



Republic of the Philippines
Department of Education
REGION VII - CENTRAL VISAYAS
DIVISION OF CITY SCHOOLS - TAGBILARAN CITY

**Office of the Schools Division
Superintendent**

February 25, 2025

DIVISION MEMORANDUM
No. 140, s. 2025

**PHYSICAL INVENTORY PLAN (PIP) AND CREATION OF DIVISION INVENTORY
COMMITTEE FOR THE ONE-TIME CLEANSING OF PROPERTY, PLANT AND
EQUIPMENT (PPE) ACCOUNT BALANCES**

To : Assistant Schools Division Superintendent
Chiefs of Divisions & Heads of Sections/Units
Public Elementary and Secondary School Heads
All Others Concerned

1. In compliance with Commission on Audit (COA) Circular No. 2020-006 dated January 31, 2020, titled *Guidelines on the Conduct of Physical Count of Property, Plant, and Equipment (PPE) and Recognition of PPE Items Found at Station to ensure accurate inventory and proper recording of government assets* and COA-DBM Joint Circular (JC) No. 2024-1 dated January 30, 2024, which provides *updated policies and procedures on the proper accounting, reporting, and management of PPE, including the disposal of unserviceable government properties*, this office composes the Division Inventory Committee to ensure proper PPE recording and to conduct a One-Time Cleansing of PPE Records in the Division Office and to all Public Schools under DepEd Tagbilaran City Division. The committee shall be composed of the following members:

Team Leader	:	Aquilino T. Milar Jr. PhD, JD	
Members	:	Neolita S. Sarabia EdD	- Learning Resources
		Jose C. Mariñas III	- ICT Equipment
		Engr. Louenie Indanao	- Physical Facilities
		Japhet A. Reverreal	- Property/Supply
		Jose Andrew U. Salise	- Property/Supply
		Karen Y. Gumba	- Property/Supply
		Jerelyn T. Tumabang	- Accounting

2. This initiative is aimed at the following objectives: a) to reconcile PPE records with actual physical assets to ensure accuracy and compliance with government accounting standards; b) identify and address discrepancies, including unrecorded, missing or unserviceable items; c) update and maintain a reliable PPE registry for transparency and accountability.

3. The inventory shall cover all Property, Plant, and Equipment (PPE) in the custody of the Schools and Division Office, including but not limited to: a) ICT equipment (e.g.,

computers, printers, network devices); b) Learning resources (e.g., books, instructional materials); c) Office furniture and fixtures d) Physical facilities and related infrastructure; d) Other government-issued properties that meet the capitalization threshold of 50,000.00 pesos.

4. The inventory and PPE account balances one-time cleansing will be conducted in four (4) phases over a period of fifteen (15) weeks from March 17, 2025 – June 30, 2025, as follows:

A. Preparation Phase (Week 1-8):

- Coordination with the Property, Supply and Accounting Units to obtain existing PPE records.
- Preparation of inventory forms and assignment of responsibilities.

B. Physical Count and Data Gathering (Weeks 9–12):

- Conduct actual physical verification of all PPE items.
- Validate and reconcile the physical count with accounting and property records.
- Identify missing, unrecorded, and unserviceable items.

C. Data Cleansing and Reconciliation (Weeks 13–14):

- Rectify discrepancies between recorded and actual inventory.
- Update records in accordance with COA Circular No. 2020-006 and COA-DBM JC No. 2024-01.
- Recommend appropriate actions for unserviceable or unrecorded assets.

D. Reporting and Submission (Week 15):

- Preparation of the Final Inventory Report, including:
 - a.) Updated list of PPE assets.
 - b.) Summary of discrepancies and actions taken.
 - c.) Recommendations for disposal, reclassification, or correction of records.
- Submission of the report to the Schools Division Superintendent for review and endorsement to the COA and DBM.

5. The Division Inventory Committee shall be responsible for the following tasks:

Committee	Tasks
Chairperson	Oversees the entire inventory process and ensures compliance with COA and DBM guidelines
ICT, LR, and Physical Facilities Members	Conduct category-specific inventory, ensure accuracy, and validate records
Supply/Property & Accounting Members	Consolidate and reconcile data, analyze discrepancies, and prepare reports for submission

6. A separate memorandum will be issued regarding the conduct of the Division Annual Physical Checking and Inventory of School Properties in which item 4.B of this memorandum will be conducted.

7. Expenses relative to the activities to be conducted by the committee shall be charged to Division MOOE or local funds, subject to the usual auditing and accounting rules and regulations.

8. All concerned personnel are directed to extend their full cooperation in this activity to ensure a successful and accurate PPE inventory.

9. Immediate and wide dissemination of this Memorandum is desired.

WILFREDA D. BONGALOS PhD CESO V
Schools Division Superintendent

WDB/JAAL/SUPPLY/ATMJr/jar



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