



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

Division Memorandum  
No. 235, s. 2024

**MODIFIED PHYSICAL INVENTORY PLAN (PIP)  
FOR 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**

To: All Schools Division Office (SDO) Personnel  
This Division

1. Pursuant to 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”, this Office hereby transmits the Physical Inventory Plan (PIP) for Semi-Expendable Equipment and Property, Plant, and Equipment (PPEs) for the conduct of a Physical Inventory Taking in the SDO and schools and learning centers in the 3<sup>rd</sup> Quarter of 2024.
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. Immediate dissemination of this Memorandum is desired.

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





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**Annex "A"**

**MODIFIED PROPERTY INVENTORY PLAN (PIP)  
FOR 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**

Pursuant to Commission on Audit (COA) Circular No. 2020-006 dated January 31, 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 in the Schools Division Office of Dipolog City.

**I. Designation of Physical Inventory Team**

ROLES	RESPONSIBILITIES
<b>CHECKERS AND COUNTERS</b> 1. Shellah Marie T. Pactol 2. Deborah Mae L. Alejo 3. Marie Antoinette F. Nazareth 4. Engr. Christopher Ace B. Bael 5. Atty. Maria Cecille B. Tanaga 6. School Property Custodians/NSBI Coordinators	<p>Check the existence of PPE (items amounting to ₱50,000.00 and above) and Semi-Expendable property (items amounting to less than ₱50,000.00), items not included in the Inventory Working Paper, and items which actual conditions are the following:</p> <ol style="list-style-type: none"><li>1. in good condition;</li><li>2. needing repair;</li><li>3. unserviceable;</li><li>4. obsolete;</li><li>5. no longer needed; and</li><li>6. not used since purchase.</li></ol> <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.</p> <p>Verify from the Accountable Officer the particular item per office using the working paper as basis.</p> <p>Confirm all accountabilities based on Inventory Working Paper and report to the Property and Supply Section for preparation of renewal of</p>



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	<p>Property Acknowledgment Receipt (PAR). New PAR will be prepared in case there is a change of Accountable Officer.</p> <p>Affix temporary tags – blue sticker for PPE and red sticker for Semi-Expendable property.</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>Submit report per office per item to Property and Supply Section for the preparation and printing of Property Tags (stickers).</p>
<p><b>VALIDATORS</b></p> <ol style="list-style-type: none"> <li>1. Ana Riva E. Lanat</li> <li>2. Yuri Nathaniel B. Nadala</li> <li>3. Randy A. Geraga</li> <li>4. Ronillo S. Yarag</li> <li>5. Nur N. Hussien</li> <li>6. School Heads</li> </ol>	<p>Countercheck the Inventory Working Paper based on the number of PPEs, semi-expendable equipment, and those “found at station” as declared by the Checkers and Counters including the color code of equipment based on each category.</p>
<p><b>TAGGERS</b></p> <ol style="list-style-type: none"> <li>1. Deborah Mae L. Alejo</li> <li>2. Shellah Marie T. Pactol</li> <li>3. School Property Custodians/NSBI Coordinators</li> </ol>	<p>Lay the final tag based on the report submitted by the Counters and Checkers and prepared property tags by the Property and Supply Section.</p>
<p><b>SUPPLY OFFICE PERSONNEL</b></p> <ol style="list-style-type: none"> <li>1. Deborah Mae L. Alejo</li> <li>2. Shellah Marie T. Pactol</li> </ol>	<p>Orient the designated Inventory Team for various category and classification of PPE and semi-expendable items.</p> <p>Prepare and print the 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>Print the property tags per equipment per category per office based on the submitted list from the checkers.</p> <p>Cross-check copies of PAR and Inventory Custodian Slip (ICS) for all items not found during the Inventory Taking.</p> <p>Prepare new/renewed PAR and ICS.</p> <p>Facilitate signing of PAR and ICS.</p> <p>Update Property Card and Stock Card.</p> <p>Prepare Report on the Physical Count of PPE and Physical Count of Inventories (RPCI).</p> <p>Provide the Inventory Committee with the list of items for derecognition.</p>





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WITNESS Representative from the Commission on Audit (COA)	
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## II. Preliminary Activities


The Inventory Committee, through the Supply Office, must undertake the following Preliminary Activities:

- a. Initiate coordination meetings with the Accounting Unit in sorting out issues on record discrepancy;
- b. Provide Property Tag in conformity with the data requirements indicated in the Circular for approval of the Inventory Committee;

Property Tag for Property, Plant, and Equipment (PPE) – items amounting to ₱50,000.00 and above (Blue 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 Semi-Expendable Items – items amounting to less than ₱50,000.00 (Red 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*		



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- c. Procure the needed equipment and materials, i.e., bar code printer, bar code scanners and stickers) to be used in property tagging and inventory taking;
- d. Prepare the necessary report 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)
  - d.4. Inventory and Inspection Report of Unserviceable Properties (IIRUP) to verify the items that have already been disposed
  - d.5. List of items transferred to various schools thru Property Transfer Report (PTR)
  - d.6. Segregated PAR per employee
  - d.7. Initial list of items for disposal
  - d.8. List per Employee Accountability
  - d.9. List of properties per office

### **III. Physical Inventory Taking**

1. The Supply Office Support Staff will provide the Inventory Working Paper to the Inventory Committee. The approved Working Paper shall be forwarded to the Inventory Team.
2. Prior to the start of the physical inventory, an orientation will be facilitated by the 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 first 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 Section for recognition as fixed asset if appraised value is ₱50,000.00 and above. A PAR will be issued accordingly to the Accountable Officer. Otherwise, an ICS will be issued to monitor accountability.
5. The entire inventory process 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 the Physical Inventory Taking but was included in the Inventory Working Paper will be checked based on PAR and ICS on file.



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7. All missing items without proof of accountability (including legacy data of the Accounting Section) shall be submitted to the Inventory Committee for endorsement to COA for derecognition.

#### **IV. Reconciliation Process**

The Accounting Section must undertake updating of its records of acquisition/disposal/transfer of PPEs in the PPE Ledger Cards (PPELCs). The updated PPELCs of the Accounting Section must be cross-validated with the RPCPPE of the Property and Supply Section.

After the completion of the reconciliation between the Accounting Section and the Property and Supply Section, 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 ₱50,000.00.

- a. List of PPE items which are recorded in the PPELCs but not included in the RPCPPE; and
- b. List of PPE items which are included in the RPCPPE but not recorded in the PPELCs.

#### **V. Submission of Report**

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

The said report will now be the basis for the Accounting Unit to update its Property, Plant, and Equipment Ledger Cards (PPELC) and will serve as the beginning balance after the one-time cleansing.



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**VI. Schedule of Physical Inventory Taking**

Unit	Schedule
<b>Office of the Schools Division Superintendent (OSDS)</b> Property and Supply Records Cash Personnel Accounting Budget Legal Information and Communications Technology	July 8-12, 2024
<b>Curriculum Implementation Division (CID)</b> Learning Resources Management Instructional Management District Instructional Supervision	July 15-19, 2024
<b>School Governance and Operations Division (SGOD)</b> Planning and Research School Management, Monitoring, and Evaluation Human Resource Development Social Mobilization and Networking Educational Facilities School Health and Nutrition Youth Formation	July 22-26, 2024
<b>Schools and Learning Centers</b> <i>South District:</i> Punta CS <i>North District:</i> DPDS <i>West District:</i> MECS <i>East District:</i> ZNNHS	August 5-9, 2024
<i>South District</i> AQUMATSHS Cayasan ES Cogon ES Cogon NHS Diwan ES Guinsangaan ES Kepiyanan ES Laoy Olingan ES Linay ES Olingan ES Olingan South ES Pamansalan ES Pamansalan ETHS Punta CS Punta NHS San Alfonso ES San Jose ES Sangkol ES Sinaman IS Sta. Cruz ES	August 12-23, 2024



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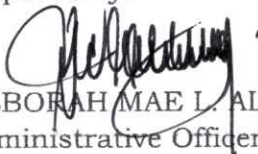


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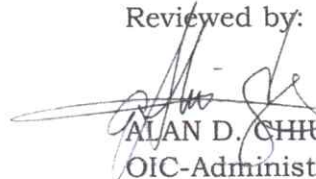
Virginia ES <i>North District</i> Barra ES Biasong ES Dipolog City NHS Dipolog PDS Dipolog SPED Center Sicayab ES Sicayab NHS	August 26-30, 204
<i>West District</i> Galas ES Galas NHS Magsaysay ES Miputak East CS Miputak NHS Sta. Filomena IS Sta. Isabel ES Tubod IS	September 2-6, 2024
<i>East District</i> Dicayas ES Estaka CS Gulayon IS Linabo ES Lugdungan ES Minaog ES St. John ES Sto. Niño ES Turno ES Upper Dicayas IS ZNNHS Main Campus ZNNHS Turno Campus	September 9-20, 2024

*Note: The above schedule may change subject to the presence of concerned personnel/accountable officers.*

Prepared by:

  
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