



Republic of the Philippines  
**Department of Education**  
REGION VII – CENTRAL VISAYAS  
Division of City Schools – Tagbilaran City

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**Office of the Schools Division  
Superintendent**

June 08, 2023

DIVISION MEMORANDUM

No. 228, s 2023

**PHYSICAL INVENTORY PLAN (PIP) FOR 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**

To : SCHOOL HEADS/PRINCIPALS  
ADMINISTRATIVE OFFICER II  
SCHOOL PROPERTY CUSTODIANS  
MARIFE C. RALLOS  
IVY JOY BARBANTE  
ENGR. JUNICEL T. MANCHA  
ENGR. JOSE MARIÑAS III  
CHRISTIAN JOHN L. CAPON  
ALDRIN M. PAJO  
ALL OTHERS CONCERNED

1. Pursuant to the Commission on Audit Circular No. 2020-06 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 Accounts 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 in the Division office and schools from July 17, 2023 to August 18, 2023.
2. All concerned personnel shall prepare the necessary supporting documents relative to the implementation of this Physical Inventory Plan on the date stipulated in Enclosure 1.
3. Immediate dissemination of this Memorandum is desired.

**WILFREDA D. BONGALOS, PhD CESOV**  
Schools Division Superintendent



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**PHYSICAL INVENTORY PLAN (PIP) FOR 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**

Pursuant to the Commission on Audit (COA) Circular No. 2020-06 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 Schools Division Office of Tagbilaran City.

**I. DESIGNATION OF PHYSICAL INVENTORY TEAM**

<b>Role</b>	<b>Duties and Responsibilities</b>
<b>Checker</b>	<ul style="list-style-type: none"> <li>• Responsible in checking the existence of PPE (worth 15K and above items), items NOT included in the Inventory Working Paper and the actual condition of the item:               <ol style="list-style-type: none"> <li>1. In good condition</li> <li>2. Needing repair</li> <li>3. Obsolete</li> <li>4. No longer needed</li> <li>5. Not used since purchase</li> </ol> </li> </ul> <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> <ul style="list-style-type: none"> <li>• Responsible in the verification of Accountable Officer for the particular item per office using the working paper as basis</li> <li>• Confirm all accountabilities based in Inventory Working Paper must be reported to Supply and Property Unit (SPU) for preparation of renewal of PAR. New PAR will be prepared in case there is a change in accountable officer.</li> <li>• Affix temporary tag</li> <li>• 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.</li> <li>• Submit report per office per item to SPU for the preparation and printing of property tags</li> </ul>

<p><b>Taggers</b></p> <p><b>Supply and Property Unit</b></p> <p><b>Accounting Unit</b></p>	<p>Responsible for laying the final property tags prepared by the SPU personnel based on the report submitted by the checkers.</p> <ul style="list-style-type: none"> <li>• Responsible for updating of Property Card (PC) and Stock Card (SC)</li> <li>• 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)</li> <li>• Prepare PCs for items of PPEs found at station</li> <li>• 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</li> <li>• Follow the procedures for the disposition of non-existing/missing PPEs provided in Paragraph 7 of COA Circular 2020-06</li> <li>• Preparation of new/renewal of PAR</li> <li>• Work together with the Accounting Unit to reconcile the PCs with the Property, Plant and Equipment Ledger Card (PPELC) maintained by the Accounting Unit</li> <li>• 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)</li> <li>• Responsible for the preparation of Inventory and Inspection Report of Unserviceable Property (IIRUP) for all PPEs found unserviceable, obsolete and/or no longer needed</li> <li>• Responsible for preparation and printing of property tags per equipment/furniture per category per office based on the submitted list from checkers</li> <li>• 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)</li> <li>• Take up the necessary accounting entries to recognize loss of PPE and to</li> </ul>
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	<p>set up the corresponding receivables from the concerned accountable officer/personnel</p> <ul style="list-style-type: none"> <li>• Work together with the SPU to reconcile the PPELCs/Subsidiary Ledger (SLs) with the PCs maintained by the SPU</li> <li>• Responsible in updating the PPELCs as necessary in the course of reconciliation</li> <li>• 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</li> <li>• Ensure that the total balance of PPELCs/SLs tally with the balances of controlling PPE accounts in the General Ledger</li> </ul>
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**II. SCHEDULE OF PHYSICAL INVENTORY TAKING**

To ensure the smooth undertaking of physical inventory checking, strict observance of the recommended schedule must be properly followed. The approach of Physical Inventory Taking shall be per unit/office/school.

UNIT	SCHEDULE
<b>OFFICE OF THE SCHOOLS DIVISION SUPERINTENDENT (OSDS)</b>	
Supply and Property Unit	June 19-August 17, 2023
Records Unit	June 19-August 17, 2023
Legal Unit	June 19-August 17, 2023
ICT Unit	June 19-August 17, 2023
Budget Unit	June 19-August 17, 2023
Accounting Unit	June 19-August 17, 2023
Cash Unit	June 19-August 17, 2023
Personnel Unit	June 19-August 17, 2023
<b>CURRICULUM IMPLEMENTATION DIVISION (CID)</b>	June 19-August 17, 2023
<b>SCHOOL GOVERNANCE AND OPERATIONS DIVISION (SGOD)</b>	June 19-August 17, 2023
<b>ELEMENTARY SCHOOLS/SECONDARY SCHOOLS</b>	
Tagbilaran City Central Elementary School	July 17, 2023
Tagbilaran City SPED Center Elementary School	July 17, 2023
San Isidro High School	July 18, 2023
Cabawan Elementary School	July 19, 2023 am
San Isidro Elementary School	July 19, 2023 pm
Ubujan Elementary School	July 20, 2023
Dampas Elementary School	July 21, 2023

Cogon Elementary School	July 24, 2023
Tagbilaran City Science High School	July 25, 2023
City East Elementary School	July 26, 2023
Tiptip Elementary School	July 27, 2023
DCPNHS	July 28, 2023
Manga National High School	July 31, 2023
Mansasa National High School	August 2, 2023
Cogon High School Evening Class	August 3, 2023
Taloto Elementary School	August 4, 2023
Bool Elementary School	August 7, 2023
Eastern Cogon Elementary School	August 8, 2023
Dao Elementary School	August 9, 2023
Booy South Elementary School	August 10, 2023
Manga Elementary School	August 11, 2023
Booy Main Elementary School	August 14, 2023
Tagbilaran City Hearing Impaired	August 15, 2023
Mansasa Elementary School	August 16, 2023
Library Hub	August 17, 2023

### **III. SUBMISSION OF REPORT**

Based on 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 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 "One-Time Cleansing".