



Republic of the Philippines
Department of Education
REGION X

SCHOOLS DIVISION OF MISAMIS ORIENTAL

Office of the Schools Division
Superintendent

03 JANUARY 2024

DIVISION MEMORANDUM

No. **7**, s. 2024

**GUIDELINES ON THE CONDUCT OF 2023 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 - CUSTODIAN
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 adheres 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 on the task to come up with dependable inventory balances that are verifiable as to existence, condition, and accountability. It shall be performed between **January 4 to 17, 2024**.
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 22, 2024**.



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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
Kalawitan ES	Opol NSTS	Luna IS
CP Garcia ES	Sumalag ES	

Semi-Compliant

Sugbongcogon NHS	Casinglot ES	Talacogon IS
Sta.Cruz ES, Tagoloan	Luz Banzon IS	Biga ES
San Isidro NHS	Salay NHS	Lugait SHS
Tagoloan CS	Aluna ES	
Initao NCHS – SHS	Initao NCHS – JHS	Libertad NHS – SHS

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

5. For guidance and strict compliance.


EDILBERTO L. OPLENARIA, EdD, CESO V
Schools Division Superintendent

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