



Republic of the Philippines  
**Department of Education**  
Region VI-Western Visayas  
SCHOOLS DIVISION OF KABANKALAN CITY

**DIVISION MEMORANDUM**

No. 124, s. 2024

MAY 06 2024

**PHYSICAL INVENTORY PLAN (PIP) FOR THE CONDUCT OF THE INVENTORY-TAKING OF SEMI-EXPENDABLE EQUIPMENT AND PROPERTY, PLANT AND EQUIPMENT (PPE) IN THE DIVISION OFFICE AND SCHOOLS**

To: Assistant Schools Division Superintendent  
Chief Education Program Supervisors (CID and SGOD)  
Public Schools District Supervisors  
Elementary and Secondary School Heads  
Administrative Officer V  
Accountant III  
Administrative Officers II  
All Others Concerned

1. Pursuant to COA Circular No. 006, 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 for Non-Existing/Missing PPE Account Balances of Government Agencies", this Office announces the conduct of Inventory-Taking in the Division Office and Schools from May 2024 to July 2024 for Semi-Expendable Equipment and Property, Plant and Equipment (PPE) in accordance with the Physical Inventory Plan (PIP) attached as Enclosure No. 1 of this Memorandum.
2. All concerned personnel shall prepare the necessary supporting documents relative to the implementation of this Physical Inventory Plan and submit the same on the dates specified.
3. Wide and immediate dissemination of and compliance with this Memorandum are desired.

**MICHELL L. ACOYONG, CESO VI**  
Assistant Schools Division Superintendent  
Officer-In-Charge  
Office of the Schools Division  
Superintendent



Address: Tayum Street, Barangay 8, Kabankalan City, Negros Occidental  
Telephone Number: 471-2004 | 471-2003  
E-mail: kabankalan.city001@deped.gov.ph



Republic of the Philippines  
**Department of Education**  
Region VI-Western Visayas  
SCHOOLS DIVISION OF KABANKALAN CITY

Enclosure No. 1 to Division Memorandum No. 124, s. 2024

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

**I. PRELIMINARY ACTIVITIES**

The Division Supply Officer will initiate meeting with the Accounting Unit and the Division Inventory Committee to discuss guidelines and forms in the conduct of inventory-taking, set duties and responsibilities of Inventory Committee, provide schedules in the actual conduct of inventory-taking. The Division Supply Office will prepare inventory forms, property tags and other materials that will be used during the actual inventory-taking.

**II. ASSIGNMENTS / DUTIES OF INVENTORY COMMITTEE**

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

ROLES	RESPONSIBILITIES
<b>Checkers / Counters</b>	<ul style="list-style-type: none"><li>Responsible in listing of items and checking the description of items found in station and state the actual condition of the items in the Inventory Count Form, as follows:<ol style="list-style-type: none"><li>Good Condition</li><li>For Repair</li><li>Unserviceable</li></ol></li><li>Responsible in the verification of accountable officer/employee for the particular item/equipment per office/location using the Inventory Count Form</li><li>Submit report per office/school per item to supply unit for the preparation of property tags</li></ul>
<b>Taggers</b>	<ul style="list-style-type: none"><li>Responsible for laying/replacing the property tag on the equipment if necessary and indicate the property number in the inventory count form. Take picture of the equipment</li></ul>



Address: Tayum Street, Barangay 8, Kabankalan City, Negros Occidental  
Telephone Number: 471-2004 | 471-2003  
E-mail: kabankalan.city001@deped.gov.ph



Republic of the Philippines  
**Department of Education**  
Region VI-Western Visayas  
SCHOOLS DIVISION OF KABANKALAN CITY

<b>Chairman of the Inventory Committee</b>	<ul style="list-style-type: none"><li>• Check and Validate the Inventory Report. Sign the space provided for in the property tag sticker indicating therein the date of inventory.</li></ul>
<b>Supply Office Personnel</b>	<ul style="list-style-type: none"><li>• Responsible in the preparation of Inventory Forms that will be used by checkers and counters.</li><li>• Responsible for the preparation and printing of property tags per equipment per property account/category</li><li>• Responsible for the issuance of new/renewal of ICS / PAR</li><li>• Responsible in the preparation of final list of PPEs found at the station in the RPCPPE</li><li>• Work together with the Accounting Unit to reconcile the physical count with the Property, Plant and Equipment Ledger Card (PPELC) maintained by the accounting unit</li><li>• Responsible in the preparation of final Report on the Physical Count of Property, Plant and Equipment</li></ul>
<b>Inventory Auxiliary Members (All Administrative Officer II)</b>	<ul style="list-style-type: none"><li>• Responsible in the conduct of inventory-taking in their respective school assignment including the clustered school/s</li><li>• Submit the necessary documents/reports to the Division Supply Office</li><li>• Request for the appraisal of the value of the school site of their respective school assignment including the clustered school/s (if not available)</li></ul>



Address: Tayum Street, Barangay 8, Kabankalan City, Negros Occidental  
Telephone Number: 471-2004 | 471-2003  
E-mail: kabankalan.city001@deped.gov.ph



Republic of the Philippines  
**Department of Education**  
Region VI-Western Visayas  
SCHOOLS DIVISION OF KABANKALAN CITY

<b>Accounting Office Personnel</b>	<ul style="list-style-type: none"><li>• Responsible in the reconciliation PPELCs</li><li>• Take necessary entries to reconcile book of accounts based on balances in the RPCPPE as adjusted</li></ul>
------------------------------------	---

### III. SCHEDULE OF PHYSICAL INVENTORY TAKING

To ensure the smooth undertaking of physical inventory, observance of the recommended schedule must be properly followed.

Date / Timeline	Activities	Venue
May 8-10, 2024	<ul style="list-style-type: none"><li>• Coordination meeting with Accounting unit and members of the Division Inventory Committee to discuss the inventory plan,</li><li>• Classification of PPEs per PPE account;</li><li>• Preparation of Inventory forms and other materials needed for inventory-taking, and</li><li>• Scheduling of actual inventory-taking</li></ul>	Division Supply Office
May 13-17, 2024 May 20-24, 2024	Inventory of Semi-Expendable Equipment and PPEs under ICT Equipment Account	Division Office / School
May 27-31, 2024	Inventory of Semi-Expendable Equipment and PPEs under Furniture and Fixtures Account	Division Office / School
June 3-7, 2024	Inventory of Semi-Expendable Equipment and PPEs under Office Equipment Account	Division Office / School



Address: Tayum Street, Barangay 8, Kabankalan City, Negros Occidental  
Telephone Number: 471-2004 | 471-2003  
E-mail: kabankalan.city001@deped.gov.ph



Republic of the Philippines  
**Department of Education**  
Region VI-Western Visayas  
**SCHOOLS DIVISION OF KABANKALAN CITY**

June 10-14, 2024 June 17-28, 2024	Inventory of Semi-Expendable Equipment and PPEs under Technical and Scientific Equipment Account	Division Office / School
July 1-5, 2024 July 8-12, 2024	Inventory of PPEs under School Building Account	Division Office / School
July 15-19, 2024	Submission of Inventory Reports	Division Supply Office
July 22-26, 2024	Consolidation of Inventory Reports and Preparation of Report on Physical Count on Property, Plant and Equipment (RPCPPE)	New Division Conference Hall

#### **IV. SUBMISSION OF REPORTS**

The Inventory Committee, thru the Supply Office shall submit the final Report of Physical Count of Property, Plant and Equipment (RPCPPE) to the COA based on the findings and reconciliation result of the actual inventory-taking.

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 One-Time Cleansing.



Address: Tayum Street, Barangay 8, Kabankalan City, Negros Occidental  
Telephone Number: 471-2004 | 471-2003  
E-mail: kabankalan.city001@deped.gov.ph