



Republic of the Philippines  
**Department of Education**  
REGION III – CENTRAL LUZON  
SCHOOLS DIVISION OF SCIENCE CITY OF MUÑOZ

May 23, 2023

**SCHOOLS DIVISION MEMORANDUM**

No. 217, s. 2023

**RECONSTITUTION OF SCHOOLS DIVISION INVENTORY  
AND DISPOSAL COMMITTEE**

To: Assistant Schools Division Superintendent  
Chief Education Supervisors  
Public Elementary and Secondary Schoolheads  
All Others Concerned

1. Relative to the issued COA 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 reconstitutes the Schools Division Inventory and Disposal Committee (SDIDC) as follows:

Chairperson: ERLEO T. VILLAROS PhD  
Assistant Schools Division Superintendent

Vice-Chairperson: FHRIESSY CRUZ S. BERMUDA, II  
Administrative Officer V

Members:

Property Plant and Equipment: JOMEL V. MANGAWANG  
Accountant III/Accounting Unit

WINNIE S. VALDEZ  
Administrative Officer IV/Supply Unit

CARIZALDY P. PAGAY  
Administrative Aide VI/Supply Unit

ARNELSON D. CORNEJO  
Administrative Assistant III/Accounting

Land and Land Improvements,  
Building and Other Infrastructure: MARLON V. SIMINIG  
Planning Officer III

ALVIN D. TANGONAN  
Senior Technical Assistant II/DepEd- Engineer



*Loyal, Excellent, Accountable and Dedicated to Service*

Address: Brgy. Rizal, Science City of Muñoz, 3119

Telephone No.: (044) 806 -2192; Email Address: [munozone.science.city@deped.gov.ph](mailto:munozone.science.city@deped.gov.ph)

DSCM-QMS-QMR-QSF-008 Rev.06 (03.23.23)



Certificate No. 50500731-04115



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- Books and Learning Materials: MA. MERCEDES P. MANABAT  
LIBRARIAN
- ICT Related Materials: JOHANN M. TABING  
Information Technology Officer I
- Observer: COA Representative
2. For inventory, the SDIDC shall do the following duties and responsibilities:
- perform periodic physical count of all property, plant and equipment (PPE) of the Schools Division Office of Science City of Munoz and Schools under its supervision;
  - update Property, Plant and Equipment Ledger Cards (PPELCs) and determine Property, Plant and Equipment (PPE) account classification;
  - reconcile PPE records of Accounting section;
  - prepare Physical Inventory Plan using the following:
    - List of PPE items recorded in the PPELCs but not included in the RPCPPE/PIR
    - List of PPE items included in RPCPPE not included in the PPELCs
    - Latest RPCPPE/PIR;
  - document Physical Count in Inventory Count Form and clearly state that the condition of PPEs such as:
    - In good condition
    - Needing repair
    - Unserviceable
    - Obsolete
    - No longer needed
    - Not used since purchased
    - Etc.;
  - tag PPEs with new paper sticker containing new information provided by the COA Circular No. 2020-006;
  - include the physical count and tagged with property stickers those PPEs “found station” and describe in the Remarks Column of the ICF as “found station”;
  - describe as “non-existing” or “missing” in the Remarks Column of the ICF those PPEs included in the inventory working papers but are not found during the physical count;
  - distribute RPCPPE as follows:
    - Original - COA Auditor
    - Copy 2 - Accounting Unit
    - Copy 3 - Property Unit
    - Copy 4 - Division Inventory Committee; and
  - perform other duties as may be assigned by the immediate supervisor or the Head of the Schools Division Inventory Committee.



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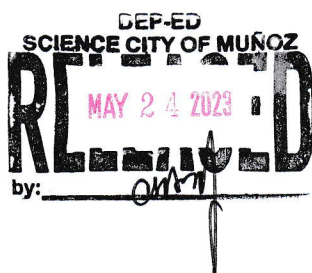


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SCHOOLS DIVISION OF SCIENCE CITY OF MUÑOZ

3. For disposal, the SDIDC shall have the following roles and functions:
  - a. require the submission by the concerned offices/sections/schools of request/reports of the assets to be disposed of, and all necessary documents pertaining thereto.
  - b. facilitate the disposal of waste materials and unserviceable property.
  - c. conduct inspection of unserviceable property to determine whether the item is with or without value.
  - d. set the final appraise value of all disposal property based on existing government provisions related thereto.
  - e. submit related reports (Waste Material Report and Inventory and Inspection of Unserviceable Property) to the Schools Division Superintendent for approval.
4. In line with these, all schools are hereby directed to establish/reconstitute their own School Inventory and Disposal Committees.
5. Immediate and wide dissemination of this Memorandum is highly desired.



*Johanna N. Gervacio*  
**JOHANNA N. GERVACIO PhD, CESO V**  
Schools Division Superintendent

WSV/reconstitution of schools division inventory and disposal committee  
002/May23,2023



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National Government Audit Sector  
Cluster 5

Agency: Department of Education – Schools Division of Science City of Munoz

One-Time Cleansing Monitoring Sheet

As of May 23, 2023

Steps	Office Responsible	Target Date	Date Accomplished	Remarks
<p><b>A. Creation of Inventory Committee</b></p> <p>Matters to consider:</p> <ul style="list-style-type: none"> <li>• Agency Special/Memorandum/Office Order on the creation of the Inventory Committee</li> <li>• Should include one member each from the Accounting and Property Division/ Unit; may also include a representative from the Internal Audit Service/ Unit to act as a witness</li> <li>• Number of members of the Inventory Committee should be adequate to complete the physical inventory in three months or less (<i>it must be emphasized that what is to be completed in three months is the physical inventory only, not the whole process for the one-time cleansing of PPE balances</i>)</li> <li>• Members can devote their full time in the conduct of physical inventory until it is completed</li> </ul>	<p>Head of the Agency</p>	<p>May 31, 2023</p>		<p>Issued Schools Division Memorandum on _____</p>

Steps	Office Responsible	Target Date	Date Accomplished	Remarks
<b>B. Conduct of preliminary activities prior to conduct of inventory taking</b>				
1. Property Unit obtains latest <b>Report of Physical Count of PPE (RPCPPE)/ Physical Inventory Report (PIR)</b>  <i>Alternative to Step B.1 above</i>  If there is no RPCPPE/ Physical Inventory Report or if it is unreliable or undependable, <b>Inventory Count Form (ICF) (Annex A of COA Circular 2020-006)</b> should be accomplished by each office and submitted to the Property Unit	Property Unit    Property Unit	May 31, 2023    N/A	N/A    N/A	N/A
2. Accounting Unit updates <b>PPE Ledger Card</b> and tallies the same with the balances of controlling PPE accounts in the General Ledger	Accounting Unit	June 30, 2023		On-going as per updated RPCPPE
3. Property and Accounting Unit compares RPCPPE/PIR/ICF with the PPELC	Property and Accounting Unit	June 30, 2023		On-going as per updated RPCPPE
4. Property Unit prepares a list of PPE items which are recorded in PPELC but not in RPCPPE/PIR/ICF as well as PPE items which are in RPCPPE/PIR/ICF but not in PPELC	Property Unit	June 30, 2023		On-going as per updated RPCPPE
5. Submit both lists prepared in Step 4 and the RPCPPE/PIR/ICF to the Inventory Committee which shall be considered as the Inventory Working Papers and shall be used by the Inventory Committee as basis in preparing the <u>Physical Inventory Plan (PIP)</u>  <i>Inventory Working Papers include:</i> <i>a. List of PPE items which are recorded in PPELC but not in RPCPPE/PIR/ICF.</i> <i>b. List of PPE items which are in RPCPPE/PIR/ICF but not in PPELC</i>	Property and Accounting Unit	July 31, 2023		On-going as per updated RPCPPE

Steps	Office Responsible	Target Date	Date Accomplished	Remarks
<p>c. <i>RPCPPE/PIR/ICF</i></p> <p><b>C. Preparation by the Inventory Committee, in coordination with the Property Division/ Unit, of a Physical Inventory Plan (PIP) to be approved by the Agency Head</b></p> <p><i>Contents of PIP (at the least):</i></p> <ul style="list-style-type: none"> <li>a. <i>Specific assignment/duties of the Inventory Committee members</i></li> <li>b. <i>Cut-off date</i></li> <li>c. <i>Schedule specifying dates and locations of the inventory taking activities from start up to the targeted completion of the physical inventory</i></li> </ul> <p><b>D. Submission of the approved PIP to the COA Audit Team at least 10 calendar days before the scheduled start of inventory taking</b></p> <p><b>E. Conduct of inventory taking</b></p> <ol style="list-style-type: none"> <li>1. Inventory Committee implements the approved PIP using the Inventory Working Papers (mentioned in Step B.5) as basis for inventory taking activities. Any deviation shall be recorded with the alternative activities/ procedures indicated.</li> <li>2. Update the ICF daily during the physical inventory, which shall be used to prepare the RPCPPE after the physical count, clearly stating the following: <ul style="list-style-type: none"> <li>• condition of the PPEs</li> <li>• existence or non-existence</li> <li>• other relevant information</li> </ul> </li> </ol>	<p>Inventory Committee, in coordination with the Property Unit</p> <p>For approval by the Agency Head</p> <p>Inventory Committee</p> <p>Inventory Committee</p> <p>Inventory Committee</p>	<p>August 31, 2023</p> <p></p> <p>September 30, 2023</p> <p></p> <p>October to November 2023</p> <p>October to November 2023</p>	<p></p> <p></p> <p></p> <p></p> <p></p>	<p></p> <p></p> <p></p> <p></p> <p></p>



Steps	Office Responsible	Target Date	Date Accomplished	Remarks
<i>(Paragraphs 6.2.6 to 6.2.9 of COA Circular 2020-006)</i>				
3. All PPE items shall be tagged with new property stickers	Inventory Committee	December 31, 2023		
4. Upon completion of the physical count, Inventory Committee shall prepare the RPCPPE (unit value to be determined using Items 6.2.11 and 6.2.12 of COA Circular 2020-006 as guide)	Inventory Committee	December 31, 2023		
5. Four copies of RPCPPE to be submitted to the following: <ul style="list-style-type: none"> <li>• COA Auditor</li> <li>• Accounting Division/Unit</li> <li>• Property Division/Unit</li> <li>• Inventory Committee</li> </ul>		December 31, 2023		
<p><b>F. Reconciliation of inventory count per RPCPPE with property and accounting records to be completed within ten (10) days from rendition of the RPCPPE by the Inventory Committee</b></p> <p>Using the RPCPPE submitted in the preceding step by the Inventory Committee:</p> <ol style="list-style-type: none"> <li>1. Update all Property Cards (PCs)</li> <li>2. Prepare <b>List of PPEs Found at Station (Annex B of COA Circular 2020-006)</b> based on the RPCPPE and prepare PCs. Submit list to Accounting Unit for recording in the books</li> <li>3. Prepare <b>List of Non-Existing/ Missing PPEs (Annex C of COA Circular 2020-006)</b> based on the RPCPPE as well as PCs and</li> </ol>	Property Unit	December 31, 2023		

Steps	Office Responsible	Target Date	Date Accomplished	Remarks
<p>Property Acknowledgment Report (PAR) on file but not included in the RPCPPE.</p> <ol style="list-style-type: none"> <li>4. Follow procedures for disposition of non-existing/missing PPEs in Par. 7 of COA Circular 2020-006</li> <li>5. Renew all PARs</li> <li>6. Prepare <b>Inventory and Inspection Report of Unserviceable Property (IIRUP)</b> for all unserviceable, obsolete or PPE which are no longer needed</li> </ol> <p>Using the RPCPPE submitted in the preceding step by the Inventory Committee:</p> <ol style="list-style-type: none"> <li>1. Take up the necessary accounting entries to recognize PPE based on <b>List of PPEs Found at Station (Annex B of COA Circular 2020-006)</b></li> <li>2. Record loss of PPE and set up corresponding receivables from concerned accountable officer/ employee pursuant to paragraphs 7.8 and 7.9 of COA Circular 2020-006</li> <li>3. Update the PPELCs as necessary</li> <li>4. Take up necessary accounting entries to write-off/drop from the books of accounts the remaining balances of amounts lumped under the “unreconciled SLS”, “reconciling SLS”, etc.</li> </ol>	Accounting Unit	December 31, 2023		



Steps	Office Responsible	Target Date	Date Accomplished	Remarks
5. Ensure that PPELC/SLs tally with balances in the GL				
Reconcile PCs with PPELC/SLs	Accounting Unit and Property Unit	December 31, 2023		
G. For non-existent/missing PPEs for which accountability could not be established/pin-pointed after investigation, authority for derecognition thereof from the books of accounts may be requested in accordance with Paragraph 8 of COA Circular 2020-006	Head of Agency in coordination with the Accounting Unit and Property Unit	December 31, 2023		

Prepared by:

Reviewed by:

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Administrative Officer IV/Supply Unit

**JOMEL V. MANGAWANG**  
Accountant III