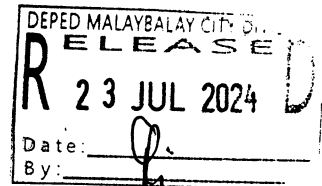




Republic of the Philippines
Department of Education
REGION X- NORTHERN MINDANAO
DIVISION OF MALAYBALAY CITY



DIVISION MEMORANDUM

No. 314 s. 2024

**TO : Assistant Schools Division Superintendent
Public Schools District Supervisors
School Heads
Administrative Officers
All others concerned**

**FROM : CHERRY MAE L. LIMBACO – REYES
Schools Division Superintendent**

**SUBJECT : OBSERVANCE TO THE AUDIT RECOMMENDATIONS
OF THE COMMISSION ON AUDIT**

DATE : July 23, 2024

In compliance with COAAOM No 2024-6 (2023), School Property Custodians are directed to ensure that properties that are directly delivered to schools will be immediately communicated and a copy of supporting documents be submitted to the Division Supply Officer so that records are kept accurate, complete and up-to-date.

Immediately issue Property Acknowledgement Receipt (PAR) of Inventory Custodian Slip (ICS) for Property, Plant, and Equipment (PPEs) and Semi Expendable Inventories that were not yet supported with PAR/ICS to establish accountabilities and update the same every three years.

School Heads are directed to ensure that adequate measures are practiced by the Property Custodians in order to safeguard the PPEs of the School.

For strict compliance.

