



Republic of the Philippines
Department of Education
REGION VII – CENTRAL VISAYAS
Schools Division of Cebu Province

Office of the Schools Division Superintendent

DIVISION MEMORANDUM

No. 211, s. 2023

SUBMISSION OF MIDYEAR INVENTORY AND PROPERTY REPORTS FOR FY 2023

To : Public Schools District Supervisors/OICs
Elementary and Secondary School Heads/TICs
District/School Property Custodians
Administrative Officer II
All Others Concerned

1. Pursuant to Commission on Audit (COA) Circular No. 2022-004 dated May 31, 2022 Re: ***“Guidelines on the Implementation of Sec. 23 of the General Provisions of Republic Act (RA) No. 11639 also known as General Appropriations Act (GAA) for Fiscal Year (FY) 2022”***, all School Property Custodians, including Administrative Officers II of Implementing/Operating Units (IUs/OUTs) of the Division of Cebu Province, are hereby instructed to submit the Semi-Annual Inventory and Property Reports through the Supply Section of this Office.
2. In cognizance of the large scope of responsibilities covered by the property custodianship works and of Item 5.2. of COA Circular No. 2020-006 which states that, *“The Head of the Agency shall create an Inventory Committee composed of adequate number of members”*, it is hereby directed that the field shall create a School Inventory Committee who will carry out the physical inventory-taking and ascertain the veracity of the reports submitted from the field.
3. In view of the Circular’s governing guidelines, the minimum composition of the School Inventory Committee, shall be as follows:

| School Inventory Committee | |
|--|------------------|
| Administrative Officer II/School Property Custodian | Chairperson |
| Administrative Assistant II/III (Designated Accounting Representative) | Vice Chairperson |
| Teachers (ICT/LR Coordinator) | Member/s |


The members of the School Inventory Committee are expected to perform the following duties and responsibilities:

- 3.1. Conduct physical count of all inventories of supplies, semi-expendable properties and PPEs whether acquired through purchase or donation, including those constructed by administration and found at station

- 3.2. Ascertain the existence, completeness, and condition of all semi-expendable properties and PPEs owned by the school and the Division Office
- 3.3. Update records based on the results of the physical inventory-taking and reconcile balances of Inventory and PPE Accounts with the SDO-Accounting Unit and SDO-Supply Unit through the Senior Bookkeeper for IUs and OUs
4. The School Property Custodian shall be responsible for the actual physical count of property and for ascertaining the existence of all properties, supplies and materials issued and on stock. Correspondingly, the recording, valuation, appraisal or costing of unvalued properties and items including disposals and wastage thereof shall be the responsibility of the SDO-Accounting/Senior Bookkeeper or the school's designated appraisal personnel. Any adjustments made in the records pertaining to supplies, materials and properties should be promptly recorded and prepared, bearing the knowledge and consent of the School Head.
5. Relative to this, property custodians and school heads are also required to submit their applications for disposals through the submission of Inventory and Inspection Report for Unserviceable Property (IIRUP), Inventory and Inspection Report for Unserviceable Semi-Expendable Property (IIRUSP), Waste Materials Report (WMR) and other necessary attachments, in preparation for the conduct of "One-Time Cleansing of PPE Accounts of Government Agencies."
6. The following inventory and property reports must be consolidated per district except for implementing/operating schools and must be submitted in soft copy (excel format) to **depedcebusupply@gmail.com** on or before July 03, 2023, to wit:
 - 6.1. Report on the Physical Count of Inventories (RPCI)
 - 6.2. Report on the Physical Count of Semi Expendable Property (RPCSP)
 - 6.3. Registry of Semi-Expendable Property Issued (RegSPI)
 - 6.4. Report on the Physical Count of Property, Plant and Equipment (RPCPPE)
7. The record data cut-off date of the aforementioned reports shall be on June 15, 2023. All signed hard copies shall be collected after the actual validation and review of the Division and District Validation Team which will be scheduled and announced separately.
8. Immediate dissemination of this memorandum is enjoined.



SENEN PRISCILO P. PAULIN, CESO V

 Schools Division Superintendent



Address: IPHO Bldg., Sudlon, Lahug, Cebu City
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Republic of the Philippines
Department of Education
 Region VII, Central Visayas
DIVISION OF CEBU PROVINCE
 District of _____

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REPORT ON THE PHYSICAL COUNT OF INVENTORIES

As at June 30, 2023

Fund Cluster: _____
 Name of School: _____
 School ID No.: _____

For which: (Name of Accountable Officer), (Official Designation), (Entity Name) is accountable, having assumed responsibility in (Date of Assumption In the School)

| UACS Object Code | Type of Inventory | Article | Description | Stock No. | Unit of Measure | Unit Value | Balance Per Card | On Hand Per Count | Shortage/Overage | | Remarks |
|------------------|---|---------|-------------|-----------|-----------------|------------|------------------|-------------------|------------------|-------|---------|
| | | | | | | | Quantity | Quantity | Quantity | Value | |
| 1040401000 | Office Supplies Inventory | | | | | | | | | | |
| 1040402000 | Accountable Forms, Plates, & Stickers Inventory | | | | | | | | | | |
| 1040405000 | Food Supplies Inventory | | | | | | | | | | |
| 1040406000 | Drugs and Medicines Inventory | | | | | | | | | | |
| 1040407000 | Medical, Dental & Laboratory Supplies Inventory | | | | | | | | | | |
| 1040413000 | Construction Materials Inventory | | | | | | | | | | |
| 1040499000 | Other Supplies and Materials Inventory | | | | | | | | | | |

Certified Correct by:

Signature Over Printed Name of School Inventory Personnel/Property Custodian

Approved by:

Signature Over Printed Name of School Head

Verified by:

Signature Over Printed Name of Review Committee Representative



Republic of the Philippines
Department of Education
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 District of _____

Annex A.8

REPORT ON THE PHYSICAL COUNT OF SEMI-EXPENDABLE PROPERTY

As at June 30, 2023

Fund Cluster: _____
 School Name: _____
 School ID No.: _____

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

| Date of Acquisition | UACS Object Code | Type of Semi Expendable Property | Article | Description | Semi-Expendable Property No. | Unit of Measure | Unit Value | Balance Per Card | On Hand Per Count | Shortage/Overage | | Remarks |
|---------------------|------------------|---|---------|-------------|------------------------------|-----------------|------------|------------------|-------------------|------------------|-------|---------|
| | | | | | | | | Quantity | Quantity | Quantity | Value | |
| | 1040502000 | Semi-Expendable Office Equipment | | | | | | | | | | |
| | 1040503000 | Semi Expendable Information and Communications Technology Equipment | | | | | | | | | | |
| | 1040507000 | Semi Expendable Communications Equipment | | | | | | | | | | |
| | 1040508000 | Semi Expendable Disaster Response and Rescue Equipment | | | | | | | | | | |
| | 1040510000 | Semi-Expendable Medical Equipment | | | | | | | | | | |
| | 1040511000 | Semi-Expendable Printing Equipment | | | | | | | | | | |
| | 1040512000 | Semi-Expendable Sports Equipment | | | | | | | | | | |
| | 1040503000 | Semi-Expendable Technical and Scientific Equipment | | | | | | | | | | |
| | 1040519000 | Semi-Expendable Other Machinery and Equipment | | | | | | | | | | |
| | 1040601000 | Semi-Expendable Furniture and Fixtures | | | | | | | | | | |

Certified Correct by:

Signature Over Printed Name of School Inventory
 Personnel/Property Custodian

Approved by:

Signature Over Printed Name of School Head

Verified by:

Signature Over Printed Name of Review Committee/
 COA Representative



Republic of the Philippines
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District of _____

REGISTRY OF SEMI-EXPENDABLE PROPERTY ISSUED

Entity Name:
Semi-Expendable Property:

Fund Cluster:
Sheet No.:

| Date | Reference | | Item Description | Estimated Useful Life | Issued | | Returned | | Re-Issued | | Disposed | Balance | Amount | Remarks |
|------|--------------|------------------------------|------------------|-----------------------|--------|----------------|----------|----------------|-----------|----------------|----------|---------|--------|---------|
| | ICS/RRSP No. | Semi-Expendable Property No. | | | Qty | Office/Officer | Qty | Office/Officer | Qty | Office/Officer | Qty | Qty | | |
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 District of _____

REPORT ON THE PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT
 As at June 30, 2023

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Fund Cluster: _____
 Name of School: _____
 School ID No.: _____

For which: (Name of Accountable Officer), (Official Designation), (Entity Name) is accountable, having assumed responsibility in (Date of Assumption In the School)

| Date of Acquisition | UACS Object Code | Type of PPE | Article | Item Description (Include Serial Nos. if any) | Property No. | Unit of Measure | Unit Value | Quantity Per Property Card | Quantity Per Physical Count | Shortage/Overage | | Remarks /Condition |
|---------------------|------------------|--|---------|---|--------------|-----------------|------------|----------------------------|-----------------------------|------------------|-------|--------------------|
| | | | | | | | | | | Quantity | Value | |
| | 1060304000 | Water Supply Systems | | | | | | | | | | |
| | 1060305000 | Power Supply Systems | | | | | | | | | | |
| | 1060502000 | Office Equipment | | | | | | | | | | |
| | 1060503000 | Information and Communications Equipment | | | | | | | | | | |
| | 1060507000 | Communications Equipment | | | | | | | | | | |
| | 1060509000 | Disaster Response and Rescue Equipment | | | | | | | | | | |
| | 1060511000 | Medical Equipment | | | | | | | | | | |
| | 1060512000 | Printing Equipment | | | | | | | | | | |
| | 1060513000 | Sports Equipment | | | | | | | | | | |
| | 1060514000 | Technical and Scientific Equipment | | | | | | | | | | |
| | 1060599000 | Other Machinery & Equipment | | | | | | | | | | |
| | 1060601000 | Transportation Equipment | | | | | | | | | | |
| | 1060701000 | Furniture and Fixtures | | | | | | | | | | |

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|---|---|---|
| Certified Correct by: Signature Over Printed Name of School Inventory Personnel/Property Custodian | Approved by: Signature Over Printed Name of School Head | Verified by: Signature Over Printed Name of Review Committee Representative |
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