



Republic of the Philippines
Department of Education
NATIONAL CAPITAL REGION
SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Office of the Schools Division
Superintendent

JUL 28 2025

MEMORANDUM

SCHOOLS DIVISION INVENTORY TEAM AND VALIDATION SCHEDULE FOR THE SEMI-ANNUAL PHYSICAL INVENTORY COUNT OF SUPPLIES AND CONSUMABLES

To: OIC – Assistant Schools Division Superintendent
Chief Education Supervisor, Curriculum Implementation Division
Chief Education Supervisor, School 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. In adherence to Section 2 of Presidential Decree No. 1445 and in compliance with the Government Accounting and Auditing Manual (GAAM), this Office upholds its responsibility through regular inventory-taking and the timely submission of inventory reports to the Commission on Audit (COA).
2. To ensure an accurate and updated inventory of government properties, the Schools Division Inventory Team (see enclosure A) shall conduct the Semi-Annual Physical Inventory of Supplies/Consumables in all elementary and secondary schools within the division from July 25 to July 30, 2025 (see enclosure B for the schedule of validation).
3. All schools are required to present the following updated documents during their scheduled inventory date for validation purposes:
 - Stock Card (Appendix 57)
 - Report of Supplies and Materials Issued (RSMI)
 - Requisition and Issue Slip (RIS)
 - Other relevant records related to consumable supplies
4. Furthermore, the **Report on the Physical Count of Inventories (RPCI)**, Annex 66 (see enclosure C), reflecting the actual count, must be submitted to the Supply Unit on or before July 30, 2025, in three (3) copies, printed on long bond paper (8.5" x 13").
5. **Implementing Units (IUs) are directed to conduct their own inventory** and submit separate inventory reports following the same guidelines and submission schedule to the Commission on Audit.

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UN-2025-316




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6. Please be reminded that this activity is subject to audit by the **Commission on Audit (COA)** and must therefore be undertaken with utmost seriousness, accuracy, and in a formal and transparent manner. Non-compliance or improper conduct of the inventory may result in audit observations and administrative consequences.

7. Expenses relevant to this activity may be charged against school fund subject to Accounting and Auditing Rules and Regulations.

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


VIOLETA M. GONZALES
Assistant Schools Division Superintendent
Officer-in-Charge
Office of Schools Division Superintendent
OIC- 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 SEMI-ANNUAL INVENTORY

316 /July 17, 2025

Enclosure A.

MEMBERS FOR DIVISION INVENTORY TEAM FOR CONSUMABLES

Team Leader : *Ms. Noemi A. Valdez*
Administrative Officer V

National Property : *Ms. Joiche I. Luna*
Division Supply Officer

Dr. Leonaida L. Gutierrez
Team Leader, Inspectorate Team

Romeo A. Relato
Administrative Assistant III, Accounting Unit

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

Donations : *Mr. Paul Dela Vega*
SEPS, Social Mobilization and Networking Unit

Auditor : *Ms. Gina D. Garcia*
State Auditor III, Team Leader, COA

Enclosure B.

VALIDATION SCHEDULE

DAY 1 (July 25, 2025)

Muntinlupa Elementary School
Itaas Elementary School
Poblacion Elementary School
Poblacion National High School
Victoria Elementary School
Muntinlupa National High School (JHS)
Muntinlupa National High School (SHS)
Tunasan National High School (JHS)
Tunasan National High School (SHS)

DAY 2 (July 28, 2025)

Tunasan Elementary School
Muntinlupa Science High School (JHS)
7Muntinlupa Science High School (SHS)
Putatan Elementary School
Lakeview Integrated School (Elem)
Lakeview Integrated School (JHS)
Soldiers Hills Elementary School
F. De Mesa Elementary School

DAY 3 (July 29, 2025)

Pedro E. Diaz High School
Bayanan Elementary School – Main
Bayanan Elementary School – Unit 1
Alternative Learning System
Alabang Elementary School
Filinvest Alabang Elementary School
Cupang Elementary School – Annex
Bagong Silang Elementary School
Sucat Elementary School – Zone 3
Sucat Elementary School – Zone 4

DAY 4 (July 30, 2025)

Cupang Elementary School – Main
Cupang Senior High School
Buli Elementary School
Muntinlupa Business High School – Main
Sucat Elementary School – Main
Muntinlupa Business High School – Annex
Sucat Senior High School

Enclosure C.

**REPORT ON THE PHYSICAL COUNT OF INVENTORIES
(RPCI)**

INSTRUCTIONS

- A. The RPCI is a form used to report the physical count of inventory items by type such as Office Supplies Inventory; Accountable Forms Inventory; Medical, Dental and Laboratory Supplies Inventory; Food Supplies Inventory, etc. which are owned by the agency/entity. It shall be prepared semi-annually by the Inventory Committee and by fund cluster.
- B. This form shall be accomplished as follows:
1. **Type of Inventory Item** – inventory account name such as Office Supplies Inventory, Accountable Forms Inventory, Medical, Dental and Laboratory Supplies Inventory, Food Supplies Inventory, etc.
 2. **As at** _____ – date of the report
 3. **Fund Cluster** – fund cluster name/code in accordance with the UACS
 4. **Name of Accountable Officer** – name of the accountable officer or Supply and/or Property 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., folder, bond paper, ball pen)
 9. **Description** – brief description of the article (e.g., file tag board for legal size, 210 mm x 297 mm (A4) min. of 70 gms, fine point black)
 10. **Stock Number** – assigned stock number by the Supply and/or Property Division/Unit
 11. **Unit of Measurement** – unit of measurement of the property, goods or supplies e.g., piece, ream, box, etc.
 12. **Unit Value** – cost per unit
 13. **Balance per Card** – quantity of item/s or article/s appearing in the SLCs
 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 SLCs over that of the physical count (Shortage) or vice versa (Overage)
 16. **Remarks** – whereabouts, conditions and other relevant information on the inventories noted during the physical count
- C. The report shall be reconciled with the SLCs and SCs 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 reports shall be prepared in four (4) copies and certified correct by the Inventory Committee, approved by the Head of Agency or his/her authorized representative, and verified by the COA Auditor. This shall be distributed as follows:
- Original* – COA Auditor, through the Accounting Division/Unit
 - Copy 2* – Supply and/or Property Division/Unit
 - Copy 3* – Inventory Officer/Committee
 - Copy 4* – Accounting Division/Unit
- E. 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.

REPORT ON THE PHYSICAL COUNT OF INVENTORIES

(Type of Inventory Item)

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	Stock Number	Unit of Measure	Unit Value	Balance Per Card	On Hand Per Count	Shortage/Overage		Remarks
					(Quantity)	(Quantity)	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
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