



Republic of the Philippines
Department of Education
REGION X – NORTHERN MINDANAO
SCHOOLS DIVISION OF OZAMIZ CITY

July 11, 2023

DIVISION MEMORANDUM

No. 217 , s. **2023**

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

TO : Assistant Schools Division Superintendent
Chief Education Supervisors (CID and SGOD)
Public Elementary and Secondary School Heads (Non-IUS)
School Property Custodians
Concerned Personnel
This Division

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) Property, Plant, and Equipment (PPEs) for the conduct of a Physical Inventory taking within the Department from May 9, 2023 to October 5, 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. This memorandum has explicitly amended Division Memorandum #127 series of 2023.
4. For strict compliance.


NIMFA R. LAGO-CESO-VI
Assistant Schools Division Superintendent
OIC- Office of the Schools Division Superintendent

Enclosure: As Stated
Reference: As Stated
To be indicated in the perpetual index in the ff. subjects:
Equipment, Plant, Property and Policy

ANNEX A



Address: IBJT Compound, Carangan, Ozamiz City
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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:

- a. Initiate coordination meetings with the Accounting Unit, in sorting out issues on record discrepancies.
- b. Provision of Property Tag design in conformity with the data requirements indicated in the Circular. Below is the template for the sticker. See Annex B for the guide in assigning property number.

	PROPERTY NUMBER	2022-50-30-0001-03
	ASSET CLASSIFICATION	ICT EQUIPMENT
	ITEMBRAND/MODEL	Laptop, DELL
	SERIAL NUMBER	56JSPG3)
	ACQUISITION COST	60,600.80
	ACQUISITION DATE	22-Jan-2022
	PERSON ACCOUNTABLE	BRENDA O. ACIERTO
	VALIDATION/SIGNATURE	

Property Tag for Property, Plant and Equipment (PPE) - items amounting to P50,000.00. School must provide stickers for the PPE.

- c. Preparation of necessary report needed in the reconciliation period with the Division Accounting, to wit:
 - C.1 Latest Report for Physical Count of Property Plant and Equipment (RCPPE)/Asset Registry
 - C.2 Hard 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.
 - C.3 Copy and soft copy of data list of items transferred to various Schools thru Property Transfer Report (PTR).
 - C.4 Segregation of Property Acknowledgment Receipt (PAR) per





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- employee.
- C.5 Preparation of initial list of items for disposal.
 - C.6 Printing of List per Employee Accountability (LPEA).

II Reconciliation Process

The Accounting Division must undertake updating of its records of the acquisition/disposal/transfer of 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 PPELC

After the completion of the 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 P50,000.00.

II Designation of Physical Inventory Team

The Inventory Committee may designate personnel from other offices in addition to the Supply Office 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.





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ROLES	RESPONSIBILITIES
<p>CHECKER AND COUNTERS</p> <p>(must include Supply Officer and School Property Custodian)</p> <p>Supply Personnel</p> <ol style="list-style-type: none"> 1. VICTORIO C. MARIGOMEN, JR. 2. LOUIE J. MORENO 3. ENGR. ERIC PAUL CATULONG – (Building and Land only) 4. RALPH BERNARD BALANDRA 	<p>Responsible in checking the existence of PPE 50k and above item) and, items NOT included in the Inventory Working Paper and the actual condition of the items i.e.</p> <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 <p>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.</p>
<p>5. SCHOOL PROPERTY CUSTODIAN</p>	<p>Confirm all accountabilities based on Inventory Working Paper and must be reported to Supply Office for preparation of renewal of PAR. New PAR will be prepared in case there is a change of Accountable Officer.</p>
	<p>Assign temporary tags - yellow Cartolina tag for PPE.</p>
	<p>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.</p>
<p>TAGGERS</p> <p>(must include Supply Staff and School Property Custodian)</p> <ol style="list-style-type: none"> 1. SUSITH L. LUNA 2. LOUIE J. MORENO 3. SCHOOL PROPERTY CUSTODIANS 	<p>Shall prepare and print Property Tags (Stickers).</p> <p>Responsible for laying the final tag based on the report submitted by the Counter and Checkers and prepared Property Tags (Stickers) by Supply personnel.</p>





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ROLES	RESPONSIBILITIES
VALIDATORS ADAS-III	Countercheck the Inventory Working Paper based on the number of PPEs, and those “found at station” as declared by the Counter and Checkers including the color code of equipment based on each category.
Supply Office Personnel 1. VICTORIO C. MARIGOMEN, JR. 2. LOUIE J. MORENO 3. RALPH BERNARD BALANDRA 4. SUSITH L. LUNA 5. CHARITY BAGUIO WITNESS: Representative from Commission on Audit (COA)	Responsible for the Orientation of the designated Inventory Team for various classifications of PPE. 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 cross-checking copies of PAR and ICS for all items NOT found during the Inventory Taking Preparation of new/renewal of PAR and facilitate the signing. Responsible for updating of Property Card and the preparation of Report of PPE. Responsible for providing the Inventory Committee with the list of items for derecognition





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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 assets if the appraised value is P50,000.00 above. A PAR will be issued accordingly to the Accountable Officer.
5. The inventory taking is expected to be finished in three (3) 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” and will be checked based on PAR.
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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III. Physical Inventory Taking

8. 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.
9. 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.
10. Assigned Checkers and Counters will take the 1st step on the actual undertaking, followed by Taggers and Validators taking the last step.
11. All items considered as “Found at the Station” will be appraised and shall be submitted to the Accounting Division for recognition as fixed assets if the appraised value is P50,000.00 above. A PAR will be issued accordingly to the Accountable Officer.
12. The inventory taking is expected to be finished in three (3) months, hence, all members will be relieved from their duties as indicated in section 5.3 of the COA Circular.
13. Items not found during the conduct of Physical Inventory Taking BUT was included in the “Inventory Working Paper” and will be checked based on PAR.



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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 COA Circular 2020-006, strict observance of the recommended schedule must be properly followed. The approach of Physical Inventory Taking shall be per School.

SCHEDULES OF INVENTORY		Timeline
	RECONCILIATION OF RECORDS	May 9, 2023, to July 31, 2023
DISTRICTS	Schools	
	Division Office	August 2 to 3, 2023
District 1	Andrea D. Costanera Elementary School	August 9, 2023
District 1	Felipe Carreon Central School	August 9, 2023
District 1	Sancho V. Capa Integrated School	August 9, 2023
District 2	Ozamiz City Central School	August 10, 2023
District 3	Baybay Central School	August 10, 2023
District 3	Catadman Elementary School	August 10, 2023
District 3	Misamis Annex Integrated School	August 15, 2023
District 3	Sta. Cruz Elementary School	August 15, 2023
District 4	Bacolod Elementary School	August 15, 2023
District 4	Dona Consuelo Elementary School	August 16, 2023
District 4	Gango Elementary School	August 16, 2023
District 4	Maningcol Central School	August 16, 2023
District 4	San Antonio Elementary School	August 17, 2023
District 4	San Antonio National High School	August 17, 2023
District 5	Domingo A. Barloa Elementary School	August 17, 2023
District 5	Embargo Elementary School	August 23, 2023
District 5	Gotocan Elementary School	August 23, 2023
District 5	Labo Central School	August 23, 2023
District 5	Mintalar Elementary School	August 24, 2023
District 5	Sangay Integrated School	August 24, 2023
District 6	Antero D. Hinagdanan Elementary School	August 24, 2023
District 6	Dalapang Elementary School	August 30, 2023
District 6	Faustino C. Decena Elementary School	August 30, 2023
District 6	Hilarion J. Ramiro Elementary School	August 30, 2023



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District 6	Jose Lim Ho National High School	August 31, 2023
District 6	Maximo S. Laurete Sr. Central School	August 31, 2023
District 6	Roman E. Mabanag Elementary School	August 31, 2023
District 7	Antero U. Roa Central School	September 6, 2023
District 7	Capucan C. Elementary School	September 6, 2023
District 7	Capucan Integrated School	September 6, 2023
District 7	Guingona Elementary School	September 7, 2023
District 7	Montol National High School	September 7, 2023
District 7	Pershing Tan Queto, Sr. Elementary School	September 7, 2023
District 7	Tipan Elementary School	September 13, 2023
District 8	Cogon Elementary School	September 13, 2023
District 8	Gala Elementary School	September 13, 2023
District 8	Gala National High School	September 14, 2023
District 8	Guimad Elementary School	September 14, 2023
District 8	Juan A. Acapulco Elementary School	September 14, 2023
District 8	Marcelino C. Regis Integrated School	September 20, 2023
District 9	Balintawak Elementary School	September 20, 2023
District 9	Bongbong Elementary School	September 20, 2023
District 9	Cruz Lanzado Saligan Elementary School	September 21, 2023
District 9	Dimaluna Elementary School	September 21, 2023
District 9	Malaubang Integrated School	September 21, 2023
District 9	Pulot Elementary School	September 27, 2023
District 9	Pulot National High School	September 27, 2023
District 10	Diego Tuastomban Elementary School	September 28, 2023
District 10	Gregorio A. Saquin Elementary School	September 28, 2023
District 10	Jacinto Nemeno Integrated School	September 28, 2023
District 10	Labinay Elementary School	October 4, 2023
District 10	Labinay National High School	October 4, 2023
District 10	Narciso B. Ledesma Central School	October 5, 2023
District 10	Sinusa Integrated School	October 5, 2023
District 10	Tabid National High School	October 5, 2023




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Annex B

	PROPERTY NUMBER	2022-50-30-0001-03
	ASSET CLASSIFICATION	ICT EQUIPMENT
	ITEM/BRAND/MODEL	Laptop, DELL
	SERIAL NUMBER	56JSPG3)
	ACQUISITION COST	60,600.80
	ACQUISITION DATE	22-Jan-2022
	PERSON ACCOUNTABLE	BRENDA O. ACIERTO
	VALIDATION/SIGNATURE	

0000	00		00		0000	00	
Year Purchased	PPE Sub-major account		General Ledger Account		Serial No. (One series per PPE Category/ Type/ Location)	Location Office	
	Land	10	Land	10		CID	01
	Building	40	Office	10	0001	SGOD	02
	Building	40	School	20		SDS	03
	Building	40	Other	90		ASDS	04
	Transportation	60	Motor Vehicles	10		SDS Quarter	05
	Other PPE	98	Other PPE			ASDS Quarter	06
	Furniture, Fixture and Books	70	Furniture and Fixtures	10		Accounting	07
	Furniture, Fixture and Books	70	Books	20		Finance	08
	Machinery	50	Machinery	10		Records	09
	Machinery	50	Office Equipment	20		Cash	10
	Machinery	50	ICT Equipment	30		Supply	11



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Machinery	50	Disaster Response and Rescue Equipment	90		Personnel	12
Machinery	51	Medical Equipment	10		Admin	13
Machinery	51	Printing Equipment	20		Legal	14
Machinery	51	Sports Equipment	30		Engr	15
Machinery	51	Technical and Scientific Equipment	40		ICT	16
Machinery	51	Other Machinery and Equipment	90		TH	17
					LR	18
					Storage Supply	19
					Storage Acctg	20
						21
					Storage SGOD	22
					Guard	23
					Board Room	24
					Webinar Room	25
					BAC Office	26
					Server Room	27
					Lobby	28
					Others	29
					Schools	30
					COA	31
					ALS	32
					Office of the Principal	33
					Office of the Assistant Principal	34
					Property Custodian	34
					Library	35
					Clinic	35
					H.E.	36
					ICT ROOM	37
					Faculty Room	



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