



Republic of the Philippines  
**Department of Education**  
Region XII  
Schools Division Office of Tacurong City

February 11, 2026

**DIVISION MEMORANDUM**

OSDS No. 029, s. 2026

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

To: Assistant Schools Division Superintendent  
Functional Division Chiefs  
All Unit/Section Heads  
Division Inventory Committee  
All Others Concerned  
This Division

1. Pursuant to the Commission on Audit Circular No. No. 2020-006 dated January 31, 2020 entitled "Guidelines and Procedures of Physical Count of Procedures in the Conduct of Physical Count of Property, Plant and Equipment (PPE), Recognition of PPE Items Found at the Station and Disposition for Non-Existing/Missing PPE Items, for the One-Time Cleansing of PPE Account Balances of Government Agencies"
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.
4. For immediate dissemination and strict compliance of all concerned.

  
**GILDO G. MOSQUEDA, CEQ VI**  
Schools Division Superintendent

Enclosure: Physical Inventory Plan (PIP)

Reference: COA Circular No. 2020-006

Allotment: NONE

To be indicated in the Perpetual Index under the following subjects

PHYSICAL INVENTORY PLAN GUIDELINES

VOL/SUPPLY/DM/PHYSICAL INVENTORY PLAN / FEBRUARY 11, 2026



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Enclosure 1

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

Pursuant to the Commission on Audit Circular No. No. 2020-006 dated January 31, 2020, this plan is hereby prepared to ensure the efficient conduct of Physical Inventory taking for the purposes of recognition of PPE items found at the station and disposition for non-existing/missing PPE Items, for the One-Time Cleansing of PPE account balances at the Schools Division of Tacurong City.

**I. PRELIMINARY ACTIVITIES**

The Inventory Committee, thru the Supply Office, must undertake the following Preliminary Activities:

1. Initiate coordination meetings with the Accounting Unit and Inventory Committee in sorting out issues on record discrepancy.
2. Provision of Property Tag design in conformity with the data requirements indicated in the Circular for approval of Inventory Committee.
3. Procurement of needed equipment and materials to be used in property tagging and inventory taking.
4. Preparation of necessary report needed in the reconciliation period with the Accounting Unit, to wit:
  - 4.1 The Property Unit shall obtain the latest Report on Physical Count of Plant, Property and Equipment/Physical Inventory Report.
  - 4.2 The Accounting Unit shall update its record of acquisition/disposal/transfer of PPEs in the PPE Ledger Cards (PPELCs) and ensure that the total balance of PPELCs tally with the balances of controlling PPE accounts in the General Ledger.
  - 4.3 The Property and Accounting Units shall compare the latest Report on the RPCPPE/Inventory Report with the PPELCs.
  - 4.4 The Property Unit shall prepare a list of PPE items which are recorded in the PPELCs but not included in the RPCPPE/Physical Inventory Report as well as PPE Items which are included in the RPCPPE but not recorded in the PPELCs.



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- 4.5 Both lists and the latest RPCPPE/Physical Inventory Report shall be submitted to the Inventory Committee. These documents shall be considered as inventory working papers and shall be used by the Inventory Committee as basis in preparing PIP.

## II. DESIGNATION OF PHYSICAL INVENTORY TEAM

Role	Duties and Responsibilities
<b>Division Inventory Team</b>  Division Inventory Committee	<ol style="list-style-type: none"><li>Supervise and oversee the entire one-time cleansing process.</li><li>Provide guidance and ensure compliance with COA Circular No. 2020-006.</li><li>Consolidate reports and prepare final submission to COA.</li><li>Reconcile account balances between the accounting books and property records.</li><li>Submit final reports to COA.</li></ol>
<b>Secretariat</b>  Eljan S. Diaz Jeralden L. Paladin Roselle T. Carvajal Kelvin A. Apud Ramilyn T. Malabor	<ol style="list-style-type: none"><li>Prepare and keep minutes of the Division Inventory Committee.</li><li>Maintain a complete and updated record of all communications, resolutions, and inventory-related documents.</li><li>Ensure proper filing, safekeeping, and retrieval of inventory documents in both digital and physical formats.</li><li>Facilitate internal and external communications of the Committee, including notices of meetings, invitations, and follow-ups.</li><li>Assist in the preparation of schedules and logistics for inventory activities such as physical count, reconciliation, and validation.</li></ol>



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	<ul style="list-style-type: none"><li>f. Provide administrative assistance during actual inventory activities (e.g., encoding, generating reports, consolidating results).</li><li>g. Ensure the availability of inventory forms, templates, and supplies needed during the conduct of physical inventory.</li><li>h. Perform other related duties as may be delegated by the Chairperson of Members of the Division Inventory Committee.</li></ul>
<p><b>Checkers and Counters</b></p> <p>Roselle T. Carvajal Jeralden L. Paladin Eljan S. Diaz Kelvin A. Apud</p>	<ul style="list-style-type: none"><li>a. Check the existence of PPE (worth 50,000 and above items), items NOT included in the Inventory Working Paper and the actual condition of the item, i.e.<ul style="list-style-type: none"><li><b>1. in good condition</b></li><li><b>2. needing repair</b></li><li><b>3. unserviceable</b></li><li><b>4. obsolete</b></li><li><b>5. no longer needed</b></li><li><b>6. not used since purchase</b></li></ul>Items not included in the said working paper shall be listed and considered “found at the station” using the List of PPEs Found at the Station (Annex B) provided by the COA.</li><li>b. Verify the Accountable Officer for the particular item per office using the working paper as basis.</li><li>c. Confirm all accountabilities based on Inventory Working Paper must be reported to Supply and Property Unit for preparation of renewal of Property Acknowledgement Receipt (PAR). New PAR will be prepared in case there is a change in Accountable Officer.</li><li>d. Affix temporary tags – (Stickers)</li></ul>



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	<ul style="list-style-type: none"><li>e. Assign sequence number to all items with temporary tags as guide for the “Taggers” to follow in laying the final property tag for PPE items.</li><li>f. Submit report per office per item to Supply and Property Unit (SPU) for the preparation and printing of property tags.</li></ul>
<b>Validators</b> Engr. Oliver O. Godoy Rex Louis P. Roncesvalles Rona L. Bred Jonald S. Cadio Wendell D. Balabagan Engr. Keiff Humprey M. Bedia Joey M. Lozano Leonora R. Po Genesis D. Sucaldito COA Representative	Countercheck the Inventory Working Paper based on the number of PPEs, and those “found at station” as declared by the Counter and Checkers.
<b>Taggers</b> Roselle T. Carvajal Eljan S. Diaz	Lay the final property tags prepared by the SPU personnel based on the report submitted by the Counters and Checkers.
<b>Supply and Property Unit</b> Vivien O. Lima Roselle T. Carvajal Eljan S. Diaz Ramilyn T. Malabor	<ul style="list-style-type: none"><li>a. Update of Property Card (PC) and Stock Card (SC).</li><li>b. Prepare 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)</li><li>c. Prepare PCs for items of PPEs found at station.</li><li>d. 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.</li><li>e. Follow the procedures for the disposition of non-</li></ul>



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	<p>existing/missing PPEs provided Paragraph 7 of COA Circular 2020-006.</p> <ul style="list-style-type: none"><li>f. Preparation of new/renewal of PAR.</li><li>g. Work together with the Accounting Unit to reconcile the PCs with the Property, Plant and Equipment (RPCPPE).</li><li>h. Preparation of final Report on the Physical Count of Property, Plant and Equipment (RPCPPE).</li><li>i. Preparation of inventory and Inspection Report of Unserviceable, obsolete and/or no longer needed.</li><li>j. Preparation and printing of property tags per equipment/furniture per category per office based on the submitted list from Counter and Checkers.</li></ul>
<p><b>Accounting Unit</b> Jonel G. Solomon Jeralden L. Paladin Kelvin A. Apud</p>	<ul style="list-style-type: none"><li>a. 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)</li><li>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.</li><li>c. Work together with the SPU to reconcile the PPELCs/Subsidiary Ledgers (SLs) with the PCs maintained by the SPU.</li><li>d. Responsible in updating the PPELCs as necessary in the course of reconciliation.</li><li>e. Take up necessary accounting entries to write-off/drop from</li></ul>



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	<p>the books of accounts the remaining balances of amounts lumped under the “Unreconciled SL”, Reconciled SL” for PPEs, and</p> <p>f. Ensure that the total balance of PPELCs/SLs tally with the balances of controlling PPE accounts in the General Ledger.</p>
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### III. PHYSICAL INVENTORY PLAN

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 school/office.

TARGET DATE	TASK/ACTIVITY	EXPECTED OUTPUT	PERSON RESPONSIBLE
December 16, 2025	Issuance of Office Order creating Inventory Committee	Approved Office Order and designated Inventory Committee members	Schools Division Superintendent; Property/Supply Officer
January 14, 2026	Pre-Planning Conference of Inventory Committee	Attendance sheet	Property/Supply Officer
January 19-23, 2026	Review and updating of property and accounting records (RPCPPE, PPELC, etc.)	Updated and reconciled property records	Property/Supply Officer; Accounting Unit
February 09-11, 2026	Preparation of inventory forms, worksheets, tagging materials	Ready-to-use inventory forms, updated worksheets, asset tags	Property/Supply Officer; Inventory Committee Secretariat
February 12-13, 16-20 2026	Pre-inventory inspection of sites/assets; assignment of inventory teams	Assigned inventory teams; inspected and tagged assets	Property/Supply Officer; Inventory Committee Secretariat
February 23-27, 2026	Finalization of detailed Inventory Work Plan	Approved detailed inventory work schedule	Inventory Committee



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#### IV. 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 school/functional office.

School	Schedule
Rajah Muda ES Main & BEAM Lourdes Pama ES Rajah Muda NHS Elisa P. Bernardo MES Main & BEAM Lancheta Magallon ES Josue Alcasid CS Apolinario S Bernardo MNHS Jose V. Lagon Sr. ES Upper Katungal NHS	March 09-12, 2026
Amado Fernandez Sr. CS Pedregosa Acosta ES San Emmanuel ES Tina ES Casilda P. Venus ES San Rafael ES Victorina P. Dasmarinas ES San Pablo NHS San Emmanuel NHS	March 17-19, 2026
New Isabela CS Kalandagan ES J. Hector Lacson ES Maria Z. Bayya ES Tacurong NHS	March 24-25, 2026
Maria A. Montilla MES Dr. Manuel Grino MCS Buenaflor ES New Lagao ES Abang Suizo IS San Antonio ES Virginia F. Grino NHS	April 13-14, 2026
Tacurong Pilot ES	April 20-21, 28-29, 2026
CID Office	May 12-13, 2026
SGOD Office	May 19-21, 2026
OSDS	June 03-04 & 08, 2026



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March 9- June 8, 2026	Conduct of actual physical inventory count of PPE	Completed and signed Inventory Count Forms (ICF's)	Inventory Committee; End- User Units
June 09-19, 2026	Encoding, consolidation, and initial validation of inventory results	Initial consolidated Inventory Report	Inventory Committee; Property/Supply Officer
June 22- July 06, 2026	Reconciliation of inventory results with accounting and property records	Reconciled property and accounting records	Property/Supply Officer Accounting Unit
July 07-July 21, 2026	Preparation of Inventory and Reconciliation Report (IRR)	Draft Inventory and Reconciliation Report	Inventory Committee; Property/Supply Officer
July 22- August 05, 2026	Internal review and Management endorsement of IRR	Reviewed and endorsed IRR	Internal Audit; Inventory Committee
August 06- 20, 2026	Submission of IRR to COA	Officially submitted Inventory and Reconciliation Report to COA	Property/Supply Officer
August 21- September 4, 2026	Updating of PPELC and accounting books based on reconciled inventory data	Updated accounting books and PPELC	Property/Supply Officer Accounting Unit
September 7-21, 2026	Identification and recommendation of unserviceable assets for disposal	List of assets recommended for disposal with necessary documentation	Property/Supply Officer; Disposal Committee
September 22- October 6, 2026	Submission of Disposal Requests/Documents	Submitted disposal documentation to Disposal Committee/COA	Property/Supply Officer



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