Republic of the Philippines
Department of Education
REGION X
SCHOOLS DIVISION OF MISAMIS ORIENTAL

Office of the Schools Division Superintendent

24 JUNE 2022

DIVISION MEMORANDUM
No. 357 , s. 2022

GUIDELINES ON THE CONDUCT PHYSICAL INVENTORY TAKING, SUBMISSION OF MID-YEAR INVENTORY REPORTS TO COA 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 inventory taking. It shall be conducted by the Division Inventory Committee named in the Division Memorandum __ s. 2022. The Committee shall strictly observe the Approved Physical Inventory Plan CY 2022. **At School Level, it is expected that ALL School Inventory Committees shall also perform the physical inventory taking and update the inventory report as necessary.** In effect, the said committee through the School Property Custodians and School Heads, shall submit the Report of Physical Count of Inventories (RPCI) as required by Commission on Audit (COA) on or before **July 31, 2022**. Copy furnished to the Property & Supply Unit and Accounting Unit of this Division.

3. Physical Inventory Taking to be conducted by the **Division Inventory Committee** with the following schools and schedules stated below:

Physical Inventory (Division Office)
JULY 1-8, 2022

(Team A)	**(Team B)**
SGOD Office	CID Office
ICT Office	Supply Office
Admin/Personnel Office	Finance Office
LRMS Office	Cashiering Office
COA Office	SDS Office
Payroll Office	ASDS Office
Records Office	Medical/Dental Office
Physical Facilities Office	BAC Office
Receiving/Releasing Office	Legal Office

(School Level)
JULY 11-15, 2022
JULY 25-29, 2022
AUGUST 1-31, 2022

Team A (Jasaan to Magsaysay Districts including Claveria)

Balingasag Central	127606	Cala-Cala ES
Balingasag Central	127609	Cogon ES
Balingasag Central	127630	Talusan ES
Balingasag North	501192	Calawag IS
Balingasag North	500251	Lantad IS
Balingasag North	127627	San Isidro ES
Balingasag South	501034	Linabu IS
Balingasag South	127628	San Juan ES
Balingasag South	304098	San Juan NHS
Balingoan	500522	Kabulakan IS
Balingoan	304085	Mantangale NHS
Claveria Central	127639	Claveria CS
Claveria Central	304069	Dr. Gerardo Sabal MNHS
Claveria North East	127634	Aposkahoy I ES
Claveria North East	127635	Aposkahoy II ES
Claveria North East	127640	Don Gregorio Pelaez ES
Claveria West	127650	Madaguing ES
Claveria West	127663	Rizal ES
Claveria West	315308	Rizal NHS
Jasaan North	127700	Bobontugan ES
Jasaan North	127705	Jasaan CS
Jasaan North	127710	San Antonio ES
Jasaan South	127706	Kimamaon ES
Jasaan South	127707	Kimaya ES
Jasaan South	127711	San Isidro ES
Kinoguitan	127723	Esperanza ES

Kinoguitan	127726	Kinoguitan CS
Kinoguitan	304070	Esperanza NHS
Kinoguitan	360848	Esperanza Senior High School
Lagonglong	127742	Dampil ES
Lagonglong	127750	Tabok ES
Lagonglong	127751	Umagos ES
Magsaysay I	500845	Cabalawan IS
Magsaysay I	127790	San Vicente ES
Magsaysay I	127793	Tibon-Tibon ES
Magsaysay II	127779	Gumabon ES
Magsaysay II	315313	Gumabon National High School
Magsaysay II	501032	Artadi IS
Medina North	127815	Dig-Aguyan ES
Medina North	127825	Palaopao ES
Medina North	127826	Portulin ES
Medina South	127827	San Jose ES
Medina South	127822	Mananum Bag-o ES
Medina South	304090	Don Gregorio Pelaez NHS
Salay	127853	Guinalaban ES
Salay	127857	Matampa Elementary School
Salay	127860	Salay CS
Sugbongcogon	127727	Kiraging ES
Sugbongcogon	127728	Kitamban ES
Sugbongcogon	127732	Mimbuahan ES
Talisayan	127891	Punta Santiago ES
Talisayan	127890	Pook ES
Talisayan	304100	Sta. Ines NHS

Team B (Villanueva to Lugait District including MOGCHS)

Alubijid East	127585	Baybay ES
Alubijid East	127590	Loguilo ES
Alubijid West	127591	Lourdes ES
Alubijid West	201511	Molocboloc ES
Alubijid West	304081	Lourdes Alubijid NHS
Initao North	127687	Jampason ES
Initao North	127688	Kalacapan ES
Initao North	315317	Kalacapan NHS
Initao South	127693	Pontacon ES
Initao South	127696	Tagpaco ES
Initao South	500526	Tawantawan IS
Laguindingan	127911	Gasi ES
Laguindingan	127913	Laguindingan CS
Laguindingan	127915	Liberty ES
Gitagum	127754	Cogon ES
Gitagum	127759	Natalio L. Bongcas Sr. Memorial ES
Gitagum	500999	G. Pelaez IS
Gitagum	127764	Quezon ES
Libertad	127755	Dulong ES
Libertad	127757	Gimaylan ES
Libertad	127765	Retablo ES
Lugait	127923	Betahon ES
Lugait	127925	Kaluknayan ES
Lugait	304082	Lugait NHS

Manticao	127801	Dunque ES
Manticao	127802	Magpait ES
Manticao	501040	Punta Silum IS
Naawan	501160	Lubilan IS
Naawan	127931	Macabagla ES
Naawan	127935	Naawan CS
Opol West	127834	Bagocboc ES
Opol West	501254	Bayugbayogan IS
Opol West	500528	Tingalan IS
Opol East	127835	Barra ES
Opol East	501747	Malanang Integrated School
Tagoloan	127867	Gracia ES
Tagoloan	127870	Rosario ES
Tagoloan	330528	Rosario NHS of Tagoloan
Villanueva North	127902	Kalingagan ES
Villanueva North	127907	Nangka ES
Villanueva North	304074	Kalingagan NHS
Villanueva South	127904	Kirahon ES
Villanueva South	341232	Villanueva Senior High School
Villanueva South	501001	Lukong IS
	304091	Misamis Oriental General Comprehensive High School

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

4. During the conduct of physical inventory taking by the Division Inventory Committee, the following documents must be available;

   a) Inventory Reports (RPCI,RPCPPE,RPCSP)
   b) Issuance Forms (PAR and ICS)

5. School Property Custodians must ensure that **all items** reflected in the Inventory reports are all present to be counted. Thus, all items must be retrieved and properly arranged and segregated according to its type of account.

6. 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
Initao NCHS – SHS	Initao NCHS – JHS	Libertad NHS – JHS
Libertad NHS – SHS	Bangonbangon ES	Kalawitan ES
Hinaplanan ES	Tagoloan SHS	Biga ES
Luna IS	Lugait SHS	Opol NSTS
Taytayan ES	CP Garcia ES	Damayohan NHS
Sta. Ines SHS	Initao Central School	Binubongan ES
Igpit ES	Quezon IS, Balingasag	Silad ES
Kaulayanan ES	Sumalag ES	

Semi-Compliant

Sta. Ana SHS	Sta. Ana NHS – JHS	Baliwagan NHS – JHS
	Casinglot ES	Kabulawan ES
Tagoloan NHS – JHS	Talacogon IS	Sta.Cruz ES, Tagoloan
Kibungsod NHS – SHS	Patag ES, Manticao	Damayohan ES
Luz Banzon IS	Bobontugan NHS	MONHS
Jasaan SHS	MOGCHS	
San Isidro NHS	Salay NHS	Mohon ES
Tagoloan CS	Aluna ES	Sugbongcogon NHS
San Isidro ES, Magsaysay		

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

7. 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).

8. 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.

9. For guidance and strict compliance.

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

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