



Republic of the Philippines  
**Department of Education**  
Region VIII  
**SCHOOLS DIVISION OF CALBAYOG CITY**

8 April 2024

**DIVISION MEMORANDUM**

No. 235, s. 2024

**CREATION OF SCHOOL INVENTORY COMMITTEE FOR ONE-TIME CLEANSING OF PPE ACCOUNT BALANCES OF SDO CALBAYOG**

To: Assistant Schools Division Superintendent  
Functional Division Chiefs  
Public Schools District Supervisors  
School Heads  
All Unit/Section Heads  
All Others Concerned

1. Pursuant to Section 5.2 of 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 informs the field of the approval of the hereto attached Physical Inventory Plan (PIP) of the Division Inventory Committee (DIC).
2. Accordingly, all schools are required to submit the names of their Schools Inventory Committee based on the recommended composition of the DIC as follows:

<b>School Inventory Committee</b>	
<b>Chairperson:</b>	School Head
<b>Vice Chairperson:</b>	Administrative Officer II
<b>Member:</b>	Administrative Assistant III
<b>Member:</b>	Administrative Assistant II (Disbursing)
<b>Member:</b>	Administrative Assistant II (Clerk), if any.


3. School Inventory Committee directory shall be submitted thru the following link:

<https://forms.office.com/r/hdPN14RLbm>

4. The Chairperson who shall serve as the VALIDATOR of the School Inventory Report shall also be responsible for the assignment of responsibilities of the members as CHECKERS, COUNTERS, and TAGGERS. Final School Inventory Report shall be submitted to the DIC on or before **June 28, 2024**.

5. Attached hereto is the approved Physical Inventory Plan (PIP) for the conduct of PPE Inventory and One-Time Cleansing of Account Balances for the details.

6. Immediate dissemination and compliance of this memorandum is desired.

  
**MARGARITO A. CADAVONA PhD, CESO VI**  
Assistant Schools Division Superintendent  
Officer In-Charge  
Office of the Schools Division Superintendent

Encl.: As stated.  
Reference: None  
To indicated in the Perpetual Index  
Under the following subjects.

COMMITTEES	INVENTORY	FORMS
REPORTS	AUDIT	FACILITIES

OSDS-007/March 19, 2024





Republic of the Philippines  
**Department of Education**  
Region VIII  
**SCHOOLS DIVISION OF CALBAYOG CITY**

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**PHYSICAL INVENTORY PLAN (PIP) FOR THE CONDUCT OF INVENTORY ON  
PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT (PPE), RECOGNITION  
OF THE PPE ITEMS FOUND AT STATION, AND DISPOSITION FOR NON-  
EXISTING/MISSING PPE ITEMS, FOR THE ONE-TIME CLEANSING OF PPE  
ACCOUNT BALANCES**

This Plan is prepared to ensure the efficient conduct of Physical Inventory Taking for purposes of Recognition of the PPEs found at Station, and Disposition of Non-Existing/Missing PPEs, for the One-Time Cleansing of PPE Account Balances of the Schools Division of Calbayog City.

**I. Preliminary Activities**

- a. The Division Inventory Committee, thru the Division Supply Officer (in the absence hereof, the Administrative Officer V of the General Services Unit shall take over), shall conduct a coordination meeting with the School Inventory Committee on **April 18, 2024 at 2:00 o'clock** in the afternoon to discuss the guidelines and forms in the conduct of Physical Inventory of the PPE in the Division office and Schools with the following agenda:
  1. Discuss procedures and forms used in the conduct of inventory;
  2. Set duties and responsibilities of the Inventory Committee as Taggers, Checkers, Counters and Validators;
  3. Provide schedules on the actual conduct of Inventory and preliminary of activities,
- b. 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
- c. Preparation of the following reports as of December 31, 2023:

1. Report of Physical Count of Property, Plant and Equipment
2. Property Acknowledgement Receipt
3. Property Cards
4. Building Cards
5. Title of lots
6. Other supporting documents such as proof of ownership of property (Deed of Donation, Deed of Sale, etc.), delivery receipts, etc.

**II. Reconciliation Process**

- a. Reports to be submitted to the 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 items inventoried
- b. Monitoring and Validation of Reports in the Schools by Division Office  
Inventory Committee will be on June 1-15, 2024. Schedules 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 Committee members:

<b>ROLES</b> (Office Order No. 018, s. 2024)	<b>RESPONSIBILITIES</b>
<p><b>CHECKERS</b></p> <p>Gary H. Ballon Carren Meryl A. Cabadsan Renato R. Ortiz</p>	<p>Responsible in checking 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 (ICF) as follows:</p> <ol style="list-style-type: none"> <li>1. In good condition;</li> <li>2. Needing repair;</li> <li>3. Unserviceable;</li> <li>4. Obsolete;</li> <li>5. No longer needed;</li> <li>6. Not used since purchased/delivery.</li> </ol>
<p><b>COUNTERS</b></p> <p>Maria Angela B. Antonio Beverly C. Longcop</p>	<p>Responsible for laying/replacing the property tag on the equipment if necessary and indicate the property</p>

Adelito D. Ostulano

**VALIDATORS**

Atty. Maria Catherine S. Barandino  
Engr. Jordan B. De Veyra  
Sunshine Marjorie E. Ventures  
Suzette P. Candaza

**SUPPLY OFFICE PERSONNEL**

Grace S. Pagunsan  
Gennerson T. Nabual  
Sarah Kay S. Baloca

code in the ICF. Take picture of the equipment.

Countercheck the Inventory Report and ICF. Sign the space provided for in the sticker indicating therein the date of inventory.

Responsible for the Orientation of designated Inventory Team in the Conduct of Inventory and classifications of PPE.

Responsible for the Preparation and printing of ICF that will be used by Checkers and Counters.

Responsible for printing of property tags per equipment.

Responsible for preparation of PAR of items not included in inventory but not found at the station

Responsible for the issuance of new/renewal of PAR.

Updating of Reports of PPE and Property Cards.

Preparation of items for derecognition.

**ACCOUNTING OFFICE PERSONNEL**

Sheryll Ann Marie G. Lacaba  
Erwin B. Ortiz  
Accounting Staff

Reconcile PPELCs/SLs with PCs. Take necessary accounting entries to reconcile books of accounts based on balances in the RPCPPE as adjusted.

Representative from the Commission on Audit (COA)

Witness/observer

**IV. Physical Inventory Taking**

- a. The Chairman, Inventory Committee provides the Checkers and Counters a copy of updated Inventory Report of PPE, ICF and supplies needed.
- b. The Checkers and Counters will take the first step on the actual undertaking followed by the Taggers and Validators taking the last step.
- c. Checkers and Counters submit accomplished ICF to the Chairman, Inventory Committee, or its designated member.

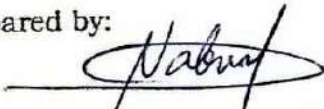


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- d. The Inventory Committee will review, consolidate, and finalize the ICF and prepare a report using Microsoft Excel format.
- e. The Supply Office Personnel and Accounting Personnel updates respective reports of PPE and prepare all required documents in the conduct of inventory taking.
- f. All reports will be scanned and uploaded in One Drive thru the official Microsoft Team of SDO Calbayog "Division Inventory Committee" which will be shared during the coordination meeting.
- g. Monitoring and Validation of reports will commence by the Division Office Inventory Committee either thru in-person meeting or Microsoft Outlook/Teams.
- h. Division Office Inventory Committee will finalize reports and reconcile balances in the Books of Accounts.
- i. The Division Supply Officer will submit Final Report of Physical Count of Property, Plant and Equipment and Items for derecognition to Commission on Audit.
- j. The Division Supply Officer will recommend preparation of Inventory and Inspection Report of Unserviceable properties found during the conduct of Physical Inventory Taking.
- k. Schedule in the Conduct of Inventory:
  1. Division Office **April 19-May 6, 2024**
  2. Schools **May 8-June 28, 2024**
  3. Monitoring and Validation of Reports **July 1-31, 2024**

Prepared by:



**GENNERSON T. NABUAL**

ADAS II/Designate Supply Office Focal Person



**GRACE S. PAGUNSAN**

Administrative Officer V (General Services)

Recommending Approval:



**JUN-NILOU B. DULFO**

OIC- Assistant Schools Division Superintendent

Approved:



**MARGARITO A. CADAYONA PhD, CESO VI**

Assistant Schools Division Superintendent

Officer In-Charge

Office of the Schools Division Superintendent



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