



REPUBLIKA NG PILIPINAS  
 REPUBLIC OF THE PHILIPPINES  
**KAGAWARAN NG EDUKASYON**  
**DEPARTMENT OF EDUCATION**  
 DepED Complex, Meralco Ave., Pasig City



**Tanggapan ng Pangalawang Kalihim**  
*Office of the Undersecretary*  
 Legislative Affairs, External Partnerships  
 and Project Management Service

**EXTERNAL PARTNERSHIPS SERVICE**  
 Direct Line: (+632) 638-8637  
 Telefax: (+632) 638-8639  
 Email Address: externalpartnerships@deped.gov.ph

RECORDS DIVISION  
**RELEASED**  
 14391  
 By: [Signature] Date: 20 JUN 2019

**MEMORANDUM**  
 OU-LAPP No. 421, s. 2019

**TO :** ALL REGIONAL DIRECTORS  
 ALL SCHOOLS DIVISION SUPERINTENDENTS  
 ALL PUBLIC SCHOOL HEADS  
 ALL OTHERS CONCERNED

DEPARTMENT OF EDUCATION  
 REGIONAL OFFICE No. 1  
 RAJAHMUNDRANG CITY

JUL 08 2019

RECEIVED BY: [Signature]

**FROM :** **TONISITO M.C. UMALI, Esq.**  
 Undersecretary  
 Legislative Affairs, External Partnerships and  
 Project Management Service

**SUBJECT :** **REMINDER ON THE VALUATION OF DONATIONS  
 AND PROPER RECORDING OF DONATED PROPERTY,  
 PLANT AND EQUIPMENT FROM PRIVATE PARTNERS**

**DATE :** June 11, 2019

1. The Department of Education (DepEd) through the External Partnerships Service (EPS) would like to remind all offices concerned receiving donations from private partners, through the regional offices, division offices and schools, the following applicable rules on the valuation of contributions or donations of private partners to DepEd and the proper recording of the donated items categorized as Property, Plant and Equipment:
  - 1.1 Item VII of the enclosure to DepEd Order No. 24, s. 2016 entitled *Guidelines on Accepting Donations and on Processing Applications for the Availment of Tax Incentives by Private Donor-Partners Supporting the K to 12 Program* (Annex 1), provides the Valuation of Assistance/Contribution or Donation and the formula of computation for the value to be reflected in the Deed of Donation and in the records of donated goods and services.
  - 1.2 DepEd Order No. 82, s. 2011 entitled *Guidelines on the Proper Recording of all Donated Properties* (Annex 2) specifies the requirements for booking up the donations made to DepEd.

The document required to support the recording in the book of accounts is as follows:

DEPED RO V  
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DEPARTMENT OF EDUCATION  
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- 1.2.1 Inventory Custodian Slip (ICS) (Annex 3) for donated properties with value below P15,000.00
  - 1.2.2 Property Acknowledgment Receipt (PAR) (Annex 4) for donated properties above P15,000.00
2. All aforementioned offices concerned are likewise expected to comply with all other laws, accounting rules, regulations, and issuances, such as but not limited to the "DepEd's Handbook on Property and Supply Management (2013 Edition)," that may contain other applicable provisions on the acceptance of donations from public and private partners and its proper recording, as assets of the concerned donee DepEd office.
3. You are likewise reminded that all donated properties generated for Brigada Eskwela and under the Adopt-a-School Program shall be recorded in compliance with aforementioned DOs and rules.

For information and compliance.

Thank you very much.

Encls: A/s

Cc: Annalyn Sevilla  
*Undersecretary, Finance Service*

Atty. Josephine Maribojoc  
*Assistant Secretary*  
*OIC-Office of the Undersecretary for Legal Affairs*

Ramón Fiel Abcede  
*Director IV*  
*OIC-Office of the Assistant Secretary for Finance Service*



July 9, 2019

**Memorandum to: Schools Division Superintendents**

For information and proper guidance.

Thank you.

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GILBERT A. SADSAD  
*Regional Director*

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July 16, 2019

**MEMORANDUM TO:**

Assistant Schools Division Superintendent  
Chief Education Supervisors  
Division Legal Officer  
Division Supply Officer  
Public Schools District Supervisors  
District/ School Property Custodians  
Division Partnership Focal Person  
School Partnership Focal Persons  
Public Elementary and Secondary School Heads/ TICs  
District & School Adopt-a-School Program/ Brigada Eskwela Coordinators

For information, guidance and compliance.

  
LOIDA M. NIDEA, Ed. D., CESO V  
Schools Division Superintendent