



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

November 20, 2025

DIVISION MEMORANDUM

No. 555 s.2025

CONDUCT OF ANNUAL PHYSICAL INVENTORY OF PROPERTY, PLANT AND EQUIPMENT (PPE) AND SEMI- EXPENDABLE PROPERTY AND SUBMISSION OF CY 2025 REPORT ON PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT

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 particularly Section 8, Chapter 13, Volume 1, the Physical Count of Inventory, Property, Plant and Equipment (RPCPPE) 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:

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)



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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: Ezekel C. Garing
Jonas A. Liban, Jr.
Francis C. Linda
Arnulfo A. Diaz
Kairee Bryce Q. Carnate
Kate Gillian Lu
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 form and the instruction on how to accomplish this.
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 upload the accomplished RPCPPE excel file in this link <https://tinyurl.com/2025SDONVInventory>



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10. Administrative Officers II of elementary schools shall submit the RPCPPE and to their respective designated District Property Custodian for district consolidation and upload the excel file to the said link.
11. Supply Officers and Designated School Property Custodians of Secondary Implementing and Non-Implementing Units shall submit the hard copy of RPCPPE to the Property and Supply Unit of the Division Office.
12. The conduct of physical inventory shall be anytime from the issuance of this memorandum up to **December 15, 2025**.
13. Consolidated reports (one hard copy) per district (elementary schools only) shall be submitted **on or before December 18, 2025**.
14. Immediate dissemination and compliance with this memorandum is desired.


ORLANDO E. MANUEL PhD, CESO V
Schools Division Superintendent



REPORT ON THE PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT

(Cost of each item is P50,000.00 and above)

(Type of Property, Plant and Equipment)

As at December 31, 202_____

SCHOOL: _____

For which, (School Head), (Official Designation) accountable, having assumed such accountability on (Date of Assumption).

Article	Description	Date of Acquisition	Property Number	Unit of Measure	Unit Value	QUANTITY	QUANTITY	Total Cost Unit Value x Physical Count	Source of Fund	SHORTAGE/ OVERAGE		Remarks
						per Property Card	per Physical Count			Quantity	Value	Accountable Officer
				TOTAL				-				

Certified Correct by:

Approved by:

Verified by:

School Inventory Team

School Head

COA Representative

**REPORT ON THE PHYSICAL COUNT OF PROPERTY,
PLANT AND EQUIPMENT
(RPCPPE)**

INSTRUCTIONS

- A. The RPCPPE is the form used to report on the physical count of PPE by type such as land, land improvements, infrastructure, building and other structures, machinery and equipment, transportation equipment, furniture, fixtures and books, etc. which are owned by the agency. It shall be prepared yearly by fund cluster.
- B. This form shall be accomplished as follows:
1. **Type of Property, Plant and Equipment** – PPE account name such as Heavy Equipment, Technical and Scientific Equipment, Motor Vehicle, Office Equipment, Furniture and Fixtures, etc.
 2. **As at** _____ – date of the report
 3. **Fund Cluster** – fund cluster name/code in accordance with UACS
 4. **Name of Accountable Officer** – name of the accountable officer
 5. **Official Designation** – official designation of the accountable officer
 6. **Entity Name** – agency or office where the accountable officer is assigned
 7. **Date of Assumption** – first day of assumption of the duties and responsibilities as accountable officer
 8. **Article** – type of item or article (e.g., personal computer, printer, filing cabinet, etc.)
 9. **Description** – brief description of the article/item (e.g., Acer monitor for personal computer, Epson for printer, etc.)
 10. **Property Number** – assigned property number by the Supply and/or Property Division/Unit
 11. **Unit of Measure** – unit of measurement of the property, plant and equipment (e.g., piece, set, etc.)
 12. **Unit Value** – cost per quantity unit
 13. **Quantity-Per Property Card** – quantity of items or articles appearing in the PC
 14. **Quantity-Per Physical Count** – quantity of items or articles per physical count
 15. **Shortage/Overage** – excess of the quantity and total value of items or articles per PPELC over that of the physical count or vice versa
 16. **Remarks** – whereabouts, conditions and other relevant information relative to PPE
- C. The report shall be certified correct by the Inventory Committee Chair and Members, approved by the Head of Agency/Entity or his/her Authorized Representative, and verified by the COA Representative.
- D. This shall be prepared in four (4) copies distributed as follows:
- | | | |
|-----------------|---|---|
| <i>Original</i> | – | COA Auditor, through the Accounting Division/Unit |
| <i>Copy 2</i> | – | Accounting Division/Unit |
| <i>Copy 3</i> | – | Supply and/or Property Division/Unit |
| <i>Copy 4</i> | – | Inventory Officer/Committee |
- E. It shall be submitted to the Auditor concerned and Accounting Division/Unit not later than January 31 of each year.