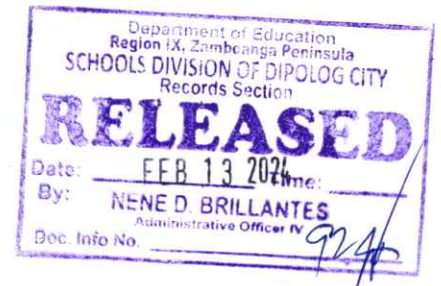




Republic of the Philippines  
**Department of Education**  
REGION IX – ZAMBOANGA PENINSULA  
SCHOOLS DIVISION OF DIPOLOG CITY



January 29, 2024

DIVISION MEMORANDUM  
No. 92, s. 2024

**CONDUCT OF PHYSICAL COUNT OF PROPERTY, PLANT, AND EQUIPMENT  
(PPE) IN THE SCHOOLS AND LEARNING CENTERS AND RECOGNITION OF PPE  
ITEMS FOUND AT STATION**

TO: All School Heads  
All Administrative Officers II  
All Teaching and Non-teaching Personnel  
*This Division*

1. COA 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” was issued.
2. Anent this issuance, concerned school personnel are enjoined to prepare the List of PPEs Found at Station as attached “Annex A”. The form must be accomplished and submitted on or before March 1, 2024 in soft and hard copies.
3. The Inventory Committee of the Schools Division Office will validate the list for schools that are non-implementing units and will submit the said list to the Accounting Section for recognition as fixed asset if appraised value is ₱50,000.00 and above.
4. Schools that are implementing units are enjoined to undertake the same One-Time Cleansing of PPE Account Balances.
5. Immediate dissemination of this Memorandum is desired.
6. For inquiries, please contact Deborah Mae L. Alejo, Administrative Officer IV (Supply Officer II) through [deborahmae.alejo@deped.gov.ph](mailto:deborahmae.alejo@deped.gov.ph).

**MA. LIZA R. TABILON EdD, CESO V**  
Schools Division Superintendent



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