



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

Office of the Schools Division Superintendent

March 27, 2025

DIVISION MEMORANDUM

No. 235, s. 2025

**RECONSTITUTION OF DIVISION INVENTORY COMMITTEE AND
THE ONE-TIME CLEANSING OF PPE ACCOUNT BALANCES UNDERTAKING**

To: 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

1. Pursuant to the Commission on Audit Circular no. 2020-006 dated January 31, 2020 entitled "*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*" and as stated in the DepEd Handbook on Property and Supply Management under Chapter IV of Custodianship Article III known as the Inventory-Taking, this office hereby reconstitutes the Division Inventory Committee to conduct a complete physical count of inventories within four months:

Chairperson : AURELIO A. SANTISAS, ASDS
Vice Chairperson: GEORDITO T. OLARIO, AO V
Members : JERRY M. PERONG, EPS I (Physical Facilities)
LOURENCE N. REYES, ITO I (DCDAMS Admin)
JIDELLE G. GARCIA, Supply Officer
GLEN C. MOHAMETANO, Dentist II
PETER A. ALAVANZA, Librarian II
MARLYN E. ESMADÉ, EPS I (CID representative)
JONATHAN D. RELUYA, PDO II (SGOD representative)
JOHANN ANDREI A. LADERA, EPS II (SGOD representative)
ANTHONY KESTREL L. MEDIJA, ADA VI (SDS/ASDS representative)
RICKY B. PINO, ADAS III (Finance representative)
CYNTHIA O. DALMAN, AO IV (Administrative Section representative)
ALL SCHOOL ADMINISTRATIVE OFFICERS II (For Assigned Schools)
Secretary : APRIL ROSE O. CASTOR, ADA VI
Witness : COA Representative

2. As stipulated in the COA Circular No. 2020-006, the Division Inventory Committee (DIC) shall have the following functions and responsibilities for the One-Time Cleansing of PPE Account Balances undertaking:

a. Responsible for the conduct of actual count to ascertain the existence, completeness and condition of all PPEs owned by the government agency;



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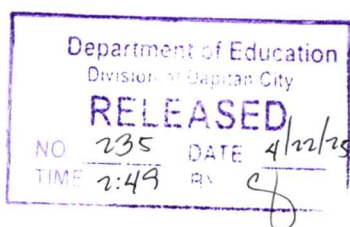




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- b. Strategize on how to conduct and complete the physical inventory within the prescribed period;
 - c. Prepare a Physical Inventory Plan (PIP) containing specific assignments/duties of the Committee members, the cut-off date and a schedule specifying the dates and locations of the inventory taking activities from start up to the targeted completion of the physical inventory, and shall be approved by the Schools Division Superintendent;
 - d. Submit the approved PIP to the COA Audit Team at least ten (10) calendar days before the scheduled start of inventory taking activities; and
 - e. Update the property records RPCPPE based on the results of the physical inventory and reconciled with accounting records to come up with the reconciled balances of PPE accounts to be considered as the correct balance of the agency's PPEs.
 - f. Facilitate the processes for the disposition of Non-existing/missing PPEs based on the validated PPE inventory records.
 - g. Facilitate the processes for the reconciliation and One-Time Cleansing of PPE Account balances in coordination with the Accounting Section.
3. Attached herewith is the **Physical Inventory Plan (PIP)** for Property, Plant, and Equipment (PPE), Responsibilities and Functions of Checkers, Counters, Taggers, Validators, Property and Accounting Units and the Inventory Count, Tagging, Validation and Reporting Flow Chart.
4. For strict compliance.


FELIX ROMY A. TRIAMBULO, CESO V
Schools Division Superintendent





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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, through the Supply Office, must undertake the following Preliminary Activities on **April 7, 2025**:

- a. Initiate coordination meetings with the Accounting Unit, SGOD, CID, and the Internal Audit Service (IAS) in sorting out issues on record discrepancy.
- b. Orient the Division Inventory Committee Team for the various category and classifications of PPE and semi-expendable.

II. Roles and Responsibilities of DIC Members

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.

PPE Checkers and Counters	Responsibilities
Jidelle G. Garcia Marlyn E. Esmade (CID) Johann Andrei A. Ladera (SGOD) Anthony Kestrel L. Medija (SDS and ASDS Office) Ricky B. Pino (Finance Section) Cynthia O. Dalman (Administrative Section) All Administrative Officers II for their respective schools assignment	Check and record the existing PPE 50,000 and above item) and Semi-expendable Equipment/Furniture (Less than 50,000), items NOT included in the Inventory Form/Template and the actual condition of the items i.e. <ol style="list-style-type: none"> 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. Write the 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.



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	<p>Submit report per office per item to AMD for the preparation and printing of Property Tags (Stickers).</p> <p>Orient the designated Inventory Team for various category and classifications of PPE and semi-expendable items.</p> <p>Cross-checking copies of PAR and ICS for all items NOT found during the Inventory Taking.</p>
Taggers	Responsibilities
<p>Lourence N. Reyes Glen C. Mohametano Peter A. Alavanza Jonathan D. Reluya April Rose O. Castor</p>	<p>Laying the final tag based on the report submitted by the Counter and Checkers and prepared Property Tags (Stickers) by AMD Support personnel.</p> <p>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.</p> <p>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.</p> <p>Responsible for printing Property Tags per equipment per category per office based on the submitted list from Checkers.</p> <p>Preparation of new/renewal of PAR and ICS</p>
Validators	Responsibilities
<p>Aurelio A. Santisas Geordito T. Olario Jerry M. Perong</p>	<p>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.</p>
Supply Office Personnel	Responsibilities
<p>Jidelle G. Garcia, AO IV - Supply</p>	<p>Prepare and sign the PAR and ICS</p> <p>Update Property Card and Stock Card Responsible for the preparation of Report of PPE and Physical Count of Inventories (RPCI).</p>
<p>April Rose O. Castor</p>	<p>Provide the Inventory Committee with the list of items for derecognition.</p>
Accounting Office Personnel	<p>Reconcile PPELCs/SLs with PCs.</p> <p>Take necessary accounting entries to reconcile books of accounts based on balances in the RPCPPE as adjusted.</p>
Witness/Observer	
<p>COA Representative</p>	

III. Physical Inventory Taking and Plan

The flow/movement of the personnel designated to do the "Hard Task" shall be coordinated and organized for efficient and smooth conduct of the following activities and tasks.



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1. The Supply Office will provide the Inventory Working Paper to the Inventory Committee. The approved Working Paper shall be forwarded to the Inventory Team per office.
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 Property Acknowledgment Receipt (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 that are 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. 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 of.
 - 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.
8. 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.

IV. Reconciliation of Inventory Count per RCPPE with Property and Accounting Records

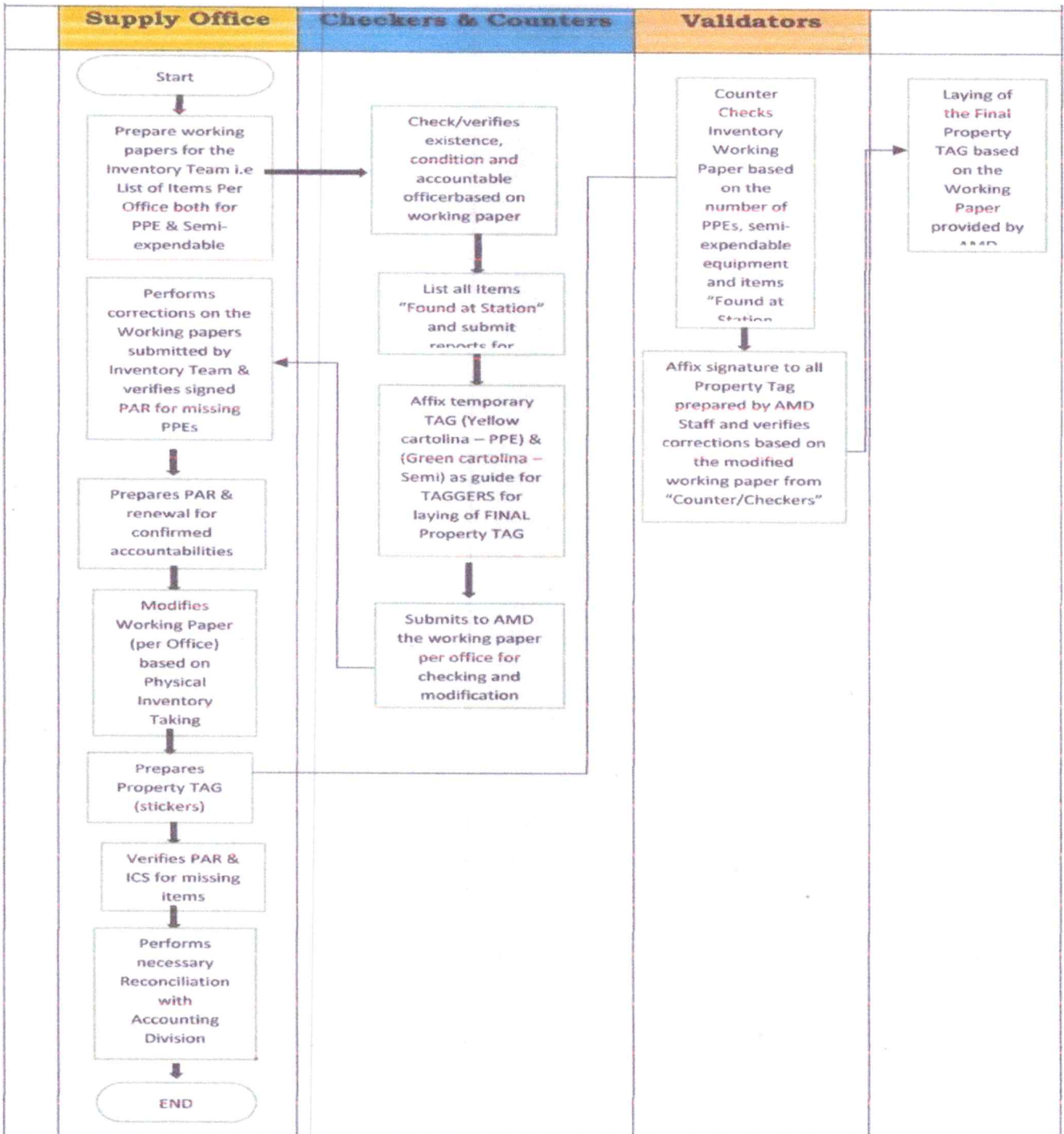
The Property and Accounting Units shall undertake collaborative procedures to ensure that all PPEs included in the RCPPE are duly recorded in their respective records and that the Property Cards maintained by the Property Unit and the PPELCs maintained by the Accounting Unit are reconciled. The reconciliation shall be completed within 10 days from the rendition of the RCPPE by the Inventory Committee.





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PPE INVENTORY FLOW CHART



V. Submission of Report

On the basis of COA approved derecognition, findings and reconciliation result of the actual inventory taking, the DIC 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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