



Republic of the Philippines
Department of Education
REGION II – CAGAYAN VALLEY
SCHOOLS DIVISION OF NUEVA VIZCAYA

October 30, 2024

DIVISION MEMORANDUM

No. 475 s.2024

CONDUCT OF ANNUAL PHYSICAL INVENTORY OF PROPERTY, PLANT AND EQUIPMENT (PPE) AND SEMI- EXPENDABLE PROPERTY AND SUBMISSION OF CY 2024 REPORT ON PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT AND ISSUED SEMI- EXPENDABLE PROPERTY

TO: Assistant Schools Division Superintendent
CID and SGOD Chief EPS
Public Schools District Supervisors/District In-Charge
Public Elementary and Secondary School Heads
Administrative Officers II
School Supply Officers
School Property Custodians
All Others Concerned

1. Pursuant to the Provision of Government Accounting Manual (GAM) for National Government Agencies (NGA's) particularly Section 8, Chapter 13, Volume 1, the Physical Count of Inventory, Property, Plant and Equipment is an indispensable procedure for checking the integrity of property custodianship. This is required semi-annually or annually and presented in the Report on the Physical Count of Property, Plant and Equipment and Report on the Physical Count of Semi-Expendable Property as of December 31 of each year.
2. In addition, Commission on Audit (COA) Circular 2020-006 dated January 31, 2020 provides the 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.
3. All Administrative Officers II/School Property Custodians are directed to reconstitute the School Inventory Committee through a school memorandum. The following shall be the composition of the said committee:



Address: Quezon St., Don Domingo Maddela, Bayombong, Nueva Vizcaya
Telephone Nos.: (078) 362-0106, 09171589946
Email Address: nuevavizcaya@deped.gov.ph
Website: <https://sdonuevavizcaya.com/>



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Elementary and Secondary Schools (Non-Implementing Units)

Chairman: Administrative Officer II/School Property Custodian
Members: Administrative Assistant III/II or Accounting
Representative: Teacher (IT Coordinator)

Secondary Schools (Implementing Units)

Chairman: Supply Officer II/School Property Custodian-Designate
Members: Administrative Assistant III/II or Accounting
Representative: Teacher (IT Coordinator)

Schools Division Office

Chairman: Gaye D. Castillo
Members: Exekel C. Garing
Jonas A. Liban, Jr.
Francis C. Linda
Arnulfo A. Diaz
Kairee Bryce Q. Carnate
Julius Ceasar D. Maddawat
Steven Darryl Cristobal
Howard Jean Francois V. Doles

4. Relative to the continuing efforts to reconcile inventory records, concerned personnel are hereby directed to conduct physical inventory of property, plant and equipment and semi-expendable property.
5. The committee is responsible for the actual physical count and to ascertain the existence of all properties/equipment and supplies and materials on stock. The inventory items to be counted include school buildings, IT equipment, office equipment, communication equipment, furniture and fixtures, motor vehicles, laboratory equipment and other equipment and inventory items owned by the agency, including donations from LGUs, private groups and individuals.
6. Any adjustment of records of properties, equipment and supplies shall be done immediately by the committee with the concurrence and consent of the school head and officer concerned.
7. Attached herewith are the prescribed forms and their instructions on how to accomplish these.



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8. The inventory report shall exclude the inventory of textbooks, armchairs, desk, tables of the schools. A separate physical inventory on the said items will be undertaken at the end of the school year.
9. Administrative Officers II of elementary schools and designated school property custodians of secondary schools are required to submit the accomplished Report on Physical Count of Property, Plant & Equipment (RPCPPE) and Report on Physical Count on Semi- Expendable Property (RPCSP) High/Low value in excel file through this link <https://tinyurl.com/SDONV-ElemInventory2024> for Elementary schools and <https://tinyurl.com/SDONV-SeconInventory2024> for Secondary schools.
10. Administrative Officers II of elementary schools shall submit the RPCPPE and RPCSP High/Low value to their respective designated District Property Custodian for district consolidation using the attached template from COA.
11. Supply Officers and Designated School Property Custodians of Secondary Implementing and Non-Implementing Units shall submit the hard copy of RPCPPE and RPCSP High/Low Value to the Property and Supply Unit of the Division Office.
12. The conduct of physical inventory shall be up to December 13, 2024.
13. Consolidated reports (one hard copy) per district (elementary schools only) and secondary schools reports shall be submitted **on or before December 16, 2024.**
14. Immediate dissemination and compliance with this memorandum is desired.



ORLANDO E. MANUEL PhD, CESO V
Schools Division Superintendent



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