



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

Office of the Schools Division Superintendent

MEMORANDUM

No. 156, s. 2023

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

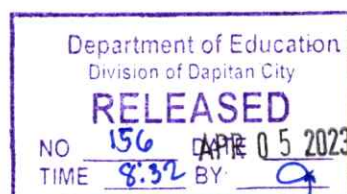
From: **DANNY B. CORDOVA, EdD, CESO VI**,
Assistant Schools Division Superintendent
Officer-In-Charge
Office of the Schools Division Superintendent

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

Date: April 3, 2023

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 April to May 2023.
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.

Enclosure: As Stated



Sunset Boulevard, Dawo, Dapitan City
(065) 917-5113
www.depeddapitancity.net

dapitancity@deped.gov.ph
fb.com/DepEdDapitanCity





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

Reference: As Stated

ANNEX "A"

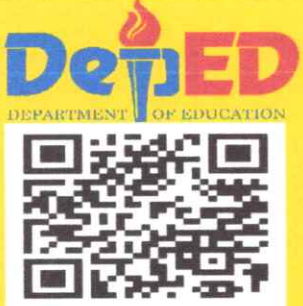
PHYSICAL INVENTORY PLAN (PIP) FOR PROPERTY, PLANT AND EQUIPMENT (PPE)

Pursuant to Commission on Audit (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. (Below are the sample Property Tag Designs, the choice of font size and design, and the design of the sticker in general is in your discretion.)

	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)





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

 	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





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

taking activities taking into consideration the capitalization threshold of P50,000.00.

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
Checker and Counters 1. Nathaniel A. Mendiola 2. Jerry M. Perong 3. IT Officer 4. AO II 5. School Property Custodian	Responsible in checking the existence of PPE 50,000 and above item) and Semi-expendable Equipment/Furniture (Less than 50,000), 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
Taggers 1. Peter Alavanza 2. June Bill G. Bagasina 3. AO II 4. School Property Custodian	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.





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

	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 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
Validators 1. Rosalio B. Conturno Jr. 2. Geordito T. Olario 3. Cheynee Gayle L. Eguia	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 P50,000.00 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.





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

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.

District/School	Schedule
Baylimango District	April 18-19, 2023
Potungan District	1 st Week of May 2023
Barcelona District	2 nd Week of May 2023
Aliguay IS	2 nd Week of May 2023
Selinog IS	3 rd Week of May 2023
Sulangon District	4 th Week of May 2023
Dapitan Central District	5 th Week of May 2023
Division Office	1 st Week of June 2023

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

Whole month of June, 2023	
Person in charge in finalization of the RPCPPE:	
Nathaniel A. Mendiola	Division Office
Administrative Officer II	Taguilon District
	Baylimango District
	Dapitan City Central District
	Sulangon District
	Potungan District
	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"





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

Physical Inventory Plan

