



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



January 7, 2015

DIVISION MEMORANDUM

No. 11 s. 2015

To: PUBLIC SCHOOLS DISTRICT SUPERVISORS  
SECONDARY SCHOOL HEADS/ SCHOOL IN-CHARGE  
ELEMENTARY SCHOOL HEADS/ SCHOOL IN-CHARGE  
DESIGNATED DISTRICT AND SCHOOL PROPERTY CUSTODIANS

**GUIDELINES IN THE CONDUCT OF PHYSICAL INVENTORY  
TAKING AND REPORTING AS OF DECEMBER 31, 2014**

I. For Elementary Schools:

- A. School Heads together with their designated property custodians shall conduct physical count of properties in their respective school. School Heads shall submit to their respective District Supervisor through the District Property Custodian the list of all properties, equipments and inventories including that items procured from MOOE Cash Advance, acquisition through donation and other properties which may become the properties of the school.
- B. The District Supervisor shall create a District Inventory Committee composed of three members wherein District Property Custodian shall be one of the members who shall conduct ocular inspection of all properties and verify correctness of the RPCI and RPCPPE submitted. The committee then shall determine the shortage/excess, if any.
- C. District Property Custodians shall accomplish the **Consolidated Report of RPCI and RPCPPE** submitted from the respective schools. Every page of these reports shall be signed by the District Inventory Committee to certify the correctness of the report duly concurred by the Public School District Supervisor.

## II. For Secondary Schools

- A. School Heads shall require all teachers to submit list of properties in their respective rooms including that items procured from MOOE Cash Advance, acquisition through donation and other properties which may become the properties of the school to the designated School Property Custodian.
- B. There will be a creation of School Inventory Committee by the School Head who shall conduct an ocular inspection of listed properties and henceforth may determine overage/s or shortage/s.
- C. The School Property Custodian shall accomplish the RPCI and RPCPPE. Every page of these reports shall be duly signed by the Inventory Committee and concurred by the School Head.

## III. The following reports as of December 31, 2014 shall be submitted on or before **January 31, 2015.**

### **A. Report on the Physical Count of Property, Plant and Equipment (RPCPPE)**

- a. Property Plant includes
  - 1 Land (indicate whether titled in the name of Department of Education and the Certificate of Title, if not, indicate Tax Declaration Number, Acquisition Dates, Unit Cost and Total Cost.
  - 2 Land Improvements
  - 3 School Buildings and Other structure of the school (like handwashing facilities) (indicate type of building or structure and its number, acquisition date, unit cost, total cost, fund source and condition of the building)
- b. Equipment includes Office Equipment, Information and Communication Technology Equipment, Communication Equipment, Technical and Scientific Equipment, Other Machinery and Equipment (Indicate the Serial Number, Model, Brand, Acquisition Date and Cost, Fund Source)

### **B. Report on the Physical Count of Inventories**

- a. Textbooks and Teachers' Manual
- b. Library Books
- c. Supplementary Instructional Materials

- d. Teaching Aids and Devices
- e. Laboratory Supplies and Apparatus
- f. Office Supplies and Materials
- g. Home Economic Utensils
- h. Industrial and Agricultural Tools
- i. Desks and Armchairs
- j. Teacher's Table and Chairs
- k. Other Inventory Items included in the list of properties per COA Circular No. 2005-002 dated April 14, 2005

**C. Copy of District Inventory Committee and School Inventory Committee with Signatures**

**D. Summary of the Total Amount for Each Account/Category in the RPCI and RPCPPE.**

For guidance in preparation for grouping or sub-grouping of items of these reports, it is recommended to visit DepEd Order No. 26 s. 2007 ([http://www.deped.gov.ph/sites/default/files/order/2007/DO\\_s2007\\_026.pdf](http://www.deped.gov.ph/sites/default/files/order/2007/DO_s2007_026.pdf)) and **downloadable forms of RPCI and RPCPPE** in our division website ([www.depedmisor.net](http://www.depedmisor.net)). Hard Copy shall be submitted in 3 copies at the Division Office Receiving Section and Soft Copy shall be emailed to [depedmisor\\_supply@yahoo.com.ph](mailto:depedmisor_supply@yahoo.com.ph)

Wide dissemination of this memorandum is requested.

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

/egpc