



Republic of the Philippines  
Department of Education  
Cordillera Administrative Region  
SCHOOLS DIVISION OF ABRA

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December 1, 2022

Division Memorandum  
No. 073, s. 2022

**PHYSICAL INVENTORY PLAN (PIP) FOR THE CONDUCT OF PHYSICAL COUNT OF SEMI-EXPENDABLE EQUIPMENT & PROPERTY, PLANT & EQUIPMENT (PPE) FOR THE ONE-TIME CLEANSING OF PPE ACCOUNT BALANCES OF NATIONAL AGENCIES**

To: **Assistant Schools Division Superintendent  
Chief Education Supervisor, CID  
All Section Heads  
SDO Abra Inventory Committee  
All Others Concerned**

1. Pursuant to 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 transmits the Physical Inventory Plan (PIP) for the conduct of inventory taking within the division from December 16-23, 2022.
2. All concerned personnel shall prepare the necessary working documents relative to the implementation of this Physical Inventory Plan (PIP) and submit all the required reports on the date stipulated in this plan (as enclosed). Active cooperation of all division personnel is highly encouraged.
3. Wide dissemination and strict compliance with this memorandum are hereby requested.

  
**BENILDA M. DAYTACA, EdD CESO V**  
Schools Division Superintendent

Enc./s: SDO Abra Physical Inventory Plan (PIP)  
CSBolante-OSDS-Finance

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Enclosure to Division Memorandum  
 No. 073, s. 2022

**PHYSICAL INVENTORY PLAN (PIP) FOR THE CONDUCT OF PHYSICAL COUNT OF SEMI-EXPENDABLE EQUIPMENT & PROPERTY, PLANT & EQUIPMENT (PPE) FOR THE ONE-TIME CLEANSING OF PPE ACCOUNT BALANCES OF NATIONAL AGENCIES**

Pursuant to 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 plan is hereby prepared to ensure the efficient conduct of physical inventory taking for purposes of recognition of PPE items found at station and disposition of non-existing / missing PPE items for the one-time cleansing of PPE account balances at the Schools Division Office of Abra.

**I. ROLES, RESPONSIBILITIES AND EXPECTED OUTPUTS OF THE INVENTORY COMMITTEE**

**CHAIRMAN:**           **CELIA S. BOLANTE, CPA**  
 Accountant III

**CO-CHAIRMAN:**   **MERLY B. BARGAS**  
 AO IV Supply Officer

<b>MEMBERS</b>	<b>RESPONSIBILITIES</b>	<b>EXPECTED OUTPUTS</b>
<b>CHECKERS AND COUNTERS</b>  <b>LEO B. GUZMAN</b> Agriculturist I	<ul style="list-style-type: none"> <li>Responsible for checking the existence of PPE and Semi-Expendable items.</li> <li>Responsible for the verification of Accountable Officer for the particular item per office.</li> </ul>	<ul style="list-style-type: none"> <li>Verified Report on Physical Count of PPE (RPCPPE)</li> </ul>
<b>CHECKERS AND COUNTERS</b>  <b>GEREX B. PABILLANO</b> Administrative Assistant III	<ul style="list-style-type: none"> <li>Confirm all accountabilities based on Inventory Working Paper and must be reported to Property for renewal of PAR.</li> </ul>	<ul style="list-style-type: none"> <li>Confirmed accountabilities and complete file of PAR.</li> </ul>





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<p><b>CHECKERS AND COUNTERS</b></p> <p><b>JULIUS B. BLAZA</b> Administrative Assistant III</p>	<ul style="list-style-type: none"> <li>Assign and affix sequence numbers to all items with temporary number tags to guide the taggers.</li> </ul>	<ul style="list-style-type: none"> <li>Assigned and affixed sequence numbers to all items with temporary number tags</li> </ul>
<p><b>CHECKERS AND COUNTERS</b></p> <p><b>AGNEDA T. PRINCER</b> Administrative Assistant III</p>	<ul style="list-style-type: none"> <li>Submit report per item and per office to the property office for preparation and printing of property sticker.</li> </ul>	<ul style="list-style-type: none"> <li>Inventory Count Form (ICF) with New Property No.</li> </ul>
<p><b>TAGGERS</b></p> <p><b>ANGELICA P. BERMUDEZ</b> Administrative Assistant III</p> <p><b>NORVHEE JOY B. GALLARDO</b> Administrative Assistant III</p> <p><b>ABNER B. DIMAANDAL</b> Administrative Aide II</p>	<ul style="list-style-type: none"> <li>Responsible for the printing of Property Tags based on the submitted list of checkers and counters.</li> <li>Responsible for affixing property stickers to PPE and Semi-Expendable Items based on the report prepared by the Asset Management support staff.</li> </ul>	<ul style="list-style-type: none"> <li>Team up to tag all PPE items with new property stickers.</li> </ul>
<p><b>VALIDATORS</b></p> <p><b>MAYBEL AIZA P. PACLEBA</b> Administrative Assistant II</p> <p><b>OROSIA ARNOLDA LIWLIWA R. SALAZAR</b> Administrative Assistant III</p>	<ul style="list-style-type: none"> <li>Countercheck and validate the Inventory Working Paper for:             <ol style="list-style-type: none"> <li>Semi-Expandable Office Equipment</li> <li>Semi-Expandable Sports Equipment</li> <li>Semi-Expandable Other Machinery</li> </ol>             based on the number of inventories and those "found at           </li> </ul>	<ul style="list-style-type: none"> <li>Validated Inventory Working Paper for Semi-Expandable Office Equipment, Semi-Expandable Sports Equipment &amp; Semi-Expandable Other Machinery</li> </ul>





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	the station" as declared by the Counter and Checkers, including the color code of equipment based on each category.	
<b>VALIDATORS</b>  <b>RIZANNE C. COLLADO</b> Administrative Assistant III  <b>MARLOWE R. GALLARDO</b> Administrative Assistant III	<ul style="list-style-type: none"> <li>Countercheck and validate the Inventory Working Paper for:           <ol style="list-style-type: none"> <li>Semi-Expandable Communication Equipment</li> <li>Semi Expandable Information and Communication Technology Equipment</li> </ol> </li> </ul> <p>based on the number of inventories and those "found at the station" as declared by the Counter and Checkers, including the color code of equipment based on each category.</p>	<ul style="list-style-type: none"> <li>Validated Inventory Working Paper for Semi-Expandable Communication Equipment &amp; Semi Expandable Information and Communication Technology Equipment</li> </ul>
<b>VALIDATORS</b>  <b>ESTHER R. TAMAYO</b> Administrative Assistant III  <b>MARIA FE B. ALCOS</b> Administrative Assistant III	<ul style="list-style-type: none"> <li>Countercheck and validate the Inventory Working Paper for:           <ol style="list-style-type: none"> <li>Semi Expandable Furniture and Fixtures</li> <li>Semi Expandable Medical Equipment</li> <li>Semi Expandable Other Equipment</li> </ol> </li> </ul>	<ul style="list-style-type: none"> <li>Validated Inventory Working Paper for Expandable Furniture and Fixtures, Semi Expandable Medical Equipment &amp; Semi Expandable Other Equipment</li> </ul>





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	<p>based on the number of inventories and those "found at the station" as declared by the Counter and Checkers, including the color code of equipment based on each category.</p>	
<p><b>ASSET MANAGEMENT SUPPORT STAFF</b></p> <p><b>HAZEL B. BAROÑA</b> Administrative Officer III</p>	<ul style="list-style-type: none"> <li>• Responsible for the preparation of Inventory Working Paper for the use of Checkers and Counters.</li> <li>• Responsible for the revision, editing, and updating of Inventory Working Paper based on findings of checkers and counters.</li> <li>• Responsible for Providing the Inventory Committee with the list of items for derecognition.</li> </ul>	<ul style="list-style-type: none"> <li>• Prepared Report on Physical Count of PPE (RPCPPE) which shall serve as the Inventory Working Paper.</li> <li>• Revised/updated Report on Physical Count of PPE (RPCPPE) which shall serve as the Inventory Working Paper.</li> <li>• List of items for derecognition</li> </ul>
<p><b>ASSET MANAGEMENT SUPPORT STAFF</b></p> <p><b>JAHRELL B. BALUBAR</b> Administrative Aide VI</p>	<ul style="list-style-type: none"> <li>• Responsible for updating Property Card, Registry of Semi-Expendable Property Issued, Semi Expendable Property Card, and Report of Semi Expendable Property Issued.</li> <li>• Responsible for the cross-checking of copies of PAR and</li> </ul>	<ul style="list-style-type: none"> <li>• Updated Property Card, Registry of Semi-Expendable Property Issued, Semi Expendable Property Card, and Report of Semi Expendable Property Issued</li> <li>• Renewed PAR and ICS</li> </ul>





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	ICS for all items NOT found during the inventory taking.	
	<ul style="list-style-type: none"> <li>• Prepare new/renewal of PAR and ICS.</li> <li>• Facilitate the signing of PAR and ICS.</li> </ul>	

**II. SCHEDULE OF PHYSICAL INVENTORY TAKING**

To ensure the smooth implementation of the physical inventory taking, the recommended schedule of activities must be strictly followed. The physical inventory taking will be conducted per unit / office.

UNIT	SCHEDULE	PERSONS IN-CHARGE
<b>Office of the Schools Division Superintendent (OSDS)</b>		
Budget & Finance Section	December 16-23, 2022	<b>TEAM 1</b> >Leo B. Guzman >Angelica P. Bermudez >Maybel Aiza P. Pacleba >Orosia Arnolda Liwliwa R. Salazar
Cash Section		
Records Section		
Supply Section	December 16-23, 2022	<b>TEAM 3</b> >Julius B. Blaza >Maria Fe B. Alcos >Hazel B. Baroña >Rizanne C. Collado
Administrative Section		
Personnel Section		
Legal Section		
ICT Section		
<b>Curriculum Implementation Division (CID)</b>	December 16-23, 2022	<b>TEAM 2</b> >Gerex B. Pabillano >Jahrell B. Balubar >Norvhee Joy B. Gallardo >Esther R. Tamayo
Instructional Management		
Learning Resource Management		
District Instructional Supervision		
<b>School Governance and Operations Division (SGOD)</b>	December 16-23, 2022	<b>TEAM 4</b> >Agneda T. Princer >Renato V. Blando II >Abner B. Dimaandal >Marlowe R. Gallardo >Frances Arianne M. Munar
Planning & Research		
School Management Monitoring & Evaluation		
Human Resource Development		
Social Mobilization and Networking		
Education Facilities Division		
DRRM		
School Health		





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**III. MONITORING AND VALIDATION**

All identified validators shall countercheck the Inventory Working Paper based on the number of PPEs and those "found at station" as declared by the Counters and Checkers including the color code of equipment / furniture based on each category. This activity shall be conducted from December 26-29, 2022 and a validated Inventory Working Paper shall be submitted to the Supply Section on or before December 29, 2022.

**IV. AFFIXING OF FINAL PROPERTY TAGS**

All identified taggers shall print and affix the new and final property tags to PPE and Semi-Expendable Items based on the report prepared by the Supply Section. This activity shall be conducted from January 3-6, 2023.

**V. SUBMISSION OF REPORT**

On the basis of 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 (RPCPPE) to the COA through the Audit Team Leader on or before January 15, 2023.

The RPCPPE shall be prepared in four (4) copies to be distributed as follows:

- Original - COA
- Copy 2 - Finance Section
- Copy 3 - Supply Section
- Copy 4 - Inventory Committee

The said report will be the basis of the Finance Section to update the Property, Plant and Equipment Ledger Card (PPELC) and this shall serve as the beginning balance after the one-time cleansing.

  
**BENILDA M. DAYTACA, EdD CESO V**  
Schools Division Superintendent

CSBolarte-OSDS-Finance

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