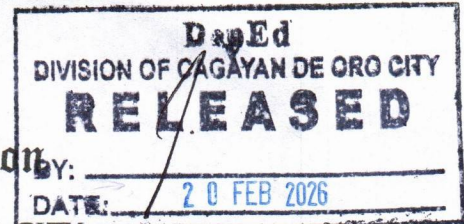




Republic of the Philippines
Department of Education

REGION X
DIVISION OF CAGAYAN DE ORO CITY



Office of the Schools Division Superintendent

20 February 2026

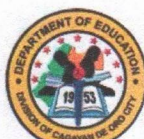
DIVISION MEMORANDUM

No. 195 s.2026

REITERATION OF THE COA CIRCULAR NO. 2020-006 DATED JANUARY 31, 2020 AND THE GOVERNMENT ACCOUNTING MANUAL (GAM) FOR NGAs

TO: Public Schools Division Supervisors
Property and Supply Unit
All Public Elementary and Secondary School Heads
Administrative Officer II/ School Property Custodians
All Others Concerned
This Division

1. Pursuant to COA Circular No. 2020-006 dated January 31, 2020 and Section 11, Chapter 8, Volume I of the Government Accounting Manual (GAM) for NGAs, all concerned personnel are hereby directed to strictly adopt and implement the provisions of the said issuances.
2. As per COA observation, the proper issuance of Inventory Custodian Slips (ICS) and Property Tags/Stickers during the physical count of Property, Plant, and Equipment (PPE) were not complied.
3. All School Heads and Administrative Officer II/ School Property Custodians are instructed to:
 - a. Review the contents of COA Circular No. 2020-006 and Section 11, Chapter 8, Volume I of the GAM for NGAs.
 - b. Integrate the provisions of these issuances into existing financial and administrative processes.
 - c. Undertake a complete physical count of all PPE under their custody, whether acquired through purchase, donation, or delivery from the DepEd Central, Regional and Division Office.
 - d. Ensure that all PPE items are properly tagged with property stickers and accurately recorded in the ICS.
 - e. School Property Custodian is required to file ICS separately on a monthly basis to ensure accountability and proper documentation of government properties.



Address: Fr. William F. Masterson Ave., Upper Balulang, Cagayan de Oro City
Telephone: (088) 855-0044, (088) 855-0047, (088) 328-2142
Email Address: cagayandeoro.city@deped.gov.ph
Website: <https://depedcdo.net/>

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4. In adherence to the Equal Opportunity Policy (EOP), inclusive and fair treatment shall be accorded to all personnel regardless of age, gender, sexual orientation, disability, religion, or ethnicity.
5. Immediate dissemination and strict compliance with this Memorandum are hereby directed.

ROY ANGELO E. GAZO
Schools Division Superintendent

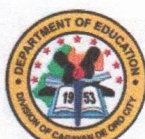
Encl.: As Indicated

Reference: None

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

INVENTORY CUSTODIAN SLIPS
PROCEDURES
PROPERTIES

IAGJR / DM – Reiteration of COA Circular No. 2020-006 dated January 31, 2020 and the Government Accounting Manual (GAM) for NGAs/February 20, 2026



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