



Republic of the Philippines  
Department of Education  
CORDILLERA ADMINISTRATIVE REGION  
SCHOOLS DIVISION OF TABUK CITY  
City Hall Compound, Dagupan Centro, Tabuk City



Division Memorandum

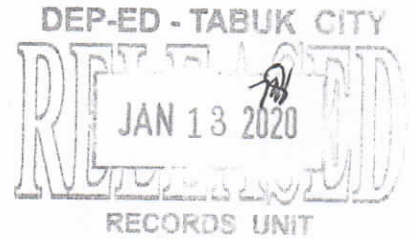
No. 15 s. 2020

FOR: Public Schools District Supervisors/District-in  
Public Elementary and Secondary School Heads  
School Supply Officers  
Designated School Property Custodian  
All Others Concerned

FROM: *IRENE S. ANGWAY*  
OIC-Schools Division Superintendent

SUBJECT: SUBMISSION OF REPORT ON THE PHYSICAL COUNT OF PROPERTY, PLANT AND  
EQUIPMENT AND REPORT ON THE PHYSICAL COUNT OF INVENTORY AS OF  
DECEMBER 31, 2019

DATE: January 5, 2019



1. Relative to the submission of Year End Physical Inventory Report, you are hereby directed to submit the ***Report of Physical Count of Property, Plant and Equipment (RPCPPE)*** for Land, Building, IT Equipment & Software, Communication Equipment, Furniture & Fixtures, Office Equipment, Motor Vehicle etc. (***P15,000 and above***) and ***Report of Physical Count of Inventories(RPCI)*** for Semi-Expendable Property (below P15,000.00) as of December 31, 2019.
2. The RPCPPE and RPCI shall be inventoried by type. (See attached classification of PPE & Semi-Expandable Inventory)
3. The RCPPE and RPCI to be submitted shall exclude the inventory of textbooks, armchairs, desk and tables of schools. A separate inventory on the said items will be undertaken at the end of the school year.
4. Use the attached template and guidelines/instructions and submit in excel format on or before January 29, 2020 to the Property and Supply Office the hard and soft copy in CDRW or thru email address [jamesceasar.dayao@deped.gov.ph](mailto:jamesceasar.dayao@deped.gov.ph).
5. For information, guidance, and strict compliance.



Republic of the Philippines  
Department of Education  
CORDILLERA ADMINISTRATIVE REGION  
SCHOOLS DIVISION OF TABUK CITY  
City Hall Compound, Dagupan Centro, Tabuk City



I. 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/School or his/her Authorized Representative, and verified by the COA Representative.

The following data are mandatory and to be indicated in the report of RCPPE:

1. Correct specifications of properties, as follows:
  - a. Land- indicate the lot area, name of registered owner, number of Transfer Certificate of Title, estimated current market value and assessed value as indicated in the recent Tax Declaration of Real Property (please attached photocopy of Transfer Certificate of Title and Tax Declaration).
  - b. Buildings- indicate the type of building in the Article Item Column, number of classroom in the Description Item column, Building Number in the Property Number Column Item and, date of acquisition and cost.
  - c. Office Equipment- indicate the model, brand and specifications, unit value.
  - d. IT Equipment- indicate the model, brand and specifications, unit value.  
DCP Package should be included as a whole package (not itemized). Indicate in the particulars item column "DCP Package" and the Description Item Column the Supplier & Batch Number (e.g. Red Dot-DCP Batch 25), unit value of package.
  - e. Motor Vehicle- indicate the model, brand, engine number, chassis number and color in the Description Item column and the plate number in the Property Number
2. All properties shall indicate the date of acquisition, property number, unit of measure, its unit cost and quantity. All data should be filled up.





Republic of the Philippines  
Department of Education  
CORDILLERA ADMINISTRATIVE REGION  
SCHOOLS DIVISION OF TABUK CITY  
City Hall Compound, Dagupan Centro, Tabuk City



3. Indicate the source of funds whether it was procured from Central Office, Capital Outlay from the school or from the Division Office, LGU, PTA donation, etc.
4. Status of the properties whether serviceable or not shall be indicated in the "Remarks" Column. Whereabouts of the properties (who is accountable) shall be indicated in the column for *Accountable Officer*.

II. REPORT ON THE PHYSICAL COUNT OF INVENTORIES (RPCI)

INSTRUCTIONS

- A. The RPCI is a form used to report the physical count of inventory items by type such as Office Supplies Inventory; Accountable Forms Inventory; Medical, Dental and Laboratory Supplies Inventory; Food Supplies Inventory, etc. which are owned by the agency/entity. It shall be prepared semi-annually by the Inventory Committee and by fund cluster.
- B. This form shall be accomplished as follows:
  1. **Type of Inventory Item** – inventory account name such as Office Supplies Inventory, Accountable Forms Inventory, Medical, Dental and Laboratory Supplies Inventory, Food Supplies Inventory, etc.
  2. **As at** \_\_\_\_\_ – date of the report
  3. **Fund Cluster** – fund cluster name/code in accordance with the UACS
  4. **Name of Accountable Officer** – name of the accountable officer or Supply and/or Property Custodian
  5. **Official Designation** – official designation of the accountable officer
  6. **Entity Name** – branch 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., folder, bond paper, ball pen)
  9. **Description** – brief description of the article (e.g., file tag board for legal size, 210 mm x 297 mm (A4) min. of 70 gms, fine point black)
  10. **Stock Number** – assigned stock number by the Supply and/or Property Division/Unit
  11. **Unit of Measurement** – unit of measurement of the property, goods or supplies e.g., piece, ream, box, etc.
  12. **Unit Value** – cost per unit
  13. **Balance per Card** – quantity of item/s or article/s appearing in the SLCs
  14. **On Hand per Count** – quantity of item/s or article/s per physical count
  15. **Shortage/Overage** – excess of the quantity and total value of item/s or article/s per SLCs over that of the physical count (Shortage) or vice versa (Overage)
  16. **Remarks** – whereabouts, conditions and other relevant information on the inventories noted during the physical count
- C. All semi-expandable properties shall indicate the date of acquisition, Stock number, unit of measure, its unit cost and quantity. All data should be filled up.
- D. Indicate the source of funds whether it was procured from Central Office, Capital Outlay from the school or from the Division Office, LGU, PTA donation, etc.
- E. Status of the semi-expandable properties whether serviceable or not shall be indicated in the "Remarks" Column. Whereabouts of the semi-expandable properties (who is accountable) shall be indicated in the column for *Accountable Officer*.
- F. The report shall be reconciled with the SLCs and SCs maintained by the Accounting Division/Unit, and Property and/or Supply Division/Unit, respectively. Any discrepancy shall be verified and/or adjusted accordingly.





