



Republic of the Philippines  
**Department of Education**  
REGION X – NORTHERN MINDANAO  
**SCHOOLS DIVISION OF OZAMIZ CITY**

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April 14, 2023

**DIVISION MEMORANDUM**

No. 116 , s. **2023**

**INVENTORY SCHEDULE AND GUIDELINES**

TO : Assistant Schools Division Superintendent  
Chief Education Supervisors (CID and SGOD)  
Public Elementary and Secondary School Heads (Non-IUS)  
School Property Custodians  
Concerned Personnel  
This Division

1. Inventory taking is an indispensable procedure for checking the integrity of property custodianship. Hence this office announces the conduct of physical inventory to be conducted by the Division Inventory Committee as scheduled below.

2. This Inventory taking prescribes the guidelines and procedures on recognition of those found at station and disposition for non-existing/missing PPE items for the one-time cleansing of PPE accounts of government agencies to establish PPE balances that are verifiable as to existence, condition and accountability in compliance to COA Circular 2020-006.

3. School Property Custodian shall conduct physical count, with the supervision of the School Head, of all school properties acquired through purchase or donation, including those constructed by administration and found at station, including ICT and Office Equipment given by Local School Board/LGU, then ACCOMPLISH the following forms (sample forms attached) to be submitted to the Supply Officer:

3.1 Inventory Count Form (ICF) - use for property and equipment with unit cost of Php 50,000.00 and above i.e School Building, Land, DCP Package (DCP must be take up as PPE because it issued as one package)

3.2 Report of the Physical Count Inventories (RPCI) - use for semi-expendable properties with unit cost **less than Php 50,000.00** i.e. LMs/Textbooks; LSB Science Equipment; Science NSTIC; Semi-Expendable Furniture and Fixtures; Semi-Expendable ICT Equipment



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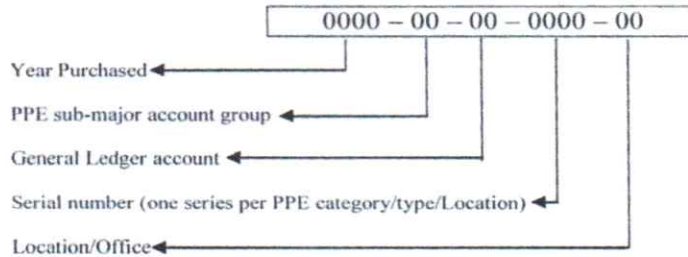
4. The following data are **mandatory** to be indicated in the inventory report:
  - 4.1 Category** – identified as to capital outlay categories or Semi-Expendable and its type, example, Semi-Expendable ICT Equipment
  - 4.2 Article and Description** - Common name, Brand, Model, Serial Number and other Specification of the equipment (indicated in PAR, ICS, DR, PTR, or as actually seen) ex. Netbook Printer Epson 3-in -one L320.
  - 4.3 Date Acquired** – date of acquisition per DR, OR or any delivery documents
  - 4.4 Source of Fund**- School MOOE, Division Office, Central Office, Donation, Fund Raising, PTA, Local School Boards
  - 4.5 Property No.**- identified by the school property custodian
  - 4.6 Unit of Measure** – unit of measure used
  - 4.7 Unit cost/Unit Value** – Acquisition price, for old items please use current market price
  - 4.8 Quantity-Per Property Card** – quantity of items or articles appearing in the PC
  - 4.9 Quantity-Per Physical Count** – quantity of items or articles per physical count
  - 4.10 On Hand Per Count (Condemnable)** – condemnable quantity
  - 4.11 Shortage/Overage** – automatically computed for as long as formula is there
  - 4.12 Remarks** – whereabouts, conditions and other relevant information relative to PPE or Other status of properties (e.g. needs repair, lacking parts, location, for condemn, have IIRUP) shall be indicated in the REMARKS column of the inventory report.
  
5. Condemnable properties are those beyond economic repair. Those items already identified with IIRUP pending for action of the Division Disposal and Appraisal Team are still included in the report with indication on the Remark's column (with IIRUP). Newly identified condemnable items must have "for condemn" on the Remark's column and IIRUP must be submitted to the Division Office following Division Memo no. 96, s.2022.
  
6. For effective and efficient inventory process, it is requested that all items reflected in the inventory reports must be on hand and ready for inspection, storerooms and other places where the stocks may be located should be cleaned and well prepared and arranged so that an orderly and smooth checking could be made.
  
7. All Schools shall adopt a uniform property identification system for PPE wherein a unique Property Number shall be assigned for each PPE item, using the following numbering system:







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8. All PPE items counted shall be tagged with new property sticker (soft copy attached). For easy identification, the Property Number shall be prominently shown in the property sticker, in addition to the following vital information on the PPE item:

- a. Description of the property
- b. Model Number

Serial Number

- c. Acquisition Date/Cost
- d. Person Accountable
- e. Space for the validation/signature of the Inventory Committee

	PROPERTY NUMBER	2022-50-30-0001-03
	ASSET CLASSIFICATION	ICT EQUIPMENT
	ITEM/BRAND/MODEL	Laptop, DELL
	SERIAL NUMBER	56JSPG3)
	ACQUISITION COST	60,600.80
	ACQUISITION DATE	22-Jan-2022
	PERSON ACCOUNTABLE	BRENDA O. ACIERTO
VALIDATION/SIGNATURE		

9. For easy consolidation and monitoring, properties must be grouped per category as follows:

RPCI (unit cost less than 50k)
Books and Learning Materials
Basa Leveled Reader
Semi-Expendable Science and Math Equipment
Semi-Expendable TVL Equipment
Semi-Expendable LSB ICT Equipment
Semi-Expendable Office Equipment
Semi-Expendable Furniture and Fixtures
Semi-Expendable Machinery and Equipment
Semi-Expendable LSB Furniture and Fixtures



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Semi-Expendable LSB ICT Equipment
Semi-Expendable LSB Science and Math Equipment
Semi-Expendable LSB Office Equipment
Semi-Expendable LSB Other Machinery and Equipment
RPCPPE (unit cost 50k and up)
School Building
Land
DCP Package (all items in DCP including below 50k)
Science and Math Equipment
TVL Equipment
ICT Equipment (Other than DCP)
Office Equipment
Furniture and Fixtures
Other Machinery and Equipment
Motor Vehicle
LSB Toy Package
LSB ICT Equipment
LSB Science and Math Equipment
LSB Office Equipment
LSB Other Machinery and Equipment

10. The Division Inventory Team shall consolidate all these reports to come up with a Division Report of Inventory for submission to the Commission on Audit and to the Accounting Unit for reconciliation purposes.
11. The Head of the Property Unit shall be responsible in determining the person/s accountable for non-existing/missing PPEs not otherwise disposed or transferred. The accountability shall be verified from the Property Unit's file/copy of the PARs, PCs and other available property records.
12. If there is a pending Request for Relief for any of the non-existing/missing PPEs, such fact shall be indicated under the "Remarks" column of the list.
13. The Property Unit shall inform the Head of the Agency of the non-existing/missing PPEs without pending Request for Relief and shall prepare letters addressed to each concerned accountable officer/personnel demanding the production of the PPE he/she is accountable for. The accountable officer/personnel shall be given five (5) calendar days to respond to the demand letter.



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14. The demand letters shall be signed by the Head of the Agency or designated representative and immediately issued by the Property Unit to the concerned accountable officers/personnel.
15. If the accountable officer/personnel **was able** to produce the PPE item demanded from him/her, the Property Unit shall indicate under the "Remarks" column of the List of Non-Existing PPEs that the item was "produced/presented upon demand" and, subsequently, inform the Inventory Committee of such changes in order to amend the RPCPPE.
16. If the accountable officer/personnel **was not able** to produce the PPE item, such fact shall be indicated under the "Remarks" column of the List of Non Existing PPEs.
17. Further actions related to the missing items shall be dealt with in accordance to COA Circular 2020-006
18. School Property Custodians shall assist the Inventory Team in the conduct of Inventory taking during their respective schedules.
19. Schedules of Inventory

SCHEDULES OF INVENTORY		Timeline
1	Reconciliation of Records between Supply and Accounting Sections	April 11 to April 18, 2023
2	Conduct of Inventory of D.O. Properties and Posting of Stickers Pursuant to COA Circular 2020-006 Item 5.6	April 19, 2023 to April 25, 2023
3	Conduct of Schools Inventory	
	District 1	April 26 to April 31, 2023
	District 2	May 2 to 5, 2023
	District 3	May 8 to 12, 2023
	District 4	May 15 to May 19, 2023
	District 5	May 22 to May 26, 2023
	District 6	May 29, 2023 to June 2, 2023
	District 7	June 5 to June 9, 2023
	District 8	June 11 to June 15, 2023



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District 9	June 18 to June 23, 2023
District 10	June 26 to July 10, 2023

20. Prepare all PPEs in the prescribed forms as provided by COA Circular 2020-06 on Annex A, Annex B and Annex C.

21. Queries on this matter can be addressed to Mr. Victorio C. Marigomen, Jr.

**NIMFA R. LAGO, CESO VI**  
Assistant Schools Division Superintendent  
OIC-Office of the Schools Division Superintendent

