



Republic of the Philippines
Department of Education

NATIONAL CAPITAL REGION
SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Office of the Schools Division
Superintendent

JAN 10 2024

MEMORANDUM
No. 003, s, 2024.

**2024 PHYSICAL CHECKING AND INVENTORY OF SCHOOL PROPERTIES AND
CONTINUATION OF ONE TIME CLEANSING OF PPES**

To: OIC – Assistant Schools Division Superintendent
Chief Education Supervisor, Curriculum Implementation Division
Chief Education Supervisor, Schools Governance and Operations Division
Public Elementary and Secondary School Principals/OICs
Inventory Committee
Accountant/Supply Officer/Finance Officers
School Property Custodians/ Administrative Officer II
All Others Concerned

1. This office adheres to the declared policy of Section 2 of Presidential Decree No. 1445 through the practice of inventory taking and the submission of inventory reports dutifully to the Commission on Audit. Moreover, in compliance with the mandate in the provisions of the Government Accounting and Auditing Rules and Regulations and to ensure an accurate and updated inventory, the Division Inventory Team shall conduct the annual physical check and inventory of all government properties of elementary and secondary schools in this division effective **December 31, 2023**, as per the attached schedule. *(Refer to Annex A)*
2. The Inventory reports shall take into account the Guidelines on the Increase in the Capitalization Threshold from ₱15,000.00 to ₱50,000.00 (COA Circular No.2022-004). *Please refer to Division Memo No. 138 s. 2022.*
3. The following must be available during the physical check of all **national property** *(Refer to Annex B)*:

a. Report on the Physical Count of Semi-Expendable Property (RPCSP) as of December 31,2023, for National Property.

The report will be divided by:

- ✓ **High-Valued Items** – the cost of each item is more than ₱5,000.00 but less than ₱50,000.00
- ✓ **Low-valued Items** – the cost of each item is ₱5,000.00 or less.

NUM-2024-003



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2024-195

Semi-Expendable equipment of all **national property** shall be categorized based on the following:

- *Books*
- *Office Supplies Inventory*
- *Other Supplies and Materials Inventory*
- *Semi-Expendable Communication Equipment*
- *Semi-Expendable Disaster Response and Rescue Equipment*
- *Semi-Expendable Furniture and Fixtures*
- *Semi-Expendable Information and Communications Technology Equipment*
- *Semi-Expendable Medical Equipment*
- *Semi-Expendable Office Equipment*
- *Semi-Expendable Other Machinery and Equipment*
- *Semi-Expendable Sports Materials/ Equipment*
- *Semi-Expendable Technical and Scientific Equipment*
- *Textbooks/ Modules/ and other Instructional Materials Inventory*

b. The Report on the Physical Count of Property, Plant, and Equipment (RPCPPE) as of December 31,2023, for all national property more than ₱50,000.

PPEs for all **national property** shall be categorized based on the following:

- *Land*
- *Buildings*
- *Communication Equipment*
- *Construction In Progress - Buildings And Other Structures*
- *Disaster Response And Rescue Equipment*
- *Furniture And Fixtures*
- *Information And Communication Technology Equipment*
- *Medical Equipment*
- *Motor Vehicles*
- *Office Equipment*
- *Other Property Plant And Equipment*
- *Other Structures*
- *School Buildings*
- *Sports Equipment*
- *Technical And Scientific Equipment*

- c. Property Card (PC)
- d. Stock Card (SC)
- e. Semi-expendable Property Card (SPC)
- f. Property Acknowledgment Receipts (PAR)
- g. Report on Supplies and Materials Issued (RSMI)
- h. Report of Semi-expendable Property Issued (RSPI)

4. A **different inventory form/report** will be used for all the **local property** as per a memorandum issued by the Muntinlupa City Committee on Property, Plant, and Equipment Inventory and Disposal (MCCPPEID) of the City Government of Muntinlupa. This form must have be submitted to the MCCPPEID last year. *(See Annex C for the prescribed form)*

5. **On or before January 15, 2024, all schools must submit and upload the Summary (See Annex D) of RPCPPE and RPCSP-ONLY FOR NATIONAL PROPERTY to <https://bit.ly/2024InventorySummaryAnnual>. Soft copies of the RPCPPE, RPCSP, and Local Property Inventory Report must also be uploaded to <https://bit.ly/2024InventoryUpload> for checking.**

6. To avoid confusion, copies of all necessary forms for this annual inventory can be accessed via Google Drive for your easy reference: <https://bit.ly/2024InventoryForms>.

7. Property Custodians/Supply Officers shall be at their respective schools during the conduct of inventory on their scheduled dates. At the school level, it is expected that all will also perform their own physical inventory taking and update the inventory report as necessary.

8. Properties shall be arranged in the stockroom/property room according to the list in the inventory shall be arranged by title and grade/year level.

9. All donated properties shall be included in the Inventory Report based on the corresponding Acknowledgement Receipt for Equipment and the other pertinent documents filed by the School Property Custodians.

10. Losses shall be ascertained by the school Property Custodians before the scheduled date. A summary of the report of all textbooks/modules lost with supporting documents shall be prepared. All property losses on textbooks shall be resolved in accordance with DepEd Order No.14, s. 2012 and DepEd Order No. 25, s. 2003 for the required documents. You can also refer to the recent Division Memorandum No. 140 s. 2022.

11. The members of the Division Inventory Team are:

Team Leader	:	<i>Ms. Noemi A. Valdez</i> Administrative Officer V
Land and Buildings	:	<i>Engr. Renante L. Tejada</i> Division Engineer
ICT Equipment	:	<i>Ms. May L. Borjal</i> Division IT Officer
National Property	:	<i>Ms. Joiche I. Luna</i> Division Supply Officer

Ms. *Evangeline M. Aman*
Team Leader, Inspectorate Team

Myrna Ibañez
Administrative Assistant III, Accounting Unit

Mr. Mark Anthony E. Andor
Administrative Assistant III, Property and Supply Unit

Mr. Antonio G. Olanda
Property Custodian Coordinator, District I

Donations : *Mrs. Rochelle A. Jimenez*
SEPS, Social Mobilization and Networking Unit

Auditor : *Ms. Gina A. Garcia*
State Auditor III, COA

12. Schools are requested to prepare the **FINAL** RPCPPE, RPCSP, and Local Property Inventory Report in three copies (long bond paper 8.5"x13") upon the go signal of the Inventory Committee.

13. THOSE WHO FAIL TO SUBMIT THE REPORTS ON THE INVENTORY DATES SPECIFIED SHALL BE MADE TO SUBMIT A WRITTEN EXPLANATION TO THE OFFICE OF THE SCHOOLS DIVISION SUPERINTENDENT.

14. Immediate and wide dissemination and compliance with this Memorandum are desired.


EVANGELINE P. LADINES CESOY
Schools Division Superintendent

Encl.: As stated

To be indicated in the **Perpetual Index**:

Under the following subjects:

INVENTORY

POLICY

RULES AND REGULATIONS

REPORTS

JIL/MEMO ON ANNUAL INVENTORY

003/JANUARY 3, 2023

Annex A. Annual Inventory Schedule

1	Putatan Elementary School	January 15, 2024
2	Lakeview Integrated School (Elementary)	
3	Lakeview Integrated School (Secondary)	
4	F. De Mesa Elementary School	
5	Bayanan Elementary School Main	
6	Muntinlupa National High School Main (JHS)	January 16, 2024
7	Muntinlupa National High School Main (SHS)	
8	Victoria Homes Elementary School	
9	Soldiers Hills Elementary School	
10	Muntinlupa Elementary School	January 17, 2024
11	Itaas Elementary School	
12	Poblacion Elementary School	
13	Poblacion National High School	
14	Muntinlupa National High School Tunasan Annex (JHS)	January 18, 2024
15	Muntinlupa National High School Tunasan Annex (SHS)	
16	Muntinlupa Science High School (JHS)	
17	Muntinlupa Science High School (SHS)	
18	Tunasan Elementary School	
19	Muntinlupa Business High School Main	January 19, 2024
20	Buli Elementary School	
21	Cupang Elementary School Main	
22	Cupang Senior High School	
23		
24	Muntinlupa Business High School Annex	January 22, 2024
25	Sucat Elementary School Main	
26	Sucat Elementary School Zone 3 Annex	
27	Sucat Elementary School Zone 4 Annex	
28	Alabang Elementary School	January 23, 2024
29	Filinvest Alabang Elementary School	
30	Cupang Elementary School Annex	
31	Bagong Silang Elementary School	

32	Bayanan Elementary School Unit 1	January 24, 2024
33	Pedro E. Diaz High School	
34	Alternative Learning System	

ANNEX B

(Type of Semi-expendable Property)

As at _____

Fund Cluster : _____

For which (Name of Accountable Officer), (Official Designation), (Entity Name) is accountable, having assumed such accountability on (Date of Assumption).

Article	Description	Semi-expendable Property No.	Unit of Measure	Unit Value	Balance Per Card (Quantity)	On Hand Per Count (Quantity)	Shortage/Overage		Remarks
							Quantity	Value	

Certified Correct by:

Signature over Printed Name of
Inventory Committee Chair and
Members

Approved by:

Signature over Printed Name of Head of
Agency/Entity or Authorized Representative

Witnessed by:

Signature over Printed Name of COA
Representative

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per

REPORT ON THE PHYSICAL COUNT OF SEMI-EXPENDABLE PROPERTY (RPCSP)

INSTRUCTIONS

- A. The RPCSP is a form used to report the physical count of semi-expendable property which are owned by the agency/entity, by type of property still in the custody of the Property and/or Supply Division/Unit as at a given date. It shows the balance of semi-expendable items per card and per count and shortage/overage, if any. It shall be prepared annually and by fund by the Inventory Committee.
- B. This form shall be accomplished as follows:
1. **Type of Semi-expendable Property** – semi-expendable property account name such as Semi-expendable Office Equipment, Semi-expendable Furniture and Fixtures, etc...
 2. **As at** _____ – date of the report
 3. **Fund Cluster** – fund cluster name/code in accordance with the unified accounts code structure
 4. **Name of Accountable Officer** – name of the accountable officer or Property and/or Supply Custodian
 5. **Official Designation** – official designation of the accountable officer
 6. **Entity Name** – branch or office where the accountable officer is assigned
 7. **Date of Assumption** – first day of assumption of the duties and responsibilities as accountable officer
 8. **Article** – type of item or article (e.g., semi-expendable office equipment, semi-expendable furniture and fixtures, semi-expendable books)
 9. **Description** – brief description of the article or semi-expendable property (e.g., Acer Aspire ES1-132-P2US, EFL4 4-layer lateral filing cabinet, etc.)
 10. **Semi-expendable Property No.** – assigned semi-expendable property number by the Property and/or Supply Division/Unit
 11. **Unit of Measurement** – unit of measurement of the semi-expendable property, e.g., piece, unit, box, etc.
 12. **Unit Value** – cost per unit
 13. **Balance per Card** – quantity of item/s or article/s appearing in the Semi-expendable Property Ledger Card (SPLC)
 14. **On Hand per Count** – quantity of item/s or article/s per physical count
 15. **Shortage/Overage** – excess of the quantity and total value of item/s or article/s per SPLC over that of the physical count (Shortage) or vice versa (Overage)
 16. **Remarks** – whereabouts, conditions and other relevant information on the semi-expendable property noted during the physical count
- C. The report shall be reconciled with the SPLCs and Semi-expendable Property Cards maintained by the Accounting Division/Unit and Property and/or Supply Division/Unit, respectively. Any discrepancy shall be verified and/or adjusted accordingly.
- D. The report shall also be reconciled with the Registry of Semi-expendable Property Issued specifically on the returned semi-expendable property not yet reissued, to ensure the existence and completeness of all semi-expendable properties.
- E. The reports shall be prepared in four (4) copies and certified correct by the Inventory Committee and approved by the Head of Agency or his/her authorized representative, and witnessed by the COA Representative. This shall be distributed as follows:

Original – COA Auditor, through the Accounting Division/Unit
 Copy 2 – Property and/or Supply Division/Unit





Copy 3 – Inventory Officer/Committee
Copy 4 – Accounting Division/Unit

- F. The report shall be submitted to the COA Auditor concerned not later than July 31 and January 31 of each year for the first and second semesters, respectively.

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REPORT ON THE PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT

(Type of Property, Plant and Equipment)

As at

Fund Cluster :

For which (Name of Accountable Officer), (Official Designation), (Entity Name) is accountable, having assumed such accountability on (Date of Assumption).

ARTICLE	DESCRIPTION	PROPERTY NUMBER	UNIT OF MEASURE	UNIT VALUE	QUANTITY per PROPERTY CARD	QUANTITY per PHYSICAL COUNT	SHORTAGE/OVERAGE		REMARKS
							Quantity	Value	

Certified Correct by: _____

Signature over Printed Name of Inventory Committee Chair and Members

Approved by: _____

Signature over Printed Name of Head of Agency/Entity or Authorized Representative

Verified by: _____

Signature over Printed Name of COA Representative

STOCK CARD

Entity Name: _____

Fund Cluster: _____

[illegible]

SEMI-EXPENDABLE PROPERTY CARD (SPC)

INSTRUCTIONS

- A. The SPC shall be maintained in the Property and/or Supply Division/Unit for each class of semi-expendable property. The Property and/or Supply Custodian shall record promptly the description/information about the asset, acquisition (based on the Inspection and Acceptance Report and other supporting documents), and its issuance/transfer/disposal. It shall be maintained by fund cluster.
- B. This form shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
 2. **Fund Cluster** – the fund cluster name/code in accordance with the unified accounts code structure
 3. **Semi-expendable Property** – type of semi-expendable property
 4. **Description** – description of the semi-expendable property (i.e., brand, size, color, serial no., etc.)
 5. **Semi-expendable Property No.** – number assigned by the Property and/or Supply Division/Unit to the semi-expendable property
 6. **Date** – date of acquisition/issue/transfer/disposal
 7. **Reference** – number assigned to the reference document used as basis in recording the receipt, issue, transfer or disposal of semi-expendable property
 8. **Receipt-Qty./Unit Cost/Total Cost** – the quantity, unit cost and total cost of the semi-expendable property received
 9. **Issue/Transfer/Disposal-Item No.** – item number of semi-expendable property issued to end-user, transferred to other NGAs or disposed, etc.
 10. **Issue/Transfer/Disposal-Qty** – quantity of semi-expendable property issued to end-user, transferred to other NGAs or disposed, etc.
 11. **Issue/Transfer/Disposal-Office/Officer** – name of agency/entity and/or accountable person receiving the transferred or issued semi-expendable property
 12. **Balance-Qty** – difference between the quantity of the semi-expendable property on hand less the issued, transferred, or disposed item/s, if any
 13. **Amount** – amount of semi-expendable property received based on source documents
 14. **Remarks** – important information, observation or comment about the semi-expendable property being received, issued, transferred or disposed
- C. Transactions shall be posted from the source documents.
- D. The Report on the Physical Count of Semi-expendable Property shall be reconciled with the SPCs every year and any discrepancies should be immediately verified and adjusted.



PROPERTY ACKNOWLEDGMENT RECEIPT

Entity Name : _____

Fund Cluster: _____

PAR No.: _____

[illegible]

REPORT OF SUPPLIES AND MATERIALS ISSUED

Entity Name: _____

Serial No. : _____

Fund Cluster: _____

Date : _____

To be filled up by the Supply and/or Property Division/Unit						To be filled up by the Accounting Division/Unit	
RIS No.	Responsibility Center Code	Stock No.	Item	Unit	Quantity Issued	Unit Cost	Amount
		Recapitulation:					
		Stock No.	Quantity			Unit Cost	Total Cost
							UACS Object Code
I hereby certify to the correctness of the above information. _____ Signature over Printed Name of Supply and/or Property Custodian					Posted by: _____ Signature over Printed Name of Designated Accounting Staff		
					_____ Date		

Serial No. : _____

Date : _____

[illegible]

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REPORT OF SEMI-EXPENDABLE PROPERTY ISSUED (RSPI)

INSTRUCTIONS

A. The RSPI is a form prepared by the Property and/or Supply Division/Unit to report/summarize all issued semi-expendable property (by semi-expendable property number) at least weekly. It shall be prepared by the Property and/or Supply Custodian based on the Inventory Custodian Slip (ICS) and shall be used by the Accounting Division/Unit as basis in preparing the JEV to recognize the semi-expendable property issued. The Property/Supply Officer shall conduct periodic monitoring of all ICS issued to ensure that the accountability of concerned employees is checked.

B. This shall be accomplished as follows:

To be filled out by the Property and/or Supply Division/Unit:

1. **Entity Name** – name of the agency/entity
2. **Fund Cluster** – fund cluster name/code in accordance with the unified accounts code structure
3. **Serial No.** – assigned RSPI number which shall be in the following manner:

0000-00-0000
4. **Date** – period covered by the report
5. **ICS No.** – ICS number served within the day
6. **Responsibility Center Code** – code of the cost/responsibility center
7. **Semi-expendable Property No.** – assigned semi-expendable property number of the item/s issued within the day per ICS
8. **Item Description** – description of semi-expendable property issued
9. **Unit** – unit of measurement of semi-expendable property issued (i.e. piece, unit, etc.)
10. **Quantity Issued** – quantity of semi-expendable property issued based on ICS
11. **Certification** – the certification as to the correctness of the report shall be signed by the Property and/or Supply Custodian

To be filled out by the Accounting Division/Unit:

1. **Unit Cost** – cost of semi-expendable property issued by the agency/entity using the weighted average method or specific identification of costs method
 2. **Amount** – amount (Quantity Issued x Unit Cost) of issued semi-expendable property per Property No. within the day
 3. **Posted by/date** – printed name and signature of the designated accounting staff who posted the RSPI to the Semi-expendable Property Ledger Card (SPLC) on the date of posting
- C. At the end of the month, all RSPIs shall be consolidated by the Accounting Division/Unit for the preparation of the JEV.
- D. The Accounting Division/Unit and Property and/or Supply Division/Unit shall conduct periodic reconciliation of the SPLCs and Semi-expendable Property Cards to identify, establish accountability and/or adjust accordingly any discrepancy.
- E. The RSPI shall be prepared in two copies to be distributed as follows:

Original – Accounting Division/Unit to support the JEV drawn to record issues of stocks
Copy 2 – Property and/or Supply Custodian's file

ANNEX C



CITY GOVERNMENT OF MUNTINLUPA
MUNTINLUPA CITY
MUNTINLUPA CITY COMMITTEE ON PROPERTY, PLANT AND EQUIPMENT INVENTORY AND DISPOSAL
INVENTORY REPORT OF PROPERTY, PLANT AND EQUIPMENT
ACCOMPLISHED DATE : _____

NAME OF OFFICE : _____							
NO.	FULL DESCRIPTION OF THE ASSETS (Ex: Aircon- Split Type- Carrier)	SERIAL NUMBER/ PROPERTY NUMBER	ACQUISITION DATE	REMARKS (Serviceable/Unserviceable/Under Repair)	PLACE/ROOM LOCATED	CONTACT NUMBER	PRINTED NAME OF THE USER OR PERSON RESPONSIBLE
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							

Certified by:

Prepared by:

Printed Name and Signature

Department Head/ Officer- In- Charge

ANNEX D