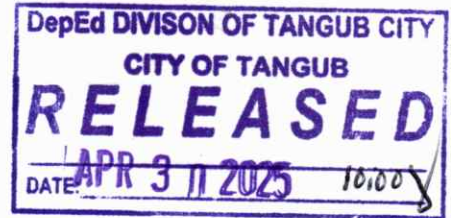




Republic of the Philippines
Department of Education
Region X
SCHOOLS DIVISION OF TANGUB CITY



April 7, 2025

DIVISION MEMORANDUM

No. 147, s. 2025

**DIVISION INVENTORY COMMITTEE FOR THE CONDUCT OF PHYSICAL COUNT
OF PROPERTY, PLANT AND EQUIPMENT (PPE) SY 2024-2025**

To: Assistant Schools Division Superintendent
CID and SGOD Chief Education Supervisors
Education Program Supervisors
Public Schools District In- Charge
Elementary and Secondary School Heads
All Others Concerned
This Division

1. Pursuant to the Commission on Audit (COA) Circular No.2020-006 dated January 31, 2020, this Office issued memorandum for the Division Committee to conduct Physical Count of Property, Plant and Equipment to ensure the efficient taking for purposes of recognition of PPE items found at the station and disposition for non-existing / missing PPE items, for one-time cleansing of PPE account balances at the Schools Division of Tangub City.

INVENTORY COMMITTEE AND FUNCTIONS

| Name /Designation | Duties and Responsibilities |
|--|---|
| ERLINDA G. DAEL Chairman | Ensure that the inventory taking activities are executed in accordance with the approved PIP |
| DELMA R. DENAPO Co- Chairman | |
| RONIE E. SENARILLOS Member | Responsible for the actual count to ascertain the existence, completeness and condition of all PPEs owned by the Department of Education/ government agency |
| ALDEN M. ANTONIO Member | |
| ELEANOR A. BELLINGAN Member | |
| ANNA DAPHNE C. MURAR Member | Plan/ strategize the conduct and complete the physical inventory within the prescribed period Prepare a Physical Inventory Plan (PIP) containing, the specific assignments/duties of the committee members including the schedule specifying the dates and locations |
| BINEPIE M. TAPAO Member | |
| WILSON A. OZARAGA Member | |



Address: Anecito Siete St. Mantia, Tangub City
Telephone No: (088) 530 - 5988
Email: tangub.city@deped.gov.ph
Website: www.tangub.deped.gov.ph

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Republic of the Philippines
Department of Education
Region X
SCHOOLS DIVISION OF TANGUB CITY

| | | |
|---|--|---|
| | | Submit the approved PIP to the COA Audit Team at least (10) calendar days before the schedule start of inventory taking activities |
| | | Shall relieved of all their regular duties to devote their full time in the conduct of the physical inventory taking until the same is completed |
| | | Perform their respective tasks to ensure transparency, efficiency, and strict conformity with the rules, regulations, and policy in the conduct of inventory activities in this Office. |
| Supply and Property Unit 1. Ronie E. Senarillos 2. Jestine Mae F. Tagaan 3. Wilson A. Lopez | | Ensure that the PCs are updated by posting all unrecorded acquisition/receipt, issues/transfer and disposal of PPE, if any |
| | | Prepare a final list of PPE's found at station for those items described as found at station/school in the RPCPPE |
| | | Prepare PCs for items of PPEs found at station |
| | | Prepare a List of Non-Existing / Missing PPEs 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 |
| | | Follow the procedure s for the disposition of non-existing /missing PPEs provided paragraph 7 of COA Circular 2020-006 |
| | | Preparation of new/renewal of PARs |
| | | Work together with Accounting Unit to reconcile the PCs with the Property, Plant and Equipment Ledger Card (PPELC) maintained by the Accounting Unit |
| | | Preparation of Inventory and Inspection Report of Unserviceable Property (IIRUP) for all PPEs found unserviceable, obsolete and /or no longer needed |
| Accounting Unit 1. Anna Daphne C. Mugar 2. Ronelie S. Canillas | | Take up the necessary accounting entries to recognize PPEs found and prepare/maintain corresponding PPELCs based on the List of PPEs Found at Station |
| | | Take up the necessary accounting entries to recognize loss of PPE and to set up the corresponding receivables from the concerned accountable officer/personnel |



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Republic of the Philippines
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Region X
SCHOOLS DIVISION OF TANGUB CITY

| | |
|---------------------------|--|
| | <p>pursuant to paragraph 7.8 and 7.9 of COA Circular 2020-006</p> <p>Work together with the Supply and Property Unit to reconcile the PPELCs/ Subsidiary Ledgers (SLs) with the PCs maintained by the Suply and Property Unit</p> <p>Updating the PPELCs as necessary during reconciliation</p> <p>Take up the necessary accounting entries to write -off/drop from the books of accounting the remaining balances of amounts lumped under the Unreconciled SL/Reconciled SL for PPEs</p> <p>Ensure that the total balance of PPELCs/SLs tally with the balances of controlling PPE accounts in the General Ledger</p> |
| Administrative Officer II | <p>Ensure that supplies, materials, equipment, textbooks, and other learning resource materials are stored properly in a secured facility.</p> <p>Keep an updated inventory of all supplies, materials, equipment, textbooks, and other learning resource materials</p> <p>Issue supplies, materials, equipment, textbooks, and other learning resource materials to requesting teaching and non-teaching personnel of the school</p> <p>Prepare and submit reports on all property accountability of the school</p> |

2. The Inventory Committee shall submit the Financial Annual Report of Physical Count of Property, Plants and Equipment (RPCPPE) to the Office of the Commission on Audit for the approval of derecognition, findings and reconciliation of the actual inventory.

3. The entire inventory shall be witnessed by the Commission on Audit (COA) Auditor or any members of his/her audit team.

4. Enclosed is the schedule of Physical Inventory per school.

5. For guidance and compliance.

SHAMBAEH A. ABANTAS-USMAN, PhD, CESO VI
 Schools Division Superintendent

SAAU/ res
 Incl: As stated
 Reference: As stated
 To be indicated in the Perpetual Index
 under the following subjects:

GOVERNMENT PHYSICAL EQUIPMENT PROPERTY PLANT



Address: Anecito Siete St. Mantic, Tangub City
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| Effectivity | 10-28-24 | Page | Page 3 of 1 |

2025 Inventory Timeline and Designated AO II School Assignments

| Scheduled Date | Schools | Assigned AO-II |
|---------------------|---------------------|---|
| May 5, 2025 | | |
| 8:00-10:00 AM | Balatacan Beach PS | Leomar C. Abatayo, Harold L. Cañete |
| 10:00-12:00 PM | Balatacan ES | Leomar C. Abatayo, Harold L. Cañete |
| 1:00-3:00 PM | Bocator ES | Leomar C. Abatayo, Harold L. Cañete |
| 3:00-5:00 PM | Panalsalan ES | Leomar C. Abatayo, Harold L. Cañete |
| | | |
| May 6, 2025 | | |
| 8:00-10:00 AM | Pangabuan Beach ES | Leomar C. Abatayo, Harold L. Cañete |
| 10:00-12:00 PM | Pangabuan IS | Leomar C. Abatayo, Harold L. Cañete |
| 1:00-3:00 PM | Lorenzo Tan MCS | Leomar C. Abatayo, Harold L. Cañete |
| | | |
| May 7, 2025 | | |
| 8:00-10:00 AM | San Antonio ES | Armando D. Cabahug, Lorina U. Asayas |
| 10:00-12:00 PM | Taguite ES | Armando D. Cabahug, Lorina U. Asayas |
| 1:00-3:00 PM | Vidasto Carillo MES | Armando D. Cabahug, Lorina U. Asayas |
| 3:00-5:00 PM | Caniangan NHS | Armando D. Cabahug, Lorina U. Asayas |
| | | |
| May 8, 2025 | | |
| 8:00-10:00 AM | Prenza ES | Lovely Marygold C. Borja, Ailmae M. Galariana |
| 10:00-12:00 PM | Lorenzo Tan NHS | Leomar C. Abatayo, Harold L. Cañete |
| 1:00-3:00 PM | Aquino ES | Leomar C. Abatayo, Harold L. Cañete |
| 3:00-5:00 PM | Labuyo ES | Leomar C. Abatayo, Harold L. Cañete |
| | | |
| May 9, 2025 | | |
| 8:00-10:00 AM | Baluc ES | Armando D. Cabahug, Lorina U. Asayas |
| 10:00-12:00 PM | MATHS | Armando D. Cabahug, Lorina U. Asayas |
| 1:00-3:00 PM | Kimat ES | Armando D. Cabahug, Lorina U. Asayas |
| 3:00-5:00 PM | Sto. Nino ES | Armando D. Cabahug, Lorina U. Asayas |
| | | |
| May 14, 2025 | | |
| 8:00-10:00 AM | Bongabong NHS | Armando D. Cabahug, Lorina U. Asayas |
| 10:00-12:00 PM | Bongabong ES | Armando D. Cabahug, Lorina U. Asayas |
| 1:00-3:00 PM | Katagan ES | Leonora P. Gulle, Hsey Lou T. Lumingkit, Geraldine C. Benghit |
| 3:00-5:00 PM | Lumban ES | Leonora P. Gulle, Hsey Lou T. Lumingkit, Geraldine C. Benghit |
| | | |
| May 15, 2025 | | |
| 8:00-10:00 AM | Polao IS | Leonora P. Gulle, Hsey Lou T. Lumingkit, Geraldine C. Benghit |
| 10:00-12:00 PM | Kauswagan ES | Leonora P. Gulle, Hsey Lou T. Lumingkit, Geraldine C. Benghit |
| 1:00-3:00 PM | Brgy Tres ES | Leonora P. Gulle, Hsey Lou T. Lumingkit, Geraldine C. Benghit |
| 3:00-5:00 PM | Sta. Cruz ES | Leonora P. Gulle, Hsey Lou T. Lumingkit, Geraldine C. Benghit |
| | | |
| May 16, 2025 | | |
| 8:00-10:00 AM | Hoyohoy ES | Lovely Marygold C. Borja, Ailmae M. Galariana |
| 10:00-12:00 PM | Banglay ES | Lovely Marygold C. Borja, Ailmae M. Galariana |
| 1:00-3:00 PM | Banglay NHS | Lovely Marygold C. Borja, Ailmae M. Galariana |
| 3:00-5:00 PM | Villaba ES | Lovely Marygold C. Borja, Ailmae M. Galariana |
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| 1:00-3:00 PM | Banglay NHS | Lovely Marygold C. Borja, Ailmae M. Galariana |
| 3:00-5:00 PM | Villaba ES | Lovely Marygold C. Borja, Ailmae M. Galariana |
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2025 Inventory Timeline and Designated AO II School Assignments

| Scheduled Date | Schools | Assigned AO-II |
|---------------------|-----------------------------|---|
| May 19, 2025 | | |
| 8:00-10:00 AM | Salimpuno ES | Leonora P. Gulle, Hsey Lou T. Lumingkit, Geraldine C. Benghit |
| 10:00-12:00 PM | Tituron ES | Leonora P. Gulle, Hsey Lou T. Lumingkit, Geraldine C. Benghit |
| 1:00-3:00 PM | Capalaran West ES | Leonora P. Gulle, Hsey Lou T. Lumingkit, Geraldine C. Benghit |
| 3:00-5:00 PM | Manga ES | Leonora P. Gulle, Hsey Lou T. Lumingkit, Geraldine C. Benghit |
| May 20, 2025 | | |
| 8:00-10:00 AM | Capalaran ES | Leonora P. Gulle, Hsey Lou T. Lumingkit, Geraldine C. Benghit |
| 10:00-12:00 PM | Sta. Maria NHS | Leonora P. Gulle, Hsey Lou T. Lumingkit, Geraldine C. Benghit |
| 1:00-3:00 PM | Sta. Maria CS | Lovely Marygold C. Borja, Ailmae M. Galariana |
| 3:00-5:00 PM | Minsubong ES | Lovely Marygold C. Borja, Ailmae M. Galariana |
| May 21, 2025 | | |
| 8:00-10:00 AM | Isidro D. Tan ES | Lovely Marygold C. Borja, Ailmae M. Galariana |
| 10:00-12:00 PM | Maquilao IS | Lovely Marygold C. Borja, Ailmae M. Galariana |
| 1:00-3:00 PM | Garang ES | Lovely Marygold C. Borja, Ailmae M. Galariana |
| 3:00-5:00 PM | San Apolinario ES | Lovely Marygold C. Borja, Ailmae M. Galariana |
| May 22, 2025 | | |
| 8:00-10:00 AM | Silanga ES | Leonora P. Gulle, Hsey Lou T. Lumingkit, Geraldine C. Benghit |
| 10:00-12:00 PM | Maloro IS | Leonora P. Gulle, Hsey Lou T. Lumingkit, Geraldine C. Benghit |
| 1:00-3:00 PM | Tagnub City CS | Leonora P. Gulle, Hsey Lou T. Lumingkit, Geraldine C. Benghit |
| 3:00-5:00 PM | Bitoon PS | Leonora P. Gulle, Hsey Lou T. Lumingkit, Geraldine C. Benghit |
| May 23, 2025 | | |
| 8:00-10:00 AM | Matugnao ES | Leomar C. Abatayo, Harold L. Cañete |
| 10:00-12:00 PM | Simasay ES | Leomar C. Abatayo, Harold L. Cañete |
| 1:00-3:00 PM | Simasay NHS | Leomar C. Abatayo, Harold L. Cañete |
| 3:00-5:00 PM | Kampit PS | Leomar C. Abatayo, Harold L. Cañete |
| May 26, 2025 | | |
| 8:00-10:00 AM | Owayan ES | Armando D. Cabahug, Lorina U. Asayas |
| 10:00-12:00 PM | Paiton IS | Armando D. Cabahug, Lorina U. Asayas |
| 1:00-3:00 PM | Sicot ES | Armando D. Cabahug, Lorina U. Asayas |
| 3:00-5:00 PM | Bintana IS | Armando D. Cabahug, Lorina U. Asayas |
| May 27, 2025 | | |
| 8:00-10:00 AM | Guinabot ES | Lovely Marygold C. Borja, Ailmae M. Galariana |
| 10:00-12:00 PM | Silangit ES | Leomar C. Abatayo, Harold L. Cañete |
| 1:00-3:00 PM | Silangit NHS | Leomar C. Abatayo, Harold L. Cañete |
| 3:00-5:00 PM | Guinalaban ES & Tumatyag PS | Armando D. Cabahug, Lorina U. Asayas |
| May 28, 2025 | | |
| 8:00-10:00 AM | San Vicente ES | Lovely Marygold C. Borja, Ailmae M. Galariana |
| 10:00-12:00 PM | Tugas ES | Lovely Marygold C. Borja, Ailmae M. Galariana |
| 1:00-3:00 PM | Sumirap NHS | Lovely Marygold C. Borja, Ailmae M. Galariana |
| 3:00-5:00 PM | Sumirap CS | Lovely Marygold C. Borja, Ailmae M. Galariana |

2025 Inventory Timeline and Designated AO II School Assignments

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| 10:00-12:00 PM | Tituron ES | Leonora P. Gulle, Hsey Lou T. Lumingkit, Geraldine C. Benghit |
| 1:00-3:00 PM | Capalaran West ES | Leonora P. Gulle, Hsey Lou T. Lumingkit, Geraldine C. Benghit |
| 3:00-5:00 PM | Manga ES | Leonora P. Gulle, Hsey Lou T. Lumingkit, Geraldine C. Benghit |
| | | |
| May 20, 2025 | | |
| 8:00-10:00 AM | Capalaran ES | Leonora P. Gulle, Hsey Lou T. Lumingkit, Geraldine C. Benghit |
| 10:00-12:00 PM | Sta. Maria NHS | Leonora P. Gulle, Hsey Lou T. Lumingkit, Geraldine C. Benghit |
| 1:00-3:00 PM | Sta. Maria CS | Lovely Marygold C. Borja, Ailmae M. Galariana |
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| 3:00-5:00 PM | San Apolinario ES | Lovely Marygold C. Borja, Ailmae M. Galariana |
| | | |
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| 8:00-10:00 AM | Owayan ES | Armando D. Cabahug, Lorina U. Asayas |
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| 3:00-5:00 PM | Bintana IS | Armando D. Cabahug, Lorina U. Asayas |
| | | |
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| 8:00-10:00 AM | Guinabot ES | Lovely Marygold C. Borja, Ailmae M. Galariana |
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| 3:00-5:00 PM | Guinalaban ES & Tumatyag PS | Armando D. Cabahug, Lorina U. Asayas |
| | | |
| May 28, 2025 | | |
| 8:00-10:00 AM | San Vicente ES | Lovely Marygold C. Borja, Ailmae M. Galariana |
| 10:00-12:00 PM | Tugas ES | Lovely Marygold C. Borja, Ailmae M. Galariana |
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