



Republic of the Philippines
Department of Education
Region XI
SCHOOLS DIVISION OF DIGOS CITY
Digos City

Office of the Schools Division Superintendent

DIVISION MEMORANDUM

No. 033 s. 2024

To : Public Elementary/Secondary School Heads
Unit/Section Heads
Schools Administrative Officer II
Schools Administrative Assistant III
All Others concerned

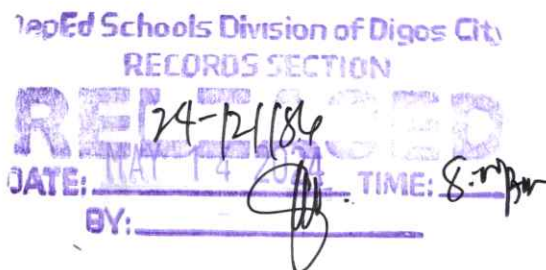
Subject: **PHYSICAL INVENTORY PLAN (PIP) IN THE CONDUCT OF
PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT (PPE)
FOR THE ONE-TIME CLEANSING OF PPE ACCOUNT BALANCES**

Date : May 13, 2024

Pursuant to the Commission on Audit 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 transmit the Physical Inventory Plan (PIP) for Property, Plant and Equipment for the Conduct of physical inventory taking within the Division from May to June 2024.

All concerned personnel shall prepare necessary documents relative to the implementation of this Physical Inventory Plan and submit the same on the date presented on Annex A.

For information, guidance and strict compliance.



Melanie V. Estacio
MELANIE V. ESTACIO, PhD, CESO VI
OIC-Schools Division Superintendent *qni*



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ANNEX "A"

PHYSICAL INVENTORY PLAN (PIP) IN THE CONDUCT OF PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT (PPE) FOR THE ONE-TIME CLEANSING PPE ACCOUNT BALANCES

In compliance with Commission of Audit (COA) Circular No. 2020-006 issued on January 31, 2020, this Physical Inventory Plan (PIP) has been formulated to facilitate the effective execution of Physical Inventory Taking. The objective is to accurately identify existing PPEs at the Station and appropriately handle Non-Existing/Missing PPE Items. This initiative aims to rectify PPE Account Balances for the DepEd Division of Digos City through a one-time cleansing process.

1. Preliminary Activities

- a. The Division Supply Officer scheduled a meeting with the Accounting Unit on April 25, 2024, to discuss the Procedures, Guidelines and Forms required for conducting the Physical Inventory of Property, Plant and Equipment (PPE) in both the Division Office and Schools.
- b. The Division Office Inventory Committee, through the Division Supply Officer, has arranged a coordination session with the School Property Custodians/Administrative Officer II and Administrative Assistant III for a face-to-face meeting on **May 17, 2024**, 9:00AM to 5:00PM at the Schools Division Office Conference Hall.

Agenda:

1. Discuss COA Circular No. 2020-006 and COA Circular No. 2022-004 (COA Personnel)
 2. Discuss procedures and forms used in the conduct of inventory.
 3. Set duties and responsibilities of Inventory Committee as Taggers, Checkers, Counters and Validators.
 4. Provide schedules on the actual conduct of Inventory and preliminary activities.
- c. Preparation of needed supplies and equipment in the conduct of Inventory such as but not limited to the following:
 1. Printers
 2. Computer Desktop/Laptops
 3. Bond Papers
 4. Writing Materials
 5. Sticker Papers
 - d. Preparation of necessary reports in the reconciliation period with the Accounting Unit.
 1. Report on the Physical Count of Property, Plant and Equipment
 2. Property Acknowledgement Receipt

3. Property Transfer Report
4. Property Cards
5. Inspection Report of Unserviceable Properties (IIRUP)
5. Building Cards
6. Title of lots
7. Other supporting documents such as Proof of ownership of property, Deed of Donation, Delivery Receipts, etc.

II. Reconciliation Process

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

- a. Reports to be submitted to Inventory Committee
 1. Inventory Count Form
 2. Report of Physical Count of Property, Plant and Equipment as adjusted.
 3. Scanned copy of all reports as of December 31, 2023
 4. Preparation of initial list of items for disposal
 5. List per employee accountability.
 6. List of Property per Office.
 7. List of Missing Items/Non-existing
 8. Upload Pictures of item inventoried

After the completion of reconciliation between the Supply Section and Accounting Section, the above reports are required to be submitted to the Inventory Committee as basis for the inventory taking activities taking into consideration the capitalization threshold of Php50,000.00.

- b. Monitoring and Validation of Reports in the Schools by the Division Office Inventory Committee will be on July 1-15, 2024. Schedule will be set during the coordination meeting.
- c. Reconciliation and updating of reports by the Accounting Unit and Asset Management Unit of the Division Office.

III. Designation and Duties of Physical Inventory Team

The Chairman of the Inventory Committee will assign the following roles of the members of the Inventory committee.

ROLES	RESPONSIBILITIES
CHECKERS and COUNTERS (3) 1. Marcelino Ranollo 2. Juvy A. Cardinez 3. Derict M. Rebusto 4. Maria Bernadette Pagayon 5. Heidi B. Escalona	Checking of the description of items as listed in the Inventory Report of PPE and state the actual condition of the items in the inventory Count Form as follow. 1. In good condition 2. Needing Repair 3. Unserviceable 4. Obsolete 5. No Longer Needed

	<p>6. Not use since purchase/delivery</p> <p>Listing of items that are found in station but are not listed in the Inventory Report and indicate condition of the Property in the ICF</p>
<p>TAGGERS (2)</p> <ol style="list-style-type: none"> 1. Rotsen Gayud 2. Renante Pantonial 	<p>Laying/replacing of property tag on the equipment if necessary and indicate the property code in the ICF form. Take picture of the equipment.</p> <p>(Yellow Sticker) - Property tag for Property, Plant and Equipment (PPE) on items amounting to Php50,000.00 and above (Green Sticker) – Property tag for semi-expendable items/equipment on items below Php50,000.00</p>
<p>VALIDATORS (2) – Internal Audit and Accounting</p> <ol style="list-style-type: none"> 1. Renante PAntonial 2. Joel Estomo 	<p>Counterchecking the Inventory Report and Inventory Count Form (Working Papers). Sign the space provided for in the sticker indicating therein the date of inventory.</p> <p>(Counterchecking 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>SUPPLY OFFICE PERSONNEL (2)</p> <ol style="list-style-type: none"> 1. Heidi Escalona 2. Rotsen Gayud 3. Ma. Leonora P. Salazar 4. COS 2 (to be determined) 	<p>Orientation of designated Inventory Team in the conduct of Inventory and classifications of PPE.</p> <p>Preparation and printing of Inventory Count Form that will be used by Checkers and Counters</p> <p>Printing of property tags per equipment</p> <p>Preparation of PAR for items not included in inventory but found at station.</p> <p>Issuance of new/renewal of PAR.</p> <p>Updating of Reports of PPE and Property Cards</p> <p>Preparation of Items for derecognition.</p>
<p>ACCOUNTING</p> <ol style="list-style-type: none"> 1. Noreliza A. Misal 2. 	<p>Reconciliation of PPELCs/SLs with PCs. Taking necessary accounting entries to reconcile books</p>

Representative from Commission of Audit (COA)	As Witness/Observer
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IV. Physical Inventory Taking

The coordination and organization of personnel assigned to the task are essential for the activity to proceed efficiently and smoothly. Therefore, the following steps shall be considered:

1. The Chairman of the Inventory Committee provides the Checkers and Counters a copy of updated Inventory Report of PPE, Inventory Count Form and supplies needed.
2. The Checkers and Counters will take the first step on the actual undertaking followed by the Taggers and Validators taking the last step.
3. Checkers and Counters submit accomplished ICF form to the Chairman, Inventory Committee, or its designated member.
4. The Inventory Committee will review, consolidate, and finalize the Inventory Count Form and prepare a repost using Microsoft Excel Format.
5. The Supply Office personnel and Accounting Personnel updates respective reports of PPE and prepare all required documents in the conduct of inventory taking.
6. All reports will be scanned and uploaded in the google drive which will be shared during coordination meeting.
7. Monitoring and Validation of reports will commence by the Division Office Inventory Committee thru virtual meeting which will be shared thru email/messenger.
8. Division Office Inventory Committee will finalize reports and reconcile balances in the Books of Accounts.
9. The Division Supply Officer will recommend preparation of Inventory and Inspection Report of Unserviceable properties found during the conduct of Physical Inventory Taking.

V. Schedule in the Conduct of Physical Inventory Taking:

DATE	OFFICE
May 21-22, 2024	Administrative Unit <ul style="list-style-type: none"> • Records Section • HR and Admin Section (include conference Hall) • Cashier • Budget and Finance • Supply Section
May 23-24, 2024	SDS Office ASDS Office Legal Office IT Office
May 27-28, 2024	CID SGOD Planning Office HNU BAC
May 29-30, 2024	RMCES DMMES Dawis ES

	Isaac Abalayan ES
June 3-4, 2024	Aplaya ES P. Garcia ES Cogon ES Badiang ES Kibanban ES
June 5-6, 2024	San Miguel ES Igpit ES Bagumbuhay ES
June 7, 2024	DCCES Mahayahay ES
June 10-11, 2024	P. Basalan ES J. Alberca ES Balabag ES Colorado ES
June 13-14	D. Abawag ES R. Saplala ES Lungag ES A. Maniapao ES Ruparan ES
June 17, 2024	Dulangan ES Damnas ES F. Alferez ES
June 18, 2024	Binaton ES G. Reusora ES
June 19, 2024	Soong ES Soong NHS Matti ES
June 20-21, 2024	RCES N. Isidro ES Marawer ES Apolandia ES
June 24 -28, 2024	JHS and SHS


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VI. Submission of Report


Based on 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 (RPCPPE) to the Commission on Audit (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 after the said "One-Time Cleansing".

Prepared by:



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Supply Officer - Designate

Recommending Approval:


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Administrative Officer V


SOLLIE B. OLIVER
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