



Republic of the Philippines  
**Department of Education**  
REGION IX  
SCHOOLS DIVISION OF DAPITAN CITY

**Office of the Schools Division Superintendent**

**MEMORANDUM**

No. 93, s. 2022

To: **OIC - Assistant Schools Division Superintendent**  
**Chief, Curriculum Implementation Division**  
**Chief, School Governance and Operations Division**  
**Education Program Supervisors**  
**Public Schools District Supervisors**  
**Elementary and Secondary School Heads/Principals/TIC**  
**All Others Concerned**

From: *[Signature]*  
**FELIX ROMY A. TRIAMBULO, CESO V**  
Schools Division Superintendent

Subject: **PHYSICAL INVENTORY PLAN (PIP) FOR SEMI-EXPENDABLE  
EQUIPMENT AND PROPERTY, PLANT AND EQUIPMENT (PPE)**

Date: February 24, 2022

1. In view of COA Circular No. 06, s. 2020, "Guidelines and Procedures in the conduct of Physical Count of Property, Plant and Equipment (PPE), Recognition of PPE Items Found at Station, and Disposition for Non-Existing/Missing PPE Items, for the One-Time Cleansing of PPE Account Balances of Government Agencies", this Office hereby transmit the Physical Inventory Plan (PIP) for Semi-Expendable Equipment and Property, Plant and Equipment (PPEs) for the conduct of a Physical Inventory taking within the Department from March to August 2022.
2. All concerned personnel are enjoined to prepare the necessary supporting documents relative to the implementation of this Inventory Plan and present the same on the date stipulated in Annex A.
3. For strict compliance.

Department of Education  
Division of Dapitan City

**RELEASED**

NO 93 DATE 03/01/22  
TIME 11:11 BY [Signature]

Enclosure: As Stated  
Reference: As Stated



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ANNEX "A"

**PHYSICAL INVENTORY PLAN (PIP) FOR PROPERTY, PLANT AND EQUIPMENT (PPE)**

Pursuant to Commission on Adult (COA) Circular 2020-006 dated 31 January 2020, this plan is hereby prepared to ensure the efficient conduct of Physical Inventory Taking for purposes of Recognition of all PPEs found at the station and Disposition of Non-existing/Missing PPE items, for the One-Time Cleansing of PPE Account Balances at the Department of Education (DepEd) Central Office.

I. Preliminary Activities

The Inventory Committee, thru the Supply Office, must undertake the following Preliminary Activities on February 28, 2022:

- a. Initiate coordination meetings with the Accounting Unit, SGOD, CID, and the Internal Audit Service (IAS) in sorting out issues on record discrepancy.
- b. Provision of Property Tag design in conformity with the data requirements indicated in the Circular for approval of Inventory Committee.

 	PROPERTY NUMBER	
	ASSET CLASSIFICATION	
	ITEM/BRAND/MODEL	
	SERIAL NUMBER	
	ACQUISITION COST	
	ACQUISITION DATE	
	PERSON ACCOUNTABLE	
	VALIDATION/SIGNATURE	
	"Removing or tampering of this sticker is punishable by Law"	

Property Tag for Division Issuance. (Yellow Sticker)



 	PROPERTY NUMBER	
	ASSET CLASSIFICATION	
	ITEM/BRAND/MODEL	
	SERIAL NUMBER	
	ACQUISITION COST	
	ACQUISITION DATE	
	PERSON ACCOUNTABLE	
	VALIDATION/SIGNATURE	
	"Removing or tampering of this sticker is punishable by Law"	

Property Tag for LGU Issuance. (Blue Sticker)





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 	PROPERTY NUMBER	
	ASSET CLASSIFICATION	
	ITEM/BRAND/MODEL	
	SERIAL NUMBER	
	ACQUISITION COST	
	ACQUISITION DATE	
	PERSON ACCOUNTABLE	
	VALIDATION/SIGNATURE	
	"Removing or tampering of this sticker is punishable by Law"	

Property Tag for CO/RO Issuance. **(Red Sticker)**

- c. Procurement of needed equipment and materials (i.e bar code printer, bar code scanner and stickers) to be used in property tagging and inventory taking.
- d. Preparation of necessary report needed in the reconciliation period with the Accounting Division, to wit:
  - d.1 Property Cards
  - d.2 Stock Cards
  - d.3 Latest Report for Physical Count of Property Plant and Equipment (RCPPE)/ Asset Registry
  - d.4 Copy and soft copy of data list of Inventory and Inspection Report of Unserviceable Properties (IIRUP) to verify items that have already been disposed.
  - d.5 Copy and soft copy of data list of items transferred to various Schools thru Property Transfer Reports (PTR).
  - d.6 Segregation of Property Acknowledgment Receipt (PAR) per employee.
  - d.7 Preparation of initial list of items for disposal.
  - d.8 Printing of List per Employee Accountability (LPEA).
  - d.9 Printing of properties per Office.

I. Reconciliation Process

The Accounting Division must undertake updating of its records of acquisition/disposal/transfer of PPE's in the PPEs in the PPE Ledger Cards (PPELCs). The updated PPELCs of Accounting must be cross-validated with the RPCPPE of AMD.

- a. List of PPE Items which are recorded in the PPELCs but NOT included in the RPCPPE / Asset Registry / Physical Inventory Report.
- b. PPE items which are included in the RPCPPE but NOT recorded in the PPELCs.

After the completion of reconciliation between the Supply Unit and the Accounting Unit, the following reports are required to be submitted to the Inventory Committee as the Inventory Working Paper and as basis for inventory taking activities taking into consideration the capitalization threshold of P15,000.00.





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**II. Designation of Physical Inventory Team**

The Inventory Committee may designate personnel from other offices in addition to the AMD and Accounting Division to undertake the "Hard Task" of Physical Counting for check and balance. The number of personnel to undertake the Physical Inventory Taking shall depend on the magnitude/scope of work.

ROLES	RESPONSIBILITIES
<b>Checker and Counters</b>  1. Nancy T. Tendero 2. Jerry Perong 3. Lauriel Balucan 4. Administrative Officer II 5. School Property Custodian	Responsible in checking the existence of PPE 15k and above item) and Semi-expendable Equipment/Furniture (Less than 15k), items NOT included in the Inventory Working Paper and the actual condition of the items i.e  1. In Good Condition 2. Needing Repair 3. Unserviceable 4. Obsolete 5. No Longer Needed 6. Not used since purchase  Items not included in the said working paper shall be listed and considered "Found at Station" using the Inventory Count Form (ICF) provided by the COA.  Responsible in the verification of Accountable Officer for the particular item per office using the working paper as basis.  Affix temporary tags — yellow cartolina marker for PPE and green cartolina marker for Semi-Expendable Equipment.  Assign sequence number to all items with temporary tags as guide for the "Taggers" to follow in laying the final Property Tag of the items. Yellow tag for PPE and Green tag for semi- expendable equipment.  Submit report per office per item to AMD for the preparation and printing of Property Tags (Stickers)  Responsible for the orientation of designated Inventory Team for various category and classifications of PPE and semi-expendable items.  Responsible for cross-checking copies of PAR and ICS for all items NOT found during the Inventory Taking
<b>Taggers</b>  1. Peter Alavanza 2. Medar Padao	Responsible for laying the final tag based on the report submitted by the Counter and Checkers and prepared Property Tags (Stickers) by AMD Support personnel  Confirm all accountabilities based on Inventory Working Paper must be reported to AMD for preparation of renewal of PAR. New PAR will be prepared in case there is a change of Accountable Officer.  Responsible for the preparation and printing on Inventory Working Paper per Office that will be used by the Checkers and Counters in verifying the existence, condition, and





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	accountable officer of the items.
	Responsible for printing Property Tags per equipment per category per office based on the submitted list from Checkers.
	Preparation of new/renewal of PAR and ICS
<b>Validators</b> 1. Oliver B. Talaoc 2. Geordito T. Olario	Countercheck the Inventory Working Paper based on the number of PPEs, semi-expendable equipment, and those "found at station" as declared by the Counter and Checkers including the color code of equipment based on each category.
Supply Office and AO II assigned on corresponding districts	Facilitate signing of PAR and ICS
	Responsible for updating of Property Card and Stock Card Responsible for the preparation of Report of PPE and Physical Count of Inventories (RPCI)
	Responsible for providing the Inventory Committee with the list of items for derecognition

Witness: Representative from COA

### III. Physical Inventory Taking

The flow/movement of the personnel designated to do the "Hard Task" must be coordinated and organized for efficient and smooth conduct of the activity.

1. The Supply Office Support Staff will provide the Inventory Working Paper to Inventory Committee. The approved Working Paper shall be forwarded to the Inventory Team.
2. Prior to the start of physical inventory, an orientation will be facilitated by Supply Office on various classifications of PPEs and other issues that may arise during the Inventory Taking.
3. Assigned Checkers and Counters will take the 1st step on the actual undertaking, followed by Taggers and Validators taking the last step.
4. All items considered as "Found at the Station" will be appraised and shall be submitted to the Accounting Division for recognition as fixed asset if appraised value is P15,000.00 above. A PAR will be issued accordingly to the Accountable Officer. Otherwise, an ICS will be issued to monitor the accountability.
5. The inventory taking is expected to be finished in four (4) months, hence, all members will be relieved from their duties as indicated in section 5.3 of the COA Circular.
6. Items not found during the conduct of Physical Inventory Taking BUT was included in the "Inventory Working Paper" will be checked based on PAR and ICS on file.
7. All missing items without proof of accountability (including legacy data of the Accounting Division) shall be submitted to the Inventory Committee for endorsement to COA for derecognition.



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**IV. Schedule for Physical Inventory Taking**

To ensure the smooth undertaking of Physical Inventory without delay as far as the number of days indicated in the COA Circular 2020-006, strict observation of the recommended schedule must be properly followed. The approach of Physical Inventory Taking shall be on per School/Office.

School/Office	Schedule
Division Office	March 16 & 18, 2022
Dapitan City Central School	March 21 and 23, 2022
Dapitan City SPED Center	March 25, 2022
Dapitan City Experimental ES	March 28, 2022
Lawaan ES	March 30, 2022
Ma. Cristina ES	April 1, 2022
Capucan ES	April 4, 2022
Banbanban ES	April 6, 2022
Baylimango CS	April 8, 2022
Carang ES	April 11, 2022
Daro ES	April 13, 2022
Kauswagan IS	April 13, 2022
Napo ES	April 18, 2022
Oro ES and Oro NHSP	April 20, 2022
Sinonoc ES	April 22, 2022
Baylimango NHS	April 25, 2022
Aliguay IS	April 27, 2022
Larayan ES	April 29, 2022
Liyang ES	May 2, 2022
Owaon ES	May 4, 2022
Polo ES	May 6, 2022
San Pedro IS	May 9, 2022
San Vicente ES	May 11, 2022
Sicayab ES	May 13, 2022
Sulangon CS	May 16, 2022
Dakak NHS	May 18, 2022
Dakak NHS	May 20, 2022
Aseniero ES/ Aseniero NHS	May 23, 2022
Sigayan ES/ San Francisco ES	May 25, 2022
Masidlakon ES/ Opaon ES	May 27, 2022
Dampalan ES	May 29, 2022
San Nicolas ES	May 30, 2022
Potungan CS	June 1, 2022
Potungan NHS	June 3, 2022
Barcelona NHS	June 6, 2022
Ba-ao ES	June 8, 2022
Barcelona CS	June 10, 2022
Burgos ES	June 13, 2022
Diwaan ES	June 15, 2022
Hilltop ES	June 17, 2022



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Ilaya ES	June 20, 2022
Yabu PS	June 22, 2022
Ma. Uray ES	June 24, 2022
Oyan ES	June 27, 2022
Tamion ES	June 29, 2022
Sulangon NHS	July 1, 2022
Sulangon NHS	July 4, 2022
Antipolo ES	July 6, 2022
Larayan ES	July 8, 2022
Liyang ES	July 11, 2022
Owaon ES	July 13, 2022
Polo ES	July 15, 2022
San Pedro ES	July 18, 2022
San Vicente ES	July 20, 2022
Sicayab ES	July 22, 2022
Sulangon CS	July 25, 2022

**Schedule of Finalizing the Report on Physical Count of PPE and Inventory**

Whole month of August, 2022	
Person in charge in finalization of the RPCPPE:	
Nancy T. Tendero	Division Office
Lora Wenella Amores	Taguilon District
Grace Elumbaring	Baylimango District
Ritchel Abila	Dapitan City Central District
Jhonalyn Macapañas	Sulangon District
Nerizah Luang	Potungan District
Maribel Eldian	Barcelona District

**V. Submission of Report**

On the basis of COA approved derecognition, findings and reconciliation result of the actual inventory taking, the Inventory Committee shall submit the Final Annual Report of Physical of Property, Plant and Equipment (RPCPPE) to the COA.

The said report will now be the basis for the Accounting Division to update its Property, Plant and Equipment Ledger Card (PPELC) and will serve as the beginning balance after the "One-Time Cleansing"



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