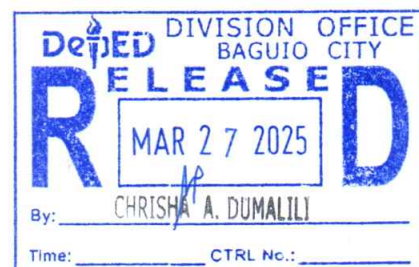




Republic of the Philippines  
**Department of Education**  
CORDILLERA ADMINISTRATIVE REGION  
**SCHOOLS DIVISION OF BAGUIO CITY**



March 25, 2025

**OFFICE MEMORANDUM**

No. 023, 2025

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

To: All Public Schools District Supervisors  
Public Schools Heads  
School Administrative Officer II  
School Property Custodian  
Others Concerned

1. In accordance with Commission on Audit (COA) Circular No. 06 s. 2020 (Guidelines and Procedures for the Physical Count of Property, Plant, and Equipment (PPE), Recognition of PPE Items Found at Stations, and Disposition/Missing PPE Items for the One-Time Cleansing of PPE Account Balances of Government Agencies), this office announces the implementation of the Physical Inventory Plan (PIP) for Property, Plant, and Equipment (PPE) and Semi-Expendable Properties. The physical inventory taking will be conducted within the Schools Division of Baguio City from April 2025 to November 28, 2025.
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**  
Schools Division Superintendent



Republic of the Philippines  
**Department of Education**  
CORDILLERA ADMINISTRATIVE REGION  
**SCHOOLS DIVISION OF BAGUIO CITY**

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

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 SCHOOL PHYSICAL INVENTORY TEAM**

| ROLE  | DUTIES AND RESPONSIBILITIES   |
|---|---|
| <b>Checker and Counters</b><br><br>(Identify personnel in charge/members) | 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:<br><br><div><div>1. in good condition</div><div>2. needing repair</div><div>3. unserviceable</div><div>4. obsolete</div><div>5. no longer needed</div><div>6. not used since purchase</div></div> |
|   | Items not included in the said working paper shall be listed and considered “found at station” using the List of PPEs Found at Station.   |
|   | Responsible in the verification of Accountable Officer for the particular item per office using the working paper as basis.   |
|   | Confirm all accountabilities based on Inventory Working Paper must be reported to the Schools Supply Office 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.   |
|   | Affix temporary tags-green paper for Semi-Expendable Equipment and blue paper for PPE items   |
|   | Assign sequence number to all items with temporary tags as guide for the “Taggers” to   |





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|  |   |
|--|---|
|  | <p>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 School Supply Office for the preparation and printing or property tags (stickers)</p> |
| <p><b>Validators</b><br/>(Identify personnel in charge/members)</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><br/>(Identify personnel in charge/members)</p>   | <p>Responsible for laying the final tag based on the report submitted by the Counter and Checkers.</p>  |
| <p><b>School Supply Office/Designate/Property Custodian</b><br/>(Identify personnel in charge/members)</p> | <p>Responsible for the orientation of designated School Inventory Team for various category and classifications of PPE and semi-expendable</p>  |
| <p><b>SCHOOLS DIVISION OFFICE</b></p>  |   |
| <p><b>Supply Unit Personnel</b></p>  | <p>Responsible for the orientation of designated DO Inventory Team and School Supply/Property Custodian for various category and classifications of PPE and semi-expendable</p>   |
| <p>Vima G. Cadungog<br/>Natalie T. Binayan</p>   | <p>Responsible for the preparation and printing on Inventory Working Paper per School 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>  |
|  | <p>Work together with the Accounting Unit to reconcile the PCs with the Property, Plant and Equipment Ledger Card (PPELC) maintained by the Accounting Unit</p>   |



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|   | 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><br>Lilibeth G. Degsi<br>Loida Durante<br>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. DESIGNATION OF SCHOOLS DIVISION OFFICE PHYSICAL INVENTORY TEAM**

| ROLE   | DUTIES AND RESPONSIBILITIES   |
|--|---|
| <b>Checker and Counters</b><br><br><b>Power Supply:</b><br>Engr. Jordan Gas-ib<br>Engr. Blenda Louise Alacyang<br>Arch. Kimberly Yap<br>Arch. Chester Washington Bayao<br><br><b>ICT (Equipment/Semi-expendable Equipment)</b><br>Harris G. Dizon Jr.<br>Vincent Jay Luis<br><br><b>Machinery (Equipment/Semi-expendable Equipment) (Office, Sports, Technical and Scientific)/ Other Equipment</b><br>Jomarie Cordero | <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> |





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|---|--|
| <p>Basilio Talco<br/>Arnold De Vera</p> <p><b>Medical<br/>(Equipment/Semi-expendable equipment)</b></p> <p>Dr. Ma. Loreto M. Andrada<br/>Cynthia S. Cadawan<br/>Juliet A. Ursabia</p> | <p>Confirm all accountabilities based on Inventory Working Paper must be reported to the Schools Supply Office 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> |
|   | <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 Office for the preparation and printing or property tags (stickers)</p>   |
| <p><b>Validators</b></p> <p>Engr. Gerald Menzi<br/>Mr. Alexander Tumapang<br/>Loida Durante<br/>Natalie Binayan<br/>Mark Ronald Cabatic<br/>Sonny Paday-os</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></p> <p>Basilio Talco<br/>Arnold De Vera<br/>Authorized representative per property category</p>   | <p>Responsible for laying the final tag based on the report submitted by the Counter and Checkers.</p>   |
| <p><b>Supply Unit<br/>Personnel</b></p>   | <p>Responsible for the orientation of designated DO Inventory Team and Supply for various category and classifications of PPE and semi-expendable</p>  |
| <p>Vima G. Cadungog<br/>Natalie T. Binayan</p>  | <p>Responsible for the preparation and printing on Inventory Working Paper per School 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</p>  |



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|   |   |
|---|---|
|   | ICS for all items NOT found during the Inventory Taking   |
|   | Preparation of new/renewal of PAR and ICS   |
|   | 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><br>Lilibeth G. Degsi<br>Loida Durante<br>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   |

**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 activity.

**A. DIVISION LEVEL**

1. The Supply Office provides the Inventory Working Paper for **PPE** to Inventory Committee on **March 2025** and **Semi-expendable properties** on **June 13, 2025**;
2. Prior to the start of physical inventory, an orientation was facilitated by the Supply Office on various classifications of PPEs and other issues that may arise during the Inventory Taking last March 2025







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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 P50,000.00 above. A copy of the same document will also be provided to the Supply Unit for the preparation of PAR when necessary which will be issued accordingly to the Accounting Section. Otherwise, an ICS will be issued to monitor accountability.
5. The inventory taking for is likely to be **completed within nine (9) months** (*PPE inventory taking from March 2025 to June 2025 while Semi-expendable properties form June 2025-November 2025*); therefore all members are expected to adhere to the schedules set for the inventory tasks.
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.

### B. SCHOOL LEVEL

1. The School Supply Office/Property Custodian provides the School Inventory Working Paper for PPE and semi-expendable properties to School Inventory Committee on April 2025;
2. Prior to the start of physical inventory, an orientation will be facilitated by the DO Supply Office on various classifications of PPEs and other issues that may arise during the Inventory Taking on April 2025;
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 P50,000.00 above. A copy of the same document will also be provided to the Supply Unit for the preparation of PAR when necessary which will be issued accordingly to the Accounting Section. Otherwise, an ICS will be issued to monitor accountability.
5. The inventory taking for is likely to be **completed within nine (9) months** (*PPE inventory taking from March 2025 to June 2025 while Semi-expendable properties form June 2025-November 2025*); therefore all members are expected to adhere to the schedules set for the inventory tasks.
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.





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IV. SCHEDULE FOR PHYSICAL INVENTORY TAKING

To ensure the smooth undertaking of Physical Inventory, strict observance of the recommended schedule must be properly followed.

- PPE INVENTORY UNDERTAKING BY THE DIVISION OFFICE TO THE SCHOOLS

A. BUILDING, LAND IMPROVEMENT/S AND POWER SUPPLY (PPE)

| ITEM NO. | SCHOOL                         | BUILDING, LAND IMPROVEMENT AND POWER SUPPLY |           |           |           |          |          |           |           |           |          |           |           |           |          |           |           |           |          |
|----------|--------------------------------|---|-----------|-----------|-----------|----------|----------|-----------|-----------|-----------|----------|-----------|-----------|-----------|----------|-----------|-----------|-----------|----------|
|          |                                | 3/5/2025                                    | 3/12/2025 | 3/19/2025 | 3/26/2025 | 4/2/2025 | 4/9/2025 | 4/16/2025 | 4/23/2025 | 4/30/2025 | 5/7/2025 | 5/14/2025 | 5/21/2025 | 5/28/2025 | 6/4/2025 | 6/11/2025 | 6/18/2025 | 6/25/2025 | 7/2/2025 |
| 1        | Manuel L. Quezon ES            |   |           |           |           |          |          |           |           |           |          |           |           |           |          |           |           |           |          |
| 2        | Baguio City SPED Center        |   |           |           |           |          |          |           |           |           |          |           |           |           |          |           |           |           |          |
| 3        | Gibraltar ES                   |   |           |           |           |          |          |           |           |           |          |           |           |           |          |           |           |           |          |
| 4        | Rizal ES-Main                  |   |           |           |           |          |          |           |           |           |          |           |           |           |          |           |           |           |          |
| 5        | Rizal ES Extension - Liteng    |   |           |           |           |          |          |           |           |           |          |           |           |           |          |           |           |           |          |
| 6        | Rizal NHS                      |   |           |           |           |          |          |           |           |           |          |           |           |           |          |           |           |           |          |
| 7        | Happy Hollow NHS               |   |           |           |           |          |          |           |           |           |          |           |           |           |          |           |           |           |          |
| 8        | Happy Hollow ES                |   |           |           |           |          |          |           |           |           |          |           |           |           |          |           |           |           |          |
| 9        | Baguio Country Club Village ES |   |           |           |           |          |          |           |           |           |          |           |           |           |          |           |           |           |          |
| 10       | Lindawan NHS                   |   |           |           |           |          |          |           |           |           |          |           |           |           |          |           |           |           |          |
| 11       | Lindawan ES                    |   |           |           |           |          |          |           |           |           |          |           |           |           |          |           |           |           |          |
| 12       | Springhills ES                 |   |           |           |           |          |          |           |           |           |          |           |           |           |          |           |           |           |          |
| 13       | Fort del Pilar ES              |   |           |           |           |          |          |           |           |           |          |           |           |           |          |           |           |           |          |
| 14       | Fort del Pilar NHS             |   |           |           |           |          |          |           |           |           |          |           |           |           |          |           |           |           |          |
| 15       | Kias ES                        |   |           |           |           |          |          |           |           |           |          |           |           |           |          |           |           |           |          |
| 16       | Loakan ES                      |   |           |           |           |          |          |           |           |           |          |           |           |           |          |           |           |           |          |
| 17       | Mil-an NHS                     |   |           |           |           |          |          |           |           |           |          |           |           |           |          |           |           |           |          |
| 18       | Bakakeng ES                    |   |           |           |           |          |          |           |           |           |          |           |           |           |          |           |           |           |          |

| ITEM NO. | SCHOOL                  | BUILDING, LAND IMPROVEMENT AND POWER SUPPLY |           |           |           |          |           |           |           |          |           |           |           |           |           |            |            |            |           |
|----------|-------------------------|---|-----------|-----------|-----------|----------|-----------|-----------|-----------|----------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|-----------|
|          |                         | 7/9/2025                                    | 7/16/2025 | 7/23/2025 | 7/30/2025 | 8/6/2025 | 8/13/2025 | 8/20/2025 | 8/27/2025 | 9/3/2025 | 9/10/2025 | 9/17/2025 | 9/24/2025 | 10/1/2025 | 10/8/2025 | 10/15/2025 | 10/22/2025 | 10/29/2025 | 11/5/2025 |
| 19       | Bakakeng NHS            |   |           |           |           |          |           |           |           |          |           |           |           |           |           |            |            |            |           |
| 20       | Camp 7 ES               |   |           |           |           |          |           |           |           |          |           |           |           |           |           |            |            |            |           |
| 21       | San Vicente ES          |   |           |           |           |          |           |           |           |          |           |           |           |           |           |            |            |            |           |
| 22       | San Vicente NHS         |   |           |           |           |          |           |           |           |          |           |           |           |           |           |            |            |            |           |
| 23       | Dona Aurora H. Bueno ES |   |           |           |           |          |           |           |           |          |           |           |           |           |           |            |            |            |           |
| 24       | Hillside NHS            |   |           |           |           |          |           |           |           |          |           |           |           |           |           |            |            |            |           |
| 25       | Jose P. Laurel ES       |   |           |           |           |          |           |           |           |          |           |           |           |           |           |            |            |            |           |
| 26       | Manuel A. Roxas ES      |   |           |           |           |          |           |           |           |          |           |           |           |           |           |            |            |            |           |
| 27       | Roxas NHS               |   |           |           |           |          |           |           |           |          |           |           |           |           |           |            |            |            |           |
| 28       | Crystal Cave ES         |   |           |           |           |          |           |           |           |          |           |           |           |           |           |            |            |            |           |
| 29       | Dontogan ES             |   |           |           |           |          |           |           |           |          |           |           |           |           |           |            |            |            |           |
| 30       | Sto. Tomas ES           |   |           |           |           |          |           |           |           |          |           |           |           |           |           |            |            |            |           |
| 31       | Sto. Tomas NHS          |   |           |           |           |          |           |           |           |          |           |           |           |           |           |            |            |            |           |
| 32       | Adiwang ES              |   |           |           |           |          |           |           |           |          |           |           |           |           |           |            |            |            |           |
| 33       | Apolinario Mabini ES    |   |           |           |           |          |           |           |           |          |           |           |           |           |           |            |            |            |           |
| 34       | Baguio Central School   |   |           |           |           |          |           |           |           |          |           |           |           |           |           |            |            |            |           |
| 35       | Josefa Cariño ES        |   |           |           |           |          |           |           |           |          |           |           |           |           |           |            |            |            |           |
| 36       | Pines City NHS          |   |           |           |           |          |           |           |           |          |           |           |           |           |           |            |            |            |           |





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| ITEM NO. | SCHOOL                   | BUILDING, LAND IMPROVEMENT AND POWER SUPPLY |            |            |           |            |            |            |            |          |           |           |           |          |           |           |           |          |           |
|----------|--------------------------|---|------------|------------|-----------|------------|------------|------------|------------|----------|-----------|-----------|-----------|----------|-----------|-----------|-----------|----------|-----------|
|          |                          | 11/12/2025                                  | 11/19/2025 | 11/26/2025 | 12/3/2025 | 12/10/2025 | 12/17/2025 | 12/24/2025 | 12/31/2025 | 1/7/2026 | 1/14/2026 | 1/21/2026 | 1/28/2026 | 2/4/2026 | 2/11/2026 | 2/18/2026 | 2/25/2026 | 3/4/2026 | 3/11/2026 |
| 37       | Aguinaldo ES             |   |            |            |           |            |            |            |            |          |           |           |           |          |           |           |           |          |           |
| 38       | Baguio City NHS          |   |            |            |           |            |            |            |            |          |           |           |           |          |           |           |           |          |           |
| 39       | Alfonso Tabora ES        |   |            |            |           |            |            |            |            |          |           |           |           |          |           |           |           |          |           |
| 40       | Magsaysay ES             |   |            |            |           |            |            |            |            |          |           |           |           |          |           |           |           |          |           |
| 41       | Magsaysay NHS            |   |            |            |           |            |            |            |            |          |           |           |           |          |           |           |           |          |           |
| 42       | Dona Aurora NHS          |   |            |            |           |            |            |            |            |          |           |           |           |          |           |           |           |          |           |
| 43       | Doña Aurora ES           |   |            |            |           |            |            |            |            |          |           |           |           |          |           |           |           |          |           |
| 44       | Brookspoint ES           |   |            |            |           |            |            |            |            |          |           |           |           |          |           |           |           |          |           |
| 45       | Dona Nicasia J. Puyat ES |   |            |            |           |            |            |            |            |          |           |           |           |          |           |           |           |          |           |
| 46       | Don Mariano Marcos ES    |   |            |            |           |            |            |            |            |          |           |           |           |          |           |           |           |          |           |
| 47       | Holy Ghost Extension ES  |   |            |            |           |            |            |            |            |          |           |           |           |          |           |           |           |          |           |
| 48       | Quezon Hill ES           |   |            |            |           |            |            |            |            |          |           |           |           |          |           |           |           |          |           |
| 49       | Quezon Hill NHS          |   |            |            |           |            |            |            |            |          |           |           |           |          |           |           |           |          |           |
| 50       | San Carlos Heights ES    |   |            |            |           |            |            |            |            |          |           |           |           |          |           |           |           |          |           |
| 51       | Pinget ES                |   |            |            |           |            |            |            |            |          |           |           |           |          |           |           |           |          |           |
| 52       | Pinget NHS               |   |            |            |           |            |            |            |            |          |           |           |           |          |           |           |           |          |           |
| 53       | Pinsao NHS               |   |            |            |           |            |            |            |            |          |           |           |           |          |           |           |           |          |           |
| 54       | Pinsao ES                |   |            |            |           |            |            |            |            |          |           |           |           |          |           |           |           |          |           |

| ITEM NO. | SCHOOL                          | BUILDING, LAND IMPROVEMENT AND POWER SUPPLY |           |          |          |           |           |           |          |           |           |           |          |           |           |           |
|----------|---------------------------------|---|-----------|----------|----------|-----------|-----------|-----------|----------|-----------|-----------|-----------|----------|-----------|-----------|-----------|
|          |                                 | 3/18/2026                                   | 3/25/2026 | 4/1/2026 | 4/8/2026 | 4/15/2026 | 4/22/2026 | 4/29/2026 | 5/6/2026 | 5/13/2026 | 5/20/2026 | 5/27/2026 | 6/3/2026 | 6/10/2026 | 6/17/2026 | 6/24/2026 |
| 55       | Fairview ES                     |   |           |          |          |           |           |           |          |           |           |           |          |           |           |           |
| 56       | Bonifacio ES                    |   |           |          |          |           |           |           |          |           |           |           |          |           |           |           |
| 57       | Guisad Valley NHS               |   |           |          |          |           |           |           |          |           |           |           |          |           |           |           |
| 58       | Lucban ES                       |   |           |          |          |           |           |           |          |           |           |           |          |           |           |           |
| 59       | Pines City NHS                  |   |           |          |          |           |           |           |          |           |           |           |          |           |           |           |
| 60       | Quirino Hill ES                 |   |           |          |          |           |           |           |          |           |           |           |          |           |           |           |
| 61       | Dominican-Mirador NHS           |   |           |          |          |           |           |           |          |           |           |           |          |           |           |           |
| 62       | Dominican Mirador ES            |   |           |          |          |           |           |           |          |           |           |           |          |           |           |           |
| 63       | San Luis ES                     |   |           |          |          |           |           |           |          |           |           |           |          |           |           |           |
| 64       | Pacday Quinio ES                |   |           |          |          |           |           |           |          |           |           |           |          |           |           |           |
| 65       | Joaquin Smith NHS               |   |           |          |          |           |           |           |          |           |           |           |          |           |           |           |
| 66       | Irisan ES                       |   |           |          |          |           |           |           |          |           |           |           |          |           |           |           |
| 67       | Baguio City National Science HS |   |           |          |          |           |           |           |          |           |           |           |          |           |           |           |
| 68       | Elpidio R. Quirino ES           |   |           |          |          |           |           |           |          |           |           |           |          |           |           |           |
| 69       | Irisan NHS                      |   |           |          |          |           |           |           |          |           |           |           |          |           |           |           |





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- B. ICT EQUIPMENT - Every Tuesday of the Week from April 2025 - June 30, 2025**
  - C. MACHINERY EQUIPMENT (Office, Sports, Technical and Scientific) and OTHER MACHINERY (Motor vehicle, furniture and fixture) - Once a week from March 5 - June 30, 2025**
  - D. MEDICAL/DENTAL EQUIPMENT- Once a week from March 5- April 30, 2025**
  - E. SEMI-EXPENDABLE PROPERTIES (June 2025-November 2025)**
- SCHOOL LEVEL INVENTORY UNDERTAKING BY THE SCHOOL INVENTORY COMMITTEE (PPE and Semi-Expendable Properties)**

The **school level inventory undertaking** will be conducted **simultaneously** by the schools from **April 2025 to June 2025**, with the **updated inventory reports to be submitted to the DO Supply Unit by June 20, 2025.**

This is also to remind the creation of updated school inventory committees which must be submitted on April 4, 2025 at the DO Supply Unit.

- SEMI-EXPENDABLE PROPERTIES INVENTORY UNDERTAKING BY THE DIVISION OFFICE TO THE SCHOOLS**

| SCHOOLS     | Target Dates                         |
|-------------|--------------------------------------|
| District 1  | June 16, 2025 - June 27, 2025        |
| District 2  | June 30, 2025- July 11, 2025         |
| District 3  | July 14, 2025 - July 25, 2025        |
| District 4  | July 28, 2025 - August 8, 2025       |
| District 5  | August 11, 2025 - August 22, 2025    |
| District 6  | August 25, 2025 - September 5, 2025  |
| District 7  | September 8, 2025-September 19, 2025 |
| District 8  | September 22, 2025-October 3, 2025   |
| District 9  | October 6, 2025-October 17, 2025     |
| District 10 | October 20, 2025 - October 31, 2025  |





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- DIVISION OFFICE INVENTORY UNDERTAKING FOR SEMI-EXPENDABLE PROPERTIES ISSUED TO SDO PERSONNEL

| Unit/Section   | Schedule          |
|--|-------------------|
| <b>Schools Division Office of Baguio City</b>                              |                   |
| Records Unit   | November 3, 2025  |
| Legal Section  | November 3, 2025  |
| ICT Section  | November 4, 2025  |
| Budget Section   | November 4, 2025  |
| Accounting Section   | November 6, 2025  |
| Cash Section   | November 7, 2025  |
| Personnel Section  | November 7, 2025  |
| Supply and Property Unit   | November 10, 2025 |
| SDS Office   | November 10, 2025 |
| ASDS Office  | November 10, 2025 |
| <b>Curriculum Implementation Division</b>                                  |                   |
| Instructional Management   | November 11, 2025 |
| Learning Resource Management   | November 12, 2025 |
| District Instructional Supervision<br>(same with the schedules of schools) | November 17, 2025 |
| <b>School Governance and Operations division (SGOD)</b>                    |                   |
| Planning and Research  | November 13, 2025 |
| School Management Monitoring & Evaluation                                  | November 13, 2025 |
| Human Resource Development   | November 14, 2025 |
| Social Mobilization & Networking   | November 14, 2025 |
| Education Facilities   | November 17, 2025 |
| School Health  | November 18, 2025 |



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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.