



Republic of the Philippines  
**Department of Education**  
REGION X

**SCHOOLS DIVISION OF MISAMIS ORIENTAL**

Office of the Schools Division  
Superintendent

05 JANUARY 2023

**DIVISION MEMORANDUM**  
No. 024 , s. 2023

**GUIDELINES ON THE CONDUCT OF YEAR-END INVENTORY TAKING AT  
SCHOOL LEVEL, SUBMISSION OF INVENTORY REPORTS AND  
INVENTORY UPDATES ON PRIOR YEARS INVENTORY FINDINGS**

To: PUBLIC SCHOOLS DISTRICT SUPERVISORS  
ELEMENTARY & SECONDARY SCHOOL HEADS  
ADMINISTRATIVE OFFICERS II  
DISTRICT AND SCHOOL PROPERTY CUSTODIANS  
SCHOOL INVENTORY COMMITTEES  
ALL OTHERS CONCERNED  
This Division

1. Section 2 of Presidential Decree No. 1445 states 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 of ensuring efficiency, economy and effectiveness in the operations of government. The responsibility to take care that such policy is faithfully adhered to rests directly with the chief or head of the government agency concerned."* Accordingly, this Office adhere to the declared policy of the state through the practice of inventory taking and the submission of inventory reports dutifully to the Commission on Audit.
2. The conduct of inventory taking is an indispensable procedure for checking the integrity of property custodianship. Hence, this Office announces the conduct of physical inventory taking by the respective **School Inventory Committee**. The Committee shall strictly observe the School Inventory Plan and shall act conscientiously the task to come up with dependable inventory balances that are verifiable as to existence, condition, and accountability. It shall be performed within **January 9 to 17, 2023**.
3. Public Schools District Supervisors are requested to monitor the conduct of inventory taking at school level through the District Property Custodians. Outputs of the activity are Report of Physical Count of Property, Plant and Equipment (**RPCPPE**), Report of Physical Count of Semi-Expendable Property (**RPCSP**), and Report of Physical Count of Inventories (**RPCI**) as applicable. The said reports shall be prepared in 4 copies (COA, Accounting Supply & School) and shall be submitted on or before **January 25, 2023**.





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4. On Prior Years Inventory Findings, an Inventory Updates through retrieval and settlement of property obligations must be addressed by the following non-compliant and semi-compliant schools:

**Non-Compliant**

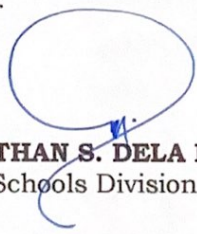
Talaba ES	Medina NCHS – JHS	Medina NCHS - SHS
Libertad NHS – JHS	Libertad NHS – SHS	Bangonbangon ES
Kalawitan ES	Luna IS	Lugait SHS
Taytayan ES	Opol NSTS	CP Garcia ES
Damayohan NHS	Initao Central School	Binubongan ES
Kaulayanan ES	Sumalag ES	

**Semi-Compliant**

Sta. Ana NHS – JHS	Sugbongcogon NHS	Casinglot ES
Baliwagan NHS – JHS	Tagoloan NHS – JHS	Talacogon IS
Sta. Cruz ES, Tagoloan	Patag ES, Manticao	Luz Banzon IS
Bobontugan NHS	Pahindong ES	Biga ES
San Isidro NHS	MOGCHS	Salay NHS
Mohon ES	Tagoloan CS	Aluna ES
Initao NCHS – SHS	Initao NCHS – JHS	Igpit ES

In case you have already retrieved and/or pay obligations, you may send your proof of retrieval and proof of payment to [misor.supply@deped.gov.ph](mailto:misor.supply@deped.gov.ph)

5. For guidance and strict compliance.

  
**JONATHAN S. DELA PEÑA, PhD, CESO V**  
Schools Division Superintendent

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