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

June 7, 2024


DIVISION MEMORANDUM

No. 257 s. 2024

To: Chiefs of Functional Divisions
Chiefs of Section/Unit
All Others 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 Abra, 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 June 18 to July 1, 2024.
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


AMADOR D. GARCIA, SR., PhD., CESO VI
Schools Division Superintendent



Address: Actividad-Economia St., Zone 2 (Consiliman), Bangued, Abra
Telephone No.: (074)614-6918

Email Address: abra@deped.gov.ph

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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 (PAR) per employee	Done
Printing of List of Property Per Employee Accountability (LPEA)	Done
Printing of List of Properties per Location/Office	Done
Printing of List of PPEs for Disposal	To be determined after the conduct of physical count
Printing of List of Non-Existing/Missing PPEs	To be determined after the conduct of physical count
Preparation of Property Cards	June 25 to July 1, 2024



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C. Designation of Physical Inventory Team

Duties and Responsibilities	
<p>Checker and Counters</p> <p>LEO B. GUZMAN</p> <p>JAHRELL B. BALUBAR</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 tag for expendable items</p>
	<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.</p> <p>Submit report per office per item to SPU for the preparation and printing of property tags.</p>



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<p>Validators JUSTICE JOYCE B. BARBERO ELAINE G. MERCADO</p>	<p>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.</p>
<p>Taggers MARY MONETTE NOELLE L. REYES ABNER B. DIMAANDAL</p>	<p>Responsible for laying the final property tags prepared by the SPU personnel based on the report submitted by the Counter and Checkers</p>
<p>Property & Supply Unit MERLY B. BARGAS HAZEL B. BARONA JAHRELL B. BALUBAR LEO B. GUZMAN ABNER B. DIMAANDAL</p>	<p>Responsible for updating of Property Card (PC) and Stock Card (SC)</p> <p>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)</p> <p>Prepare PCs for items of PPEs found at station</p> <p>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</p> <p>Follow the procedures for the disposition of non existing/missing PPEs provided Paragraph 7 of COA Circular 2020-006</p> <p>Preparation of new/ renewal of PAR</p> <p>Work together with the Accounting Unit to reconcile the PCs with the Property, Plant and Equipment Ledger • Card (PPELC) maintained by the Accounting Unit</p> <p>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)</p>



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	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	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)
MARIA FE B. ALCOS	Take up the necessary accounting entries to recognize loss of PPE and to set up the corresponding receivables from the concerned accountable officer/ personnel
CHAYTE LAWRENCE B. BODONA	Work together with the P &SU 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
	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, and
	Ensure that the total balance of PPELCs / SLs tally with the balances of controlling PPE accounts in the General Ledger

C. 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.



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Unit	Schedule
Office of the Schools Division Superintendent (SDS)	June 18, 2024
Office of the Assistance Schools Division Superintendent (ASDS)	June 18, 2024
Records Unit	June 18, 2024
Legal Unit	June 18, 2024
ICT Unit	June 18, 2024
Budget Unit	June 19, 2024
Accounting Unit	June 19, 2024
Cash Unit	June 19, 2024
Personnel Unit	June 20, 2024
Office of the Administrative Officer V (AOV)	June 20, 2024
Security Guards Office	June 20, 2024
Property and Supply Section	June 20, 2024
Curriculum Implementation Division (CID)	June 21, 2024
Learning Resource Management	June 21, 2024
Alternative Learning System (ALS)	June 21, 2024
2 nd Floor and 3 rd Floor Conference Hall	June 21, 2024
School Governance and Operations Division (SGOD)	June 24, 2024
Planning and Research	June 24, 2024
School Management Monitoring & Evaluation	June 24, 2024
Human Resource Development	June 24, 2024
Social Mobilization & Networking	June 24, 2024
Education Facilities	June 24, 2024
School Health	June 24, 2024



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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 (RCPPE) 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".



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