



Republic of the Philippines
Department of Education

Caraga Region
SCHOOLS DIVISION OF SURIGAO DEL SUR

Office of the Schools Division Superintendent

July 11, 2022

Division MEMORANDUM

No. 500 s. 2022

To: Chiefs of Functional Divisions
Chiefs of Section/Unit
All Other Concerned
This Division

PHYSICAL INVENTORY PLAN (PIP) FOR THE CONDUCT OF ACTUAL PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT (PPE) FOR THE ONE-TIME CLEANSING OF PPE ACCOUNT BALANCES OF GOVERNMENT AGENCIES

1. Pursuant to the Commission on Audit (COA) Circular No.: 006 series of 2020, Entitled, "Guidelines and Procedures in the conduct of Physical Count of Property, Plant and Equipment (PPE), recognition of PPE items found in the station and disposition for non-existing/missing PPE items, for one time cleansing of PPE Account balances of Government Agencies" for the purpose of conducting physical inventory and disposing various unserviceable properties and waste materials of the DEPED, Division of Surigao del Sur, *this Office hereby transmit the Physical Inventory Plan (PIP) for Property, Plant and Equipment for the conduct of physical inventory taking with in the Division Office including District Offices from August 1 to September 30, 2022.*
2. All concerned personnel shall prepare the necessary supporting documents relative to the implementation of this Physical Inventory Plan and submit on the date stipulated in Enclosure 1.
3. Immediate dissemination of this Memorandum is desired.


JOSITA B. CARMEN, CESO V
Schools Division Superintendent

Encl.: As stated

Reference:

To be indicated in the Perpetual Index
under the following subjects:
COA CIRCULAR No.: 006 series of 2020



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PHYSICAL INVENTORY PLAN (PIP) FOR THE CONDUCT OF ACTUAL PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT (PPE) FOR THE ONE-TIME CLEANSING OF PPE ACCOUNT BALANCES OF GOVERNMENT AGENCIES

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 of the Schools Division Surigao del Sur.

I. PRELIMINARY ACTIVITIES

A. Schedule of Coordination Meetings

B. Timeline of various preliminary activities to be undertaken by Asset Management

Activities	Date of Conduct
Printing and Segregation of Property Acknowledgement Receipt per employee	July 18 -22, 2022
Printing of List of Property Per Employee Accountability (LPEA)	July 20-29, 2022
Printing of List of Properties per Location/Office	July 20-29, 2022
Printing of List of PPEs for Disposal	To be determined after the conduct of physical count
Printing of List of Non-Existing/Missing PPEs	
Preparation of Property Cards	July 20-29, 2022

C. Designation of Physical Inventory Team

Role	Duties and Responsibilities
<p>Checker and Counters</p> <p>JOEL B. DEDICATORIA HELENE E. ARIENZA JAZEL L. BALDOMERO KARA PARADERO NECEL PASCO</p>	<p>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.</p> <ol style="list-style-type: none"> 1. In good condition 2. Needing repair 3. Unserviceable 4. Obsolete 5. No longer needed 6. Not used since purchase <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 particular 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 Acknowledgment Receipt (PAR). New PAR will be prepared in case there is a change in Accountable Officer.</p> <p>Affix temporary tags - Yellow tag for PPE and white tag for semi-expendable items</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.
	Submit report per office per item to SPU for the preparation and printing of property tags.
Validators HEL CURADA KARA MAY PARADERO NECEL A. PASCO	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.
Taggers JAZEL L. BALDOMERO KARA PARADERO HELENE E. ARIENZA	Responsible for laying the final property tags prepared by the SPU personnel based on the report submitted by the Counter and Checkers
Supply & Property Unit DANTE A. GRUMO JOEL B. DEDICATORIA JAZEL L. BALDOMERO HELENE E. ARIENZA	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)
	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 based on the submitted list from Counter and Checkers.
Accounting Unit BETHANY E. CLIMACO, CPA HEL CURADA NECEL A. PASCO	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 SPU
	Responsible in updating the PPELCs as necessary in the course of reconciliation

Tame 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

II. SCHEDULE OF PHYSICAL INVENTORY TAKING

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

Unit	Schedule
Office of the Schools Division Superintendent (OSDS)	August 1-2 , 2022
Supply and Property Unit	August 1, 2022 onwards
Records Unit	August 2-3, 2022
Legal Unit	August 2, 2022
ICT Unit	August 8-11, 2022
Budget Unit	August 4, 2022
Accounting Unit	August 8-12, 2022
Cash Unit	August 5, 2022
Personnel Unit	August 3-4, 2022
Curriculum Implementation Division (CID)	August 15-19. 2022
Learning Resource Management	August 15-19. 2022
Alternative Learning System (ALS)	September 12-16, 2022
District Instructional Supervision	September 5-9, 2022
School Governance and Operations Division (SGOD)	August 22-26, 2022
Planning and Research	August 22-26, 2022
School Management Monitoring & Evaluation	August 22-26, 2022
Human Resource Development	August 22-26, 2022
Social Mobilization & Networking	August 22-26, 2022
Education Facilities	August 22-26, 2022
School Health	August 22-26, 2022

III. SUBMISSION OF REPORT

Based on the 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 (RPCPE) 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".