



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



May 7, 2019

DIVISION MEMORANDUM
No. 258, s. 2019

URGENT SUBMISSION OF REPORT ON THE PHYSICAL COUNT OF INVENTORIES (RPCI)

**TO: Assistant Schools Division Superintendents
Chiefs, Functional Divisions
Education Program Supervisors/Coordinators
Public Schools Division Supervisors (PSDSs)/OICs
Principal/Heads of Elem. & Secondary Schools
Teachers and All Others Concerned**

1. This office is **REQUIRING** all the Districts, Elementary and non-implementing Secondary Schools, to submit inventory of **ALL** Semi-Expendable Items (materials, equipment, properties and items worth below 15,000 with useful life of more than one year)
2. Attached herewith is the RPCI (Report on the Physical Count of Inventories) form from COA's Government Accounting Manual (GAM). This form shall be accomplished by the School Property Custodian and then be submitted to the District Property Custodian for proper consolidation. All District Supervisors are **directed** to oversee the compliance of this **URGENT** report.
3. Please submit the consolidated report to the Division Supply Officer, Mr. Patricio J. Gonzaga on or before the end of May 2019.
4. For information and guidance of all concerned.


RHEA MARA ANGTUD, Ed.D., CESO VI
Schools Division Superintendent

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

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.