



Republic of the Philippines
Department of Education
CARAGA REGION
SCHOOLS DIVISION OF SIARGAO



DIVISION MEMORANDUM
No. 04-100, s. 2026

To: Assistant Schools Division Superintendent
Public Schools Division Supervisors
Division Inventory & Condemnation Committee
Functional Division Chiefs
Elementary & Secondary School Heads
School Property Custodians
All Others Concerned
This Division

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

1. Pursuant to the 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 PPE items found at the station and disposition for non-existing/missing PPE items, for one-time cleansing of PPE account balances at the Division Office of Siargao.

I. PRELIMINARY ACTIVITIES

A. Schedule of Coordination Meetings:

Activities	Timeline
Meeting with the Supply Unit Personnel and Accounting Personnel	April 10, 2026
Meeting with the Division Inventory Committee and other participants	April 10, 2026
Meeting with Property Custodians (virtual)	April 10, 2026



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B. Timeline of various preliminary activities to be undertaken by the Supply Unit

Activities	Timeline
Coordination Meeting	April 10, 2026
Preparation of Forms	April 14-16 2026
On-Site Validation & Physical Count with COA Representative	April to May 2026
Printing and Segregation of Property Acknowledgement Receipt per employee	April to May 2026
Printing of List of Property per Employee Accountability (LPEA)	April to May 2026
Printing of List of Properties per Location/Office	April to May 2026
Printing of List of PPEs for Disposal	April to May 2026
Printing of List of Non-Existing/Missing PPEs	April to May 2026
Preparation of Property Stickers	April to May 2026
Finalization of Consolidated and Validated Reports	June 2026
Submission of Reports	June 2026

C. Designation of Physical Inventory Team

Role	Duties and Responsibilities
CHECKERS AND COUNTERS: <i>Division Inventory Committee</i> <i>School Property Custodians</i>	Responsible in checking the existence of PPE and Semi-Expendable equipment/furniture, items NOT included in the Inventory Working Paper and the actual condition of the item, i.e. <ol style="list-style-type: none">1. In good condition2. Needing repair3. Unserviceable4. Obsolete



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	<p>5. No longer needed</p> <p>6. Not used since purchase</p> <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 (Annex B) provided by the COA.</p>
	<p>Responsible in the verification of Accountable Officer for the item per office using the working paper as basis.</p>
	<p>Confirm all accountabilities based on Inventory Working Paper must be reported to Supply and Property Unit (SPU) for preparation of renewal of Property Acknowledgement Receipt (PAR). New PAR will be prepared in case there is a change in Accountable Officer.</p>
	<p>Affix temporary tags – <u>Yellow</u> tag for PPE and green tag for semi-expendable 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.</p>
	<p>Submit report per office per item to SPU for the preparation and printing tags.</p>
<p>VALIDATORS:</p> <p><i>Division Inventory Committee</i> <i>School Property Custodians</i> <i>COA Representatives</i></p>	<p>Responsible to countercheck the Inventory Working Paper based on the number of PPEs, and those “found at station” as declared by the Counter and Checkers including the color code of equipment/furniture based on each category.</p>
<p>TAGGERS:</p> <p><i>Division Inventory Committee</i> <i>School Property Custodians</i></p>	<p>Responsible for laying the final property tags prepared by the Division Supply Unit</p>



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	personnel based on the report submitted by the Counter and Checkers.
SUPPLY AND PROPERTY UNIT: <i>Supply Officer</i> <i>Supply Unit Staff</i> <i>School Property Custodians</i>	Responsible for updating of Property Card (PC) and Stock Card (SC).
	Prepare a final list of PPEs found at station for those items described as “found at station” in the RPCPPE, using the List of PPEs Found at Station (Annex B).
	Prepare PCs for items of PPEs found at station
	Prepare a List of Non-Existing /Missing PPEs (Annex C) for items described as “non-existing” or “missing” in the RPCPPE as well as those with PCs and PAR on file but not included in the RPCPPE.
	Follow the procedures for the disposition of non-existing /missing PPEs provided Paragraph 7 of COA Circular 2020-006
	Preparation of new/renewal of PAR
	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 (RPCPPE) and Report on the Physical Count of Inventories (RPCI)



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	Responsible for the preparation of Inventory and Inspection Report of Unserviceable Property (IIRUP) for all PPEs found unserviceable, obsolete and/or no longer needed.
	Responsible for preparation and printing of property tags per equipment/furniture per category per office on the submitted list from Counter and Checkers.
ACCOUNTING UNIT: <i>Division Accounting Unit Personnel and Staff</i>	Take up the necessary accounting entries to recognize PPEs found at station and prepare/maintain corresponding PPELCs based on the List of PPEs Found at Station (Annex B)
	Take up the necessary accounting entries to recognize loss of PPE and to set up the corresponding receivables from the concerned accountable officer/personnel
	Work together with the SPU to reconcile the PPELCs/Subsidiary Ledgers (SLs) with the PCs maintained by the Supply Unit.
	Responsible in updating the PPELCs as necessary in the course of the reconciliation.
	Take up the necessary accounting entries to write/off drop from the books of accounts the remaining balances of amounts lumped under the "Unreconciled SL", 'Reconciled SL' for PPEs, and
	Ensure that the total balance of PPELCs / SLs tally with the balances of controlling PPE accounts in the General Ledger.



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2. The Division Inventory and Condemnation Team is mandated to follow the timeline of activities and closely coordinate with the Accounting Unit, Supply Unit, ICT Unit, LRMS Unit, Planning Section, Physical Facilities Unit, and COA representatives to ensure that the objective of this activity is attained.
3. In the interest of service, the Division Inventory and Condemnation Team is also hereby reconstituted and amended (*see Enclosure 1*).
4. Expenses incurred relative to the conduct of this activity shall be charged to local MOOE Fund subject for usual accounting and auditing rules and regulations.
5. Immediate dissemination of and strict compliance with this memorandum is directed.

MANUEL O. CABERTE
Schools Division Superintendent

Encl.: As stated
Reference: As stated
To be indicated in the Perpetual Index
under the following subjects:

OSDS/fcg
03/31/26

INVENTORY

PHYSICAL COUNT

ONE-TIME CLEANSING



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Attachment to Division Memorandum No.

Enclosure 1:

RECOMPOSITION OF DIVISION INVENTORY AND CONDEMNATION TEAM

1.	ISAGANI B. CALIDGUID Planning Officer III	Inventory Committee Chairman
2.	FRANCIS ALBERT C. GOLO Supply Officer II	Vice-Chairman
3.	MARICEL D. MALACURA Senior Bookkeeper	Member / Accounting Unit Staff
4.	CLINT JONES G. LIBAY Administrative Assistant I	Member
5.	NATHANIEL A. CONGRESO, JR. Project Development Officer II	Member / LRMDs Representative
6.	DAVE A. BETITA Contract Of Service	Physical Facilities Representative
7.	All Administrative Officer II of Schools / School Property Custodians	