



Department of Education
Region X
DIVISION OF MISAMIS ORIENTAL
Cagayan de Oro City



December 23, 2013

DIVISION MEMORANDUM
No. **182**, s. 2013

To:

District Supervisors
District In-Charge
Secondary and Elementary School Principals/Heads
Designated District and School Property Custodians
All other concerned officials

**GUIDELINES IN THE CONDUCT OF PHYSICAL COUNT OF SCHOOL PROPERTIES AND
THE ACCOMPLISHMENT OF THE CORRESPONDING REPORT OF INVENTORY AS OF
END OF DECEMBER 31, 2013**

In compliance with the mandate in the provisions of the Government Accounting and Auditing Rules and Regulations that all government officials who are accountable to government properties shall conduct physical count of government properties under his/her accountability at least once in a calendar year e.g. every end of calendar year which is December 31, hereunder are the procedure or guidelines to strictly be followed in the conduct of physical count of school properties and the submission of its corresponding reports (Inventory of Property Plant and Equipment – PPE and Report on the Physical Count of Inventory – RPCI) as of December 31, 2013:

1. School heads together with their designated Property Custodian shall conduct physical count of properties in their respective school, verify the availability of documents such as Certificate of Title, Tax Declaration or any proof of ownership for the land, Certificate of Acceptance or any documents for the building and copy of Acknowledgement Receipt for the equipment then accomplish the following reports to be submitted to the District Office during the first week of January 2014:
 - 1.1 Report on the Physical Inventory for Property, Plant and Equipment (RPPE) (sample form attached). This shall contain the school properties categorized based on the Chart of Accounts per Manual on the New Government Accounting System (NGAS):
 - a. Land (indicate the Tax Declaration or Title Number)
 - b. Land Improvement (in there is any)
 - c. School Buildings (please specify properly whether used as classroom, HE, Multi-purpose, or etc., the cost of the building, and the date of acquisition) Note: Repair and Rehabilitation of the school building shall be an additional cost of the

- d. Other structures (like covered court, stage, guard house, and etc.)
- e. Industrial Machineries
- f. Other Machineries
- g. Firefighting Equipment Accessories (like Fire Extinguishers, etc)
- h. Technical and Scientific Equipment (like Microscopes, etc.)
- i. IT Equipment and Software (like computers whether desk-top or laptop, digital printer, digital duplicator, LCD Projector, and etc.)
- j. Telephone, Cable, TV and Radio Equipment
- k. Motor Vehicles
- l. Office Equipment (like typewriters, refrigerator, air conditioner, television, and other equipment used in the office.)
- m. Other Equipment (items that do not belong to the above categories)
- n. Furniture and Fixtures (excluding Armchairs, monobloc chairs, teacher's table and chair and desks which are already considered as Inventories per COA Circular No. 2005-002 dated April 14, 2005)
- o. Books (all library books and other reference materials such encyclopedias, dictionaries, and others but not textbooks and other instructional materials)
- p. Other Property, Plant and Equipment

1.2 Report on the Physical Count of Inventory (RPCI) (sample form attached) which shall contain and categorized as follows:

- a. Office Supplies Inventory (This includes items that are in the list of properties attached to COA Circular No. 2005-002 dated April 14, 2005)
- b. Classroom Desk, Armchairs, Tables and Chairs and Teacher's Table and Chair
- c. Textbooks and Teacher's Manuals
- d. Supplementary Instructional Materials
- e. Other Instructional Materials
- f. Teaching Aids and Devices
- g. Laboratory Supplies and Apparatus (small tangible items per COA Cir. No. 2005-002)
- h. Home Economics Utensils (small tangible items per COA Cir. No. 2005-002)
- i. Industrial and Agricultural Tools (small tangible items per COA Cir. No. 2005-002)
- j. Other inventory items

1. Upon receipt of the inventory from the schools, the District Supervisor shall create a District Inventory Committee composed of three (3) District Officials wherein District Property Custodian shall be one of the members who shall conduct physical count of all properties and verify its correctness at the schools. This activity shall be done during the second up to third week of January 2014.
2. District Consolidated Inventory using the same forms per paragraph 1.1 and 1.2 above shall then be accomplished by the District Property Custodian which shall be submitted to the Division Office on or before January 31, 2014 in Hard and Soft Copies. Each page of all the

reports of inventory shall bear the signatures of the Inventory Committee and duly verified correct by the District Supervisor.

3. For secondary schools, the school's designated Property Custodian shall submit the inventory reports to the principal or the school head using the same format enumerated in paragraph 1.1 and 1.2.
 1. A School Inventory Committee created by the secondary school head shall conduct a physical count of these properties in the school, then sign the corresponding inventory reports (use same form per paragraph 1.1 and 1.2 above) then verified correct by the principal on each page of the inventory reports. Henceforth, it shall be submitted to the Division Office on or before January 31, 2014 in Hard copy (3 copies) and Soft copy, its either in Compact Disk (CD) or USB.
 2. The Division Supply Office shall consolidate all these reports to come up a Division Report of Inventory for submission to the Commission on Audit and to the Accounting Unit for reconciliation purposes on or before second week of February, 2014.
4. The following data are mandatory to be indicated in the report of inventory (PPE and RPCI):
 1. Correct specifications of properties, as follows:
 - a. For land – indicate whether titled in the name of the Department of Education then indicate the number of the Certificate of Title, in not, indicate the Declaration Number.
 - b. For equipment – indicate the Serial Number, Model, Brand, and other specifications as indicated in the Acknowledgement Receipt of Equipment (ARE)
 2. All properties shall indicate the date acquired, its unit cost and the total cost for every account or group of properties. So before grand the total amount, there should be sub-total for every group or category of the properties.
 3. Indicate the source of funds whether it was procured from capital outlay, Maintenance and other Operating Expenses (MOOE) from the school or from the Division Office, local government unit (LGU), local municipal/provincial school board, PTA donation, etc. This data could be obtained from the Acknowledgement Receipt of Equipment (ARE), Purchase Order, and other documents in the school.
 4. Status of the properties whether serviceable or not shall be indicated in the Remark column of the inventory.
 5. Whereabouts of the properties (what school and who is accountable) shall be indicated in the column for Accountable Office and Accountable Officer)
5. Please be guided accordingly.
6. Wide dissemination of this memorandum is requested.

CHERRY MAE L. LIMBACO, Ph.D. CESO V
Schools Division Superintendent

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To be indicated in the perpetual index
Of the following:

Reports	Guidelines
Inventory	Properties

(Inclosure No. 1 to DepEd Order No. 26, s. 2007)

**PHYSICAL INVENTORY FOR PROPERTY, PLANT AND EQUIPMENT
AS OF _____**

NAME OF SCHOOL/DISTRICT _____

(1st Sub-Account) Required		(2nd Sub-Account) Required		(3rd Sub-Account) Required		SL (Lowest Level) - PPE Items (All Columns are Required)							Whereabouts (Name of Accountable Official)			
Code	Description	Code	Description	Code	Description	Property#	Description - (Include Serial No. if any)	State whether Titled or Not	Date Acquired	Accountable Office (Name of School)	Depreciable (Y/N)	Quantity		Unit of Measurement	Unit Cost	Cost
	LAND															
	LAND IMPROVEMENT: (If there is any)															
	TOTAL															
	BUILDING															
	OTHER STRUCTURES															
	TOTAL															
	EQUIPMENT															
	Industrial Equipment															
	Fire Fighting and Accessories															
	Technical and Scientific Equipment															
	Information Technology Equipment and Software															
	Telephone, TV and Radio Equipment															
	Motor Vehicles															
	Other Equipment															
	Furniture and Fixtures															
	Books															
	TOTAL															
	Other Property, Plant and Equipment															
	TOTAL															
	GRAND TOTAL															

VERIFIED CORRECT:

CERTIFIED CORRECT: DISTRICT/SCHOOL INVENTORY COMMITTEE

District Supervisor/Sec. Sch. Prin.

(Member)

District/School Property Custodian
(Member)

(Chairman)

