer Report (PTR) of the school building to be transferred to concerned SDO or to the school with fiscal autonomy.
- iii. Retrieve the signed copy of the PTR from the SDO or school with fiscal autonomy and drop the subject school building in the property card.
- iv. Provide copy of the signed PTR to the Accounting Division/Accounting Unit.
- v. Reconcile with the Accounting Division/Accounting Unit on the transferred properties every 30th of June and 31st of December of each year.

1.3 Accounting Division/Accounting Section

- i. Record the accepted School Building in the Property Ledger Card.
- ii. Upon receipt of the PTR from the Asset Management Division/Asset Management Section, prepare the Journal Entry Voucher (JEV) for the concerned SDO or school with Books of Account.
- iii. Issue the JEV together with the PTR to the concerned SDO or school with Books of Account.
- iv. Reconcile with the Asset Management Division/Asset Management Section on the transferred properties every 30th of June and 31st of December of each year.

1.4 Supply and Property Unit or School with Fiscal Autonomy

- i. Sign and return the issued PTR to the Asset Management Division/Asset Management Section.
- ii. Record the school building in the Property Card.
- iii. Update inventory of Asset Registry of the Division/School.
- iv. Reconcile with the Accounting Section on the transferred properties every 30th of June and 31st of December of each year.

1.5 Accounting Section or School with Fiscal Autonomy

- i. Record the Journal Entry Voucher (JEV) issued by the Accounting Division/Accounting Section in the Books of Account of the Division/School.
- ii. Reconcile with the Supply and Property Unit on the transferred properties every 30th of June and 31st of December of each year.

2. Schools Division Office procured, constructed, repaired and/or restored school buildings

2.1 School Governance and Operations Division (SGOD)

- i. Provide a certified copy of the contract, Certificate of Completion (CoC) and Certificate of Final Acceptance to the Supply and Property Unit acceptance of the infrastructure projects.

2.2 Supply and Property Unit

- i. Record the accepted School Buildings in the Property Card.
- ii. In case school building will be transferred to a school with fiscal autonomy:
 - Prepare the issue a PTR of the school building to be transferred to the school with fiscal autonomy.
 - Retrieve the signed copy of the PTR from the school with fiscal autonomy and drop the subject school building in the property card.
 - Provide copy of the signed PTR to the Accounting Section.
- iii. Reconcile with the Accounting Section on the transferred properties every 30th of June and 31st of December of each year.

2.3 Accounting Section

- i. Record the accepted School Building in the Property Card.
- ii. Upon receipt of the PTR from the Supply and Property Unit, prepare a JEV for the concerned School with Books of Account.
- iii. Issue the JEV together with the PTR to the concerned School with Books of Account and drop the school building in the account of the Division.
- iv. Reconcile with the Supply and Property Unit on the transferred properties every 30th of June and 31st of December of each year.

2.4 Property and Supply Unit or School with Fiscal Autonomy

- i. Sign and return the issued PTR to the Asset Management Division/Asset Management Section.
- ii. Record the school building in the Property Card.
- iii. Update inventory of Asset Registry of the Division/School.
- iv. Reconcile with the Accounting Unit on the transferred properties every 30th of June and 31st of December of each year.

2.5 Accounting Unit or School with Fiscal Autonomy

- i. Record the JEV issued by the Accounting Division/Accounting Unit in the Books of Account of the Division /School.
- ii. Reconcile with the Property and Supply Unit on the transferred properties every 30th of June and 31st of December of each year.

3. DPWH Implemented School Building

Pursuant to the Memorandum of Agreement between the DepEd and DPWH on the Construction of School Building under the Basic Educational Facilities Fund, all DepEd completed school buildings must be properly booked as Assets and the recording of completed school buildings constructed by DPWH shall be as follows:

3.1 Upon acceptance of the completed school building, the DPWH-District Engineering Office (DEO) shall forward the following documents to the DepEd SDO for recording/booking purposes:

- i. Copy of the Certificate of Final Acceptance (COA) signed by the DPWH District Engineer and concurred by the Schools Division Superintendent;
- ii. Copy of the Certificate of 100% Completion;
- iii. Property Transfer Report (PTR) signed by the DPWH-DEO Supply Officer;
- iv. Journal Entry Voucher (JEV) prepared by the DPWH-DEO Accounting Office; and
- v. Summary of School Buildings transferred by DPWH to DepEd.

3.2 The DepEd SDO shall receive the above documents and observe the following procedures to properly book the completed school building:

- i. Supply and Property Section
 - Check the completeness of the documents forwarded by DPWH.
 - Supply Officer shall sign in the receiving portion of the Property Transfer Report.
 - Record the completed school building in the Property Card and in the Inventory Report of the school.
 - Forward the signed PTR and other documents to the Accounting Unit
- ii. Accounting Unit
 - Record in the Book of Accounts of DepEd the completed school building upon receipt of the signed PTR and JEV.

- Prepare a Journal Entry Voucher for the transferred school building as a basis of the DPWH for dropping in Books of Account.
- Return to the DPWH the signed PTR and the JEV prepared by DepEd.

VI. MONITORING AND EVALUATION

Regular monitoring and evaluation of the process shall be undertaken by the Asset Management Division (AMD) to identify possible areas of improvement and to ensure the compliance of the Asset Management Section in the ROs and the Property and Supply Unit in the SDOs to this DepEd Order.

VII. REFERENCES

The following are referenced in this Order:

Government Accounting Manual

DepEd Order No. 104, s. 2011 (*Guidelines on the Proper Recording and Booking-Up of School Building*)

DepEd Order No. 1. s. 2010 (*Amendment to DepEd Order No. 28 s. 2008 – Guidelines on the Coordination and Monitoring for DPWH – Constructed School Buildings*)

Memorandum of Agreement between DepEd and DPWH on the Construction of School Building

VIII. EFFECTIVITY/TRANSITORY PROVISION

This Order shall take effect immediately upon its issuance. These guidelines supplement, amend or repeal such DepEd issuances.

This shall be registered with the Office of the National Administrative Register (ONAR) at the University of the Philippines (UP) Law Center, UP Diliman, Quezon City.