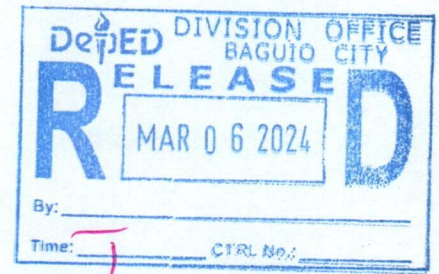




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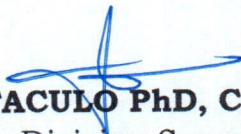
March 6, 2024

**DIVISION MEMORANDUM**  
No. **147-2024**

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

To: All Chief Education Supervisors  
Education Program Supervisors  
Section/Unit Heads  
Public Schools District Supervisors  
Public Schools Heads  
Others Concerned

1. Pursuant to Commission on Audit (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/Missing PPE Items, for the One-Time Cleansing of PPE Account Balances of Government Agencies). This Office announces the conduct of Physical Inventory for Semi-Expendable Equipment and Property, Plant and Equipment (PPEs) on June 3, 2024 to July 31, 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 Enclosure 1.
3. For information, guidance and strict compliance.

  
**SORAYA T. FACULO PhD, CESO VI**  
Assistant Schools Division Superintendent  
Officer-in-Charge  
Office of the Schools Division Superintendent







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ENCLOSURE 1

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

Pursuant to 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 Schools Division of Baguio City.

**I. DESIGNATION OF PHYSICAL INVENTORY TEAM**

<b>ROLE</b>	<b>DUTIES AND RESPONSIBILITIES</b>
<b>Checker and Counters</b>  Natalie T. Binayan Jordan Gas-ib Mark Ronald B. Cabatic Jomarie P. Cordero Lily Mabalot Ma. Loreto M. Andrada Cynthia Cadawan	<p>Responsible in checking the existence of PPE 50,000.00 and above and semi-expendable equipment/furniture (less than 50,000.00), items not included in the Inventory Working Paper and the actual condition of the item:</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</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 List of PPEs Found at Station.</p>
	<p>Responsible in the verification of Accountable Officer for the particular item per office using the working paper as basis.</p>
	<p>Confirm all accountabilities based on Inventory Working Paper must be reported to Supply Unit for preparation of renewal of Property Acknowledgement Receipt (PAR) and Inventory Custodian Slip (ICS). New PAR and new ICS will be prepared in case there is a change in Accountable Officer.</p>







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	<p>Affix temporary tags-green paper for Semi-Expendable Equipment and blue paper for PPE items</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. Green tag for semi-expendable and blue property tag for PPE items.</p>
	<p>Submit report per office per item to Supply Unit for the preparation and printing of property tags (stickers)</p>
<p><b>Validators</b> Harris G. Dizon Jr. Roger D. Sinot Jr. Loida T. Durante Kimberly Yap Phoebe Jaen Navarrete Juliet Ursabia Christopher David G. Oliva</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>
<p><b>Taggers</b> Arnold T. De Vera Romulo L. Borja Basilio L. Talco</p>	<p>Responsible for laying the final tag based on the report submitted by the Counter and Checkers.</p>
<p><b>Supply Office Personnel</b></p>	<p>Responsible for the orientation of designated Inventory Team for various category and classifications of PPE and semi-expendable</p>
<p>Vima G. Cadungog Natalie T. Binayan</p>	<p>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.</p>
	<p>Responsible for cross-checking copies of PAR and ICS for all items NOT found during the Inventory Taking</p>
	<p>Preparation of new/renewal of PAR and ICS</p>



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Website: [www.depedpines.com](http://www.depedpines.com) | Facebook Page: [facebook.com/DepEdTayoBaguioCity](https://www.facebook.com/DepEdTayoBaguioCity)

"DepEd SDO Baguio City:

*We Serve,  
We Care.*





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	Work together with the Accounting Unit to reconcile the PCs with the Property, Plant and Equipment Ledger Card (PPELC) maintained by the Accounting Unit
	Responsible for the preparation of final Report on the Physical Count of Property, Plant and Equipment (RCPPE) and Report on the Physical Count of Inventories (RPCI)
	Responsible for updating of Property Card and Stock Card, Report of PPE and Physical Count of Inventories (RPCI)
<b>Accounting Unit</b> Ezra Fiao-ag Loida T. Durante Jomarie Cordero	Work together with the Supply Unit to reconcile the PPELCs/Subsidiary Ledgers (SLs) with the PCs maintained by the SPU
	Responsible in updating the PPELCs as necessary in the course of reconciliation
	Take up the necessary accounting entries to write-off/drop from the books of accounts the remaining balances of amounts
	Ensure that the total balance of PPELCs/SLs tally with the balances of controlling PPE accounts in the General Ledger

## II. 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 activity.

1. The Supply Office will provide the Inventory Working Paper to Inventory Committee.
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 first step on the actual undertaking followed by Taggers and Validators taking the last step.







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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 Accounting Officer. Otherwise, an ICS will be issued to monitor 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.

### III. SCHEDULE FOR PHYSICAL INVENTORY TAKING

To ensure the smooth undertaking of Physical Inventory, strict observance of the recommended schedule must be properly followed. the approach of Physical Inventory shall be per unit/office.

Unit/District	Schedule
<b>Schools Division Office of Baguio City</b>	
Supply and Property Unit	June 3, 2024
Records Unit	June 3, 2024
Legal Section	June 3, 2024
ICT Section	June 3, 2024
Budget Section	June 3, 2024
Accounting Section	June 3, 2024
Cash Section	June 4, 2024
Personnel Section	June 4, 2024
<b>Curriculum Implementation Division</b>	







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Instructional Management	June 4, 2024
Learning Resource Management	June 4, 2024
District Instructional Supervision (same with the schedules of schools)	June 6-July 31, 2024
<b>School Governance and Operations division (SGOD)</b>	
Planning and Research	June 5, 2024
School Management Monitoring & Evaluation	June 5, 2024
Human Resource Development	June 5, 2024
Social Mobilization & Networking	June 5, 2024
Education Facilities	June 5, 2024
School Health	June 5, 2024
<b>SCHOOLS</b>	
District 1	June 6-10, 2024
District 2	June 11-18, 2024
District 3	June 19-20, 2024
District 4	June 25-27, 2024
District 5	June 28 to July 2, 2024
District 6	July 3-8, 2024
District 7	July 9-15, 2024
District 8	July 16-19, 2024
District 9	July 22-25, 2024
District 10	July 26-31, 2024







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### III. SUBMISSION OF REPORT

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

The said report will now be the basis for the Accounting Unit to update its Property Plant and Equipment Ledger Card (PPELC) and will serve as the beginning balance.

