



Republic of the Philippines
Department of Education
REGION X

SCHOOLS DIVISION OF MISAMIS ORIENTAL

Office of the Schools Division
Superintendent

10 JANUARY 2022

DIVISION MEMORANDUM


No. *035*, s. 2022

**GUIDELINES ON THE CONDUCT OF YEAR-END INVENTORY TAKING
AND INVENTORY UPDATES ON PRIOR YEARS INVENTORY FINDINGS**

To: DIVISION INVENTORY COMMITTEE
PUBLIC SCHOOLS DISTRICT SUPERVISORS
ELEMENTARY & SECONDARY SCHOOL HEADS
ADMINISTRATIVE OFFICERS II
DISTRICT AND SCHOOL PROPERTY CUSTODIANS
SCHOOL INVENTORY COMMITTEES
DIVISION OFFICE PERSONNEL
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 and virtual inventory taking. It shall be conducted by the Division Inventory Committee named in the Division Memorandum 318 s. 2021. The Committee shall strictly observe the Approved Physical/Virtual Inventory Plan CY 2021. **At School Level, it is expected that the School Inventory Committee shall also perform the year-end inventory taking and update the inventory report as necessary.**
3. Public Schools District Supervisors are requested to nominate **one school per district** through the District Property Custodian to be the representative school of the Virtual Inventory Taking to be conducted by the Division Inventory Committee with the following schedules stated below:

CA


 Republic of the Philippines
Department of Education
 REGION X

SCHOOLS DIVISION OF MISAMIS ORIENTAL

Date	Assigned Committee	Area
January 18-19, 2022	Virtual Team A	Villanueva to Magsaysay Districts
January 20-21, 2022	Virtual Team B	Tagoloan to Lugait District
January 24, 2022	Physical Team A	MOGCHS
January 25, 2022	Physical Team B	Division Office

All Virtual Links shall be created by the Division Inventory Committee Secretariat and shall be disseminated and posted on the Supply and Property social media platforms and/or electronic mail invitation.

Physical Conduct of Inventory shall observe the COVID 19 Health and Safety Protocols.

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
Gaston ES	Initao NCHS – SHS	Initao NCHS – JHS
Libertad NHS – JHS	Libertad NHS – SHS	Bangonbangon ES
Kalawitan ES	Hinaplanan ES	Tagoloan SHS
Luna IS	Lugait SHS	VN. Chavez MCS
Biga ES	Taytayan ES	Opol NSTS
CP Garcia ES	Damayohan NHS	Sugbongcogon NHS
Sta. Ines SHS	Initao Central School	Binubongan ES
Igpit ES	Quezon IS, Balingasag	Silad ES
Kaulayanan ES	Sumalag ES	

Semi-Compliant

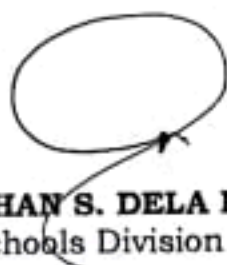

Cabacungan ES	Sta. Ana SHS	Sta. Ana NHS - JHS
Calatcat ES	Alubijid NCHS – JHS	Casinglot ES
Kabulawan ES	Baliwagan NHS – JHS	Tagoloan NHS – JHS
Laguindingan NHS	Talacogon IS	Sta.Cruz ES, Tagoloan
Kibungsod NHS – JHS	Kibungsod NHS – SHS	Patag ES, Manticao
Luz Banzon IS	Bobontugan NHS	Pahindong ES
Jasaan SHS	Danao NHS-JHS	Danao SHS
San Isidro NHS	MONHS	MOGCHS
Salay NHS	Patrocinio ES	Mohon ES
Tagoloan CS	Aluna 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

Republic of the Philippines
Department of Education
REGION X

SCHOOLS DIVISION OF MISAMIS ORIENTAL

5. Section 5.3 of COA Circular 2020-006 states that *"The members of the Inventory Committee shall be temporarily relieved of their regular duties to devote their full time in the conduct of the physical inventory taking until the is completed."* Moreover, the said Committee shall religiously observe the approved Physical/Inventory Inventory Plan (PIP).
6. The entire inventory taking shall be witnessed by the Commission on Audit (COA) Auditor or his/her authorize representative in line with the enclosed specific schedules and the virtual links.
7. For guidance and strict compliance.


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

/egpc