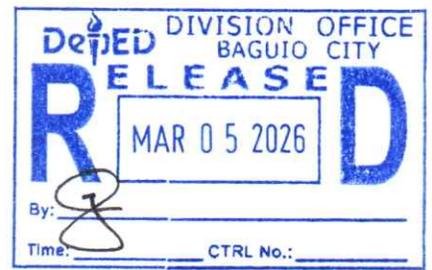




Republic of the Philippines  
**Department of Education**  
CORDILLERA ADMINISTRATIVE REGION  
**SCHOOLS DIVISION OF BAGUIO CITY**



March 5, 2026

**DIVISION MEMORANDUM**

No. **179-2026**

**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 May 2026 to December 2026 (Annex A ).
2. For information, guidance and strict compliance.

**SORAYA T. FACULO PhD, CESO V**  
Schools Division Superintendent

For the Schools Division Superintendent

  
**CARMEL F. MERIS**

OIC-Assistant Schools Division Superintendent

OSDS/SPMU/vgc



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

ANNEX A

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

**I. GENERAL INFORMATION**

Agency/Office: **DEPARTMENT OF EDUCATION-SCHOOLS DIVISION OF BAGUIO CITY**

Inventory Period Covered: **CALENDAR YEAR 2026**

Date of Inventory: **MAY - JULY 2026 for PPE**  
**MAY - DECEMBER 2026 for Semi-Expendable Properties, Supplies and Materials**

Prepared by: **VIMA G. CADUNOG**  
Administrative Officer IV

Approved by: **CARMEL F. MERIS**  
OIC-Assistant Schools Division Superintendent  
For the Schools Division Superintendent

**II. OBJECTIVE**

To ensure complete, accurate, and documented physical inventory of Property, Plant and Equipment in accordance with Commission on Audit (COA) Circular No. 2020-006 and applicable regulations.

**III. COVERAGE**

This inventory shall cover all Property Plant and Equipment (PPE) recorded and unrecorded by physically existing under agency custody.

**IV. LEGAL BASIS**

This PIP is issued pursuant to and in compliance with the following laws, rules and regulations governing property accountability and inventory procedures:

- a. COA Circular No. 2020-006
- b. Government Accounting Manual
- c. Presidential Decree No. 1445

**V. INVENTORY GOVERNANCE STRUCTURE**

Overall Responsible Officer: Vima G. Cadungog  
Position: Administrative Officer IV

Contact Details: [vima.cadungog@deped.gov.ph](mailto:vima.cadungog@deped.gov.ph)



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

The Overall Responsible Officer shall supervise implementation of the Plan, coordinate all inventory committees, monitor progress, ensure uniform application of inventory procedures across all asset categories, resolve implementation issues, and consolidated all inventory outputs from the different committees prior to final submission.

**1. Inventory Committees for Property, Plant and Equipment**

- a. Committee Name Category: **BUILDINGS, LAND IMPROVEMENT AND POWER SUPPLY**

Chairperson: Engr. Jordan Gas-ib

Members: Mr. Alexander Tumapang

Arch. Shayla Macario  
Engr. Blenda Louise Alacyang  
Mr. Alexander Tumapang  
Arch. Kimberly Yap  
Arch. Chester Washington Bayao  
Natalie Binayan  
Loida Durante

Recorders: Arnold De Vera  
Peter Lid-ayan

Validators: Jonathan Botengan  
Basilio Talco

- b. Committee Name Category: **INFORMATION AND COMMUNICATION TECHNOLOGY EQUIPMENT**

Chairperson: Harris G. Dizon Jr.

Members: Natalie T. Binayan  
Loida Durante  
Riza Tan  
Vincent Jay Luis  
Sonny Paday-os

Recorders: Arnold De Vera

Validators: Jonathan Botengan  
Basilio Talco

- c. Committee Name Category: **MACHINERY EQUIPMENT (Office, Sports, Technical and Scientific) and OTHER MACHINERY (Motor Vehicle, Furniture and Fixture)**

Chairperson: Natalie T. Binayan

Members: Natalie T. Binayan



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

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Loida Durante  
Riza Tan  
Vincent Jay Luis  
Sonny Paday-os

Recorders: Arnold De Vera

Validators: Jonathan Botengan  
Basilio Talco

- d. Committee Name Category: **MEDICAL/DENTAL EQUIPMENT  
Sports, Technical and Scientific) and**

Chairperson: Dr. Roger D. Sinot Jr.

Members: Dr. Ma. Loreto M. Andrada  
Natalie T. Binayan  
Juliet A. Ursabia  
Cynthia S. Cadawan

Recorders: Arnold De Vera

Validators: Jonathan Botengan  
Basilio Talco

**2. Inventory Committees for Semi-expendable Properties, Books and  
Supplies and Materials**

- a. Committee Name Category: **SEMI-EXPENDABLE EQUIPMENT  
(ICT, Office, Sports, Medical, Other  
Other Equipment)**

Chairperson: Harris G. Dizon Jr.

Members: Vincent Jay Luis  
Sonny Paday-os  
Natalie T. Binayan  
Riza Tan  
Vima G. Cadungog  
Dr. Ma. Loreto M. Andrada  
Juliet A. Ursabia  
Cynthia S. Cadawan  
Lily Mabalot  
Phoebe Jane Navarete

Recorders: Arnold De Vera  
Basilio Talco

Validators: Roberto Catap

- b. Committee Name Category: **SEMI-EXPENDABLE FURNITURE AND**



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

**FIXTURE**

Chairperson: Engr. Jordan Gas-ib

Members: Mr. Alexander Tumapang  
Arch. Shayla Macario  
Engr. Blenda Louise Alacyang  
Mr. Alexander Tumapang  
Arch. Kimberly Yap  
Arch. Chester Washington Bayao  
Vima Cadungog  
Riza Tan

Recorders: Arnold De Vera  
Peter Lid-ayan

Validators: Roberto Catap

c. Committee Name Category: **BOOKS**

Chairperson: Loida C. Mangangey

Members: Lily Mabalot  
Phoebe Jane Navarete  
Christopher David Oliva  
Vima G. Cadungog

Recorders: Arnold De Vera  
Basilio Talco

Validators: Roberto Catap

d. Committee Name Category: **SUPPLIES AND MATERIALS**

Chairperson: Vima G. Cadungog

Members: Natalie T. Binayan  
Lourdelyn Garcia  
Pear Quero  
Riza Tan  
Arnold De Vera  
Basilio Talco

**VI. PRE-INVENTORY PREPARATION CHECKLIST**

The Overall Responsible Officer shall ensure completion of the following preparatory activities prior to the conduct of physical inventory:

- a. Property listings prepared and verified
- b. Inventory forms printed and controlled
- c. Inventory tags prepared and issued
- d. Inventory teams formally designated



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

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- e. Inventory schedules issued to all concerned
  - f. Audit Team formally notified

## **VII. FORMS TO BE USED**

The Overall Responsible Officer shall ensure that only prescribed and authorized forms are used during inventory. The following forms shall be prepared, issued, and controlled:

For PPE:

- Report on the Physical Count of Property, Plant and Equipment (RCPPE)
  - Inventory Count Form
  - List of Semi-expendable property found
  - List of missing semi-expendable property
  - List of Unserviceable semi-expendable property PPE
  - Registry of Derecognized PPE
  - Daily Count Sheet
- No alternative or unofficial formats shall be accepted unless duly authorized.

For Semi-Expendable Properties, Supplies and Materials:

- Report on the Physical Count of Inventories (RPCI)
- Registry of Semi-Expendable Property Issued (RegSPI)
- Inventory Count Form
- List of Semi-expendable property found
- List of missing semi-expendable property
- List of Unserviceable semi-expendable property PPE
- Daily Count Sheet

## **VIII. INVENTORY PROCEDURES**

Inventory Committees shall conduct the physical count in accordance with prescribed procedures under the supervision of the Overall Responsible Officer.

Each item shall be:

- a. Physically verified
- b. Checked for property tag
- c. Assessed for condition
- d. Confirmed for location
- e. Matched with custodian
- f. Recorded immediately

## **IX. MONITORING AND REPORTING**

The Overall Responsible Officer shall monitor progress of all committees and ensure compliance with schedules and submission deadlines.

Monitoring Officer: Vima G. Cadungog

Frequency of Progress Reporting: Weekly



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

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Submission Deadline: July 30, 2026

Progress reports shall be reviewed and consolidated prior to acceptance.

**X. VALIDATION PROCESS**

The Accounting Section and Supply and Property Management Unit shall jointly validate all submitted inventory results prior to acceptance.

Validation shall include:

- a. completeness of forms
- b. mathematical accuracy
- c. supporting documentation
- d. cross-verification with records
- e. proper authorization

**XI. RECONCILIATION PROCEDURES**

After completion of physical count, the Overall Responsible Officer shall ensure reconciliation of inventory results with property and accounting records.

For PPE:

- Physical count vs. property records compared
- Physical count vs. accounting balances compared
- Variances documented
- Explanations required
- Adjustments supported

For Semi-Expendable Properties, Supplies and Materials:

- Physical count vs. semi-expendable property records compared
- Physical count vs. accounting balances compared
- Variances documented
- Explanations required
- Adjustments supported

**XII. DISCREPANCY HANDLING**

All discrepancies identified during inventory shall be formally documented, investigated, evaluated, and resolved under the supervision of the Overall Responsible Officer.

- a. Discrepancies documented
- b. Cause investigated
- c. Written explanation required
- d. Corrective action recommended
- e. Resolution monitored

**XIII. CERTIFICATION**

Each accountable officer shall certify that all property under his/her custody has been properly presented and accounted for during inventory.

The Overall Responsible Officer shall ensure completeness of certifications prior to submission.



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

**XIV. AUDIT COORDINATION**

The Overall Responsible Officer shall ensure formal coordination with the Audit Team Prior to the conduct of inventory.

Date Audit Team Notified: March 5, 2026

Mode of Notification: Letter

Contact Person: Emely Ngina  
Audit Team Leader

**XV. TIMELINE OF ACTIVITIES**

The Overall Responsible Officer shall ensure adherence to the approved timeline:

Planning Date: March 3, 2026

Orientation Date: April 20, 2026

Physical Count Dates: For PPE: May 6,7,8,13, 14, 15, 20, 21, 27, 28 2026

June 3, 4, 10, 11, 17, 18, 24, 25 2026

For Semi-Expendable Properties, Supplies and  
Materials: May 6,7,8,13, 14, 15, 20, 21, 27, 28 2026

June 3, 4, 10, 11, 17, 18, 24, 25 2026

October 7,8,14,15,21,22,28,29 2026

November 4, 5, 11,12, 18, 19, 25, 26 2026

December 2, 3 2026

Validation Dates: For PPE: May 6,7,8,13, 14, 15, 20, 21, 27, 28 2026

June 3, 4, 10, 11, 17, 18, 24, 25 2026

For Semi-Expendable Properties, Supplies and  
Materials: May 6,7,8,13, 14, 15, 20, 21, 27, 28 2026

June 3, 4, 10, 11, 17, 18, 24, 25 2026

October 7,8,14,15,21,22,28,29 2026

November 4, 5, 11,12, 18, 19, 25, 26 2026

December 2, 3 2026

Reconciliation Dates: For PPE: July 1 - 24, 2026



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

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For Semi-Expendable Properties, Supplies and  
Materials: December 15, 2026 - January 15, 2027

Final Submission Date: January 30, 2026 and January 30, 2027

**XVI. APPROVAL**

Prepared by:  **VIMA G. CADUNOG**  
Administrative Officer IV

Reviewed by: **CARMEL F. MERIS**  
OIC-Assistant Schools Division Superintendent

Approved by: **SORAYA T. FACULO PhD. CESO V**  
Schools Division Superintendent

For the Schools Division Superintendent

 **CARMEL F. MERIS**  
OIC-Assistant Schools Division Superintendent