



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

DIVISION MEMORANDUM  
No. 378 s.2022

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

From:  **RACHEL R. LLANA PhD., CESO V**  
Schools Division Superintendent

Date: November 3, 2022

Subject: **CONDUCT OF ANNUAL PHYSICAL INVENTORY OF PROPERTY,  
PLANT AND EQUIPMENT (PPE) AND SEMI- EXPENDABLE  
PROPERTY AND SUBMISSION OF CY 2022 REPORT ON PHYSICAL  
COUNT OF PROPERTY, PLANT AND EQUIPMENT AND ISSUED  
SEMI- EXPENDABLE PROPERTY**

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1. In compliance with COA Circular No. 2020-006, (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 One- Time Cleansing of PPE Account Balances of Government Agencies), this Office and relative to the continuing efforts to reconcile our inventories, the field is hereby directed to conduct Physical Inventory of Property, Plant and Equipment and Semi-Expendable Property.
2. The inventory items to be counted include school buildings, IT equipment, office equipment, communication equipment, furniture and fixtures and other equipment and inventory items owned by the agency, including donations from LGUs, private groups and individuals.
3. The following personnel shall compose the District Inventory Team:

Team Leader: Administrative Officer II of the District  
Member: AO II of the School /School Property Custodian  
Member: Mobile Administrative Assistant III of the District



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4. They shall facilitate the conduct of inventory-taking in the elementary, junior and senior high schools non- implementing units within their respective district.
5. To realize the efficient conduct of the activity, the School Property Custodians shall prepare the following documents for reference:
  - a. CY 2021 Report on Physical Count of Property, Plant and Equipment (RPCPPE)
  - b. CY 2021 Report on Physical Count of Issued Semi-Expendable Property
  - c. List of donated IT equipment/office equipment
  - d. FY 2022 National School Building Inventory Report (NSBI)
6. **School heads** shall ensure full compliance of the School Property Custodians with the abovementioned tasks. The School Property Custodian shall present the needed documents to the District Inventory Team during the conduct of the inventory-taking.
7. After the school inventory-taking, the District Inventory team shall prepare the following reports:
  - a. **Report on the Physical Count of Property, Plant and Equipment (RPCPPE) (GAM Appendix 73)**
    - Includes items with a threshold capitalization of **Php 50,000.00 and above** per piece or per package If the unit price is not available, indicate the estimated market price of the item;
    - Under the Column “End-user” the format is Surname, First Name;
    - All columns shall be filled out
    - Indicate the Total Cost for each page of the report
    - Indicate the proper type of the PPE/items such as:
      - Land
      - School Buildings
      - Other Structures
      - Office Equipment
      - Information and Communication Technology
      - Communication Equipment
      - Furniture & Fixtures
      - Printing Equipment (Riso Machine, Heavy Duty Copier)
      - Technical and Scientific Equipment
      - Other Machinery and Equipment
      - Motor Vehicle
      - Other Transportation Equipment
      - Furniture & Fixtures



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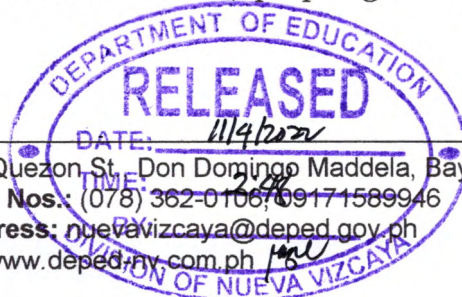
**b. Report on the Physical Count of Issued Semi- Expendable Property- High Value/Low Value (Annex A.8, Annex A.8.1)**

Semi- Expendable Property shall be classified in two categories:

- **High Valued items** - cost of each item or package is more than Php 5,000.00 but less than Php 50,000.00
  - **Low Valued items**- cost of each item is Php 5,000.00 or less
  - Science and Mathematics Equipment, TVL Equipment procured by Central Office, Regional Office and Schools Division Office and delivered to schools shall be reported per item excluding the consumable items.
  - DCP Package shall be reported per item
  - Under the Column “End-user” the format is Surname, First Name;
8. As your guide in accomplishing the report, attached are the prescribed forms and their instructions on how to accomplish.
  9. The inventory report shall exclude the inventory textbooks, armchairs, desk, tables of the schools. A separate inventory on the said items will be undertaken at the end of the school year.
  10. Designated Elementary School Property Custodians shall submit the RPCPPE and RPCSP High/Low value to their respective District Property Custodian for consolidation using the attached template from COA for District Consolidation
  11. Designated School Property Custodians of Secondary Non-Implementing Units shall submit the RPCPPE and RPCSP High/Low Value to the District Property Custodian for submission to Property and Supply Unit of the Division Office.
  12. Consolidated reports per district shall be submitted on or before **December 16, 2022**.
  13. All unserviceable equipment/items found during the inventory- taking shall be recorded using Waste Material Report (WMR) GAM Appendix 65 or Inventory and Inspection Report on Unserviceable Report (IIRUP) -GAM Appendix 74. The Administrative Officer II of the District or school is also instructed to facilitate the disposal of waste materials and unserviceable properties of the schools following the prescribed procedures on disposal.
  14. For immediate dissemination, proper guidance and strict compliance of all concerned.



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