



Republic of the Philippines
Department of Education

NATIONAL CAPITAL REGION
SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Office of the Schools Division
Superintendent

JAN 27 2025

MEMORANDUM
No. 028, s, 2025.

**CY 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, 2024**, 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. **Kindly be informed that overtime hours worked during this inventory activity will be compensated with Compensatory Time Off, in accordance with DepEd guidelines.**

4. 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, 2024, for National Property –

Please note that: This report is for unissued Semi- Expendable Properties - Records the results of a physical inventory count of all semi-expendable items within a specific location or under the accountability the Custodian.

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.

Report on Semi-Expendable equipment of all un-issued (RPCSP) and issued (RSPI) **National property** shall be categorized based on the following:

Semi-Expendable Account	Code	Examples
Semi-Expendable Machinery	05-10	Grass cutters, small power generators, water pumps, electric drills, portable compressors, bench grinders, etc.
Semi-Expendable Office Equipment	05-20	Calculators, shredders, laminating machines, stapling machines, small photocopiers, paper trimmers, etc.
Semi-Expendable Information and Communications Technology Equipment	05-30	Desktop computers, laptops, printers, routers, external hard drives, wireless access points *Printer is mainly used for general office tasks and administrative purposes (like printing reports, correspondence, etc.)
Semi-Expendable Communications Equipment	05-70	Mobile phones, two-way radios, intercom systems, handheld transceivers, satellite phones, etc.
Semi-Expendable Disaster Response and Rescue Equipment	05-80	Emergency kits, portable stretchers, flashlights, thermal blankets, portable megaphones, etc.
Semi-Expendable Medical Equipment	05-100	Thermometers, blood pressure monitors, stethoscopes, pulse oximeters, glucometers, etc.
Semi-Expendable Printing Equipment	05-110	Compact printers, label printers, thermal printers * Printer is used specifically for high-volume or specialized printing , such as printing in large formats (e.g., posters, architectural blueprints) or mass printing of documents (e.g., printing large batches of materials for an event, department, etc.)

Semi-Expendable Technical and Scientific Equipment	05-130	Microscopes, pH meters, measuring instruments, test tubes, digital calipers, etc.
Semi-Expendable Sports Equipment	05-120	Basketballs, volleyball nets, dumbbells, yoga mats, badminton rackets, etc.
Semi-Expendable Construction Equipment	05-140	Hand drills, small mixers, power tools, electric saws, portable welders, etc.
Semi-Expendable Other Equipment	05-190	Portable fans, folding tables, traffic cones, handheld vacuum cleaners, portable toolkits, etc.
Semi-Expendable Furniture and Fixtures	06-10	Office chairs, side tables, modular shelves, small filing cabinets, foldable desks, etc.
Semi-Expendable Books	06-20	Reference books, instructional manuals, handbooks, government-issued guidelines, law reference books, etc.

- b. The Report on the Physical Count of Property, Plant, and Equipment (RPCPPE) as of December 31, 2024, for all national property more than ₱50,000.**

DCP Packages, TVL equipment, and SMES shall be categorized under the RPCPPE if the value of each individual item exceeds PHP 50,000, ensuring compliance with proper accounting standards rather than classifying them as a single package.

PPEs for all **National Property** shall be categorized based on the following:

PPE Account Title	Account Code	Description (with Examples)
Books	10607020	Recognize the cost of acquisition or production, or fair value, if acquired through donation or transfers without cost, of books and other reference materials for use in government operations. Examples: Law books, encyclopedias, manuals, government codes, dictionaries, technical reference books, and journals.
Communications Equipment	10605070	Recognize the cost incurred in the purchase or assembly, or fair value, if acquired through donation or transfers without cost, of communications equipment for use in government operations.

		Examples: Two-way radios, PABX systems, satellite phones, handheld transceivers, fax machines, VOIP phones, and CCTV cameras.
Disaster Response and Rescue Equipment	10605090	<p>Recognize the cost incurred in the purchase or assembly, or fair value, if acquired through donation or transfers without cost, of equipment used solely for disaster response and rescue activities.</p> <p>Examples: Rescue boats, stretchers, portable floodlights, fire extinguishers, chainsaws, life jackets, megaphones.</p>
Furniture and Fixtures	10607010	<p>Recognize the cost of acquisition or assembly, or fair value, if acquired through donation or transfers without cost, of furniture and fixtures for use in government operations.</p> <p>Examples: Filing cabinets, conference tables, office partitions, executive wooden desks, shelves, ergonomic chairs, and visitor benches.</p>
Information and Communications Technology Equipment	10605030	<p>Includes hardware (computers, printers, scanners) and pre-loaded software included in the cost of hardware, and auxiliary equipment necessary for system operation.</p> <p>Examples: Desktop computers, laptops, servers, modems, routers, barcode scanners, external storage devices, network switches, firewalls, and webcams.</p>
Medical Equipment	10405100	<p>Includes diagnostic, therapeutic, and life-support equipment.</p> <p>Examples: X-ray machines, ultrasound machines, infusion pumps, hospital beds, electrocardiographs, CT scanners, ventilators, anesthesia machines, dental chairs, autoclaves, defibrillators, and surgical instruments.</p>
Motor Vehicles	10606010	<p>Recognize the purchase or assembly, or fair value, if acquired through donation or transfers without cost, of motor vehicles for official use.</p> <p>Examples: Ambulances, patrol cars, SUVs, trucks, fire engines, buses, motorcycles, and multipurpose service vehicles.</p>

Office Equipment	10605020	<p>Recognize the cost of acquisition, or fair value, of duplicating/photocopying machines and other office equipment.</p> <p>Examples: Air conditioning units, shredders, photocopiers, binding machines, laminating machines, time recorders, digital projectors, and audiovisual systems.</p>
Other Machinery and Equipment	10605990	<p>Recognize the purchase or assembly, or fair value, if acquired through donation or transfers without cost, of machinery and equipment not classified under specific accounts.</p> <p>Examples: Industrial compressors, water pumps, generators, air handling units, elevators, escalators, and compactors.</p>
Other Property, Plant, and Equipment	10699990	<p>Recognize the cost of acquisition or fair value of other property, plant, and equipment not classified under any specific accounts.</p> <p>Examples: Streetlights, flagpoles, signage systems, landscaping tools, playground equipment, and perimeter fences.</p>
Technical and Scientific Equipment	10605140	<p>Includes survey, cartographic, and reprographic equipment.</p> <p>Examples: Telescopes, laser distance meters, total stations, seismographs, microscopes, lab centrifuges, spectrophotometers, GPS devices, weather radars, and barometers.</p>
Sports Equipment	10605130	<p>Recognize the cost incurred in the purchase or assembly, or fair value, if acquired through donation or transfers without cost, of sports equipment.</p> <p>Examples: Basketball hoops, treadmills, stationary bikes, weightlifting equipment, volleyball nets, boxing gloves, javelins, soccer goals, and gymnastic beams.</p>

Kindy put remarks for:

- Remarks:
- Serviceable
- Unserviceable
- Good condition
- Needing repair
- Obsolete
- No longer needed

- Not use since purchase
- Non existing / Missing
- Pending request for relief

- 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) – For issued Semi-expendable Properties**

5. A different inventory form/report will be used for all 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 should have been submitted to the MCCPPEID last year.

6. **On or before January 28, 2025, all schools must submit and upload the Summary of the following NATIONAL PROPERTIES to <https://tinyurl.com/CY2024InventorySummaryAnnual> (Annex C).**

- **RPCPPE (Properties above ₱50,000)**
- **RPCSP (Unissued Semi-Expendable Properties of below ₱50,000)**
- **RSPI (All Issued Semi-Expendable Properties of below ₱50,000)**



7. **Soft copies of the RPCPPE, RPCSP, RPSI and Local Property Inventory Report must also be uploaded to <https://tinyurl.com/CY2024InventoryUpload> for checking.**

Example Naming of files should be:

- **AES_RPCPPE CY 2024**
- **AES_RPCSP CY 2024**
- **AES_RSPI CY 2024**



8. 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/CY2024InventoryForms>.

9. 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.

10. 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.

11. 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.

12. The members of the Division Inventory Team are:

Team Leader	:	<i>Ms. Noemi A. Valdez</i> Administrative Officer V
Land and Buildings	:	<i>Engr. Jerone M. Tagapan</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
		<i>Dr. Leonaida L. Gutierrez</i> Team Leader, Inspectorate Team
		<i>Ms. Arianne Mae B. Ramirez</i> Administrative Assistant III, Accounting Unit
		<i>Mr. Mark Anthony E. Andor</i> Administrative Assistant III, Property and Supply Unit
Donations	:	<i>Mr. Paul Dela Vega</i> SEPS, Social Mobilization and Networking Unit
Auditor	:	<i>Ms. Gina D. Garcia</i> State Auditor III, Team Leader, COA

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

14. 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.

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


VIOLETA M. GONZALES
Officer-in-Charge

Office of the 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

028/JANUARY 17,2025

NUM-2025-028

Annex A. Annual Inventory Schedule

1	Putatan Elementary School	January 30, 2025
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 31, 2025
7	Muntinlupa National High School Main (SHS)	
8	Victoria Homes Elementary School	
9	Soldiers Hills Elementary School	
10	Muntinlupa Elementary School	February 03, 2025
11	Itaas Elementary School	
12	Poblacion Elementary School	
13	Poblacion National High School	
14	Muntinlupa National High School Tunasan Annex (JHS)	February 10, 2025
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	February 11, 2025
20	Buli Elementary School	
21	Cupang Elementary School Main	
22	Cupang Senior High School	
24	Muntinlupa Business High School Annex	February 12, 2025
25	Sucat Elementary School Main	
26	Sucat Elementary School Zone 3 Annex	
27	Sucat Elementary School Zone 4 Annex	
28	Sucat Senior High School	February 13, 2025
29	Alabang Elementary School	
30	Filinvest Alabang Elementary School	
30	Cupang Elementary School Annex	
31	Bagong Silang Elementary School	

32	Bayanan Elementary School Unit 1	February 14, 2025
33	Pedro E. Diaz High School	
34	Alternative Learning System	

ANNEX B

REGISTRY OF SEMI-EXPENDABLE PROPERTY ISSUED

Entity Name: _____

Semi-Expendable Property: _____

Fund Cluster : _____

[illegible]

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		REMAKS
							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

REPORT ON THE PHYSICAL COUNT OF SEMI-EXPENDABLE PROPERTY

(Type of Semi-expendable Property)

As at December 31, 2024

Fund Cluster : _____

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

Article	Description	Stock Number	Unit of Measure	Unit Value	Balance Per Card	On Hand Per Count	Shortage/Overage		Remarks
					(Quantity)	(Quantity)	Quantity	Value	
<div>Certified Correct by: _____ Approved by: _____ Verified by: _____</div> <div>Signature over Printed Name of Inventory Committee Chair and Members Signature over Printed Name of Head of Agency/Entity or Authorized Representative Signature over Printed Name of COA Representative</div>									

ANNEX C

REPLACE WITH THE NAME OF SCHOOL

SUMMARY OF THE
REPORT ON THE PHYSICAL COUNT OF SEMI-EXPENDABLE PROPERTY (RPCSP)
NATIONAL PROPERTY
AS OF DECEMBER 31, 2024

ACCOUNT TITLE	ACCOUNT CODE	RPCPPE AMOUNT
Books	10607020	
Communications Equipment	10605070	
Disaster Response and Rescue Equipment	10605090	
Furniture and Fixtures	10607010	
Information and Communications Technology Equipment	10605030	
Medical Equipment	10405100	
Motor Vehicles	10606010	
Office Equipment	10605020	
Other Machinery and Equipment	10605990	
Other Property, Plant, and Equipment	10699990	
Technical and Scientific Equipment	10605140	
Sports Equipment	10605130	
TOTAL		-

Certified Correct by:

PUT THE NAME OF PROPERTY CUSTODIAN HERE
SCHOOL PROPERTY CUSTODIAN

Validated and Approved by:

PUT NAME OF THE SCHOOL PRINCIPAL HERE
SCHOOL PRINCIPAL

REPLACE WITH THE NAME OF SCHOOL

SUMMARY OF THE
REPORT ON THE PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT (RPCPPE)
NATIONAL PROPERTY
AS OF DECEMBER 31, 2024

ACCOUNT TITLE	ACCOUNT CODE	RPCPPE AMOUNT
Books	10607020	
Communications Equipment	10605070	
Disaster Response and Rescue Equipment	10605090	
Furniture and Fixtures	10607010	
Information and Communications Technology Equipment	10605030	
Medical Equipment	10405100	
Motor Vehicles	10606010	
Office Equipment	10605020	
Other Machinery and Equipment	10605990	
Other Property, Plant, and Equipment	10699990	
Technical and Scientific Equipment	10605140	
Sports Equipment	10605130	
TOTAL		-

Certified Correct by:

PUT THE NAME OF PROPERTY CUSTODIAN HERE
SCHOOL PROPERTY CUSTODIAN

Validated and Approved by:

PUT NAME OF THE SCHOOL PRINCIPAL HERE
SCHOOL PRINCIPAL