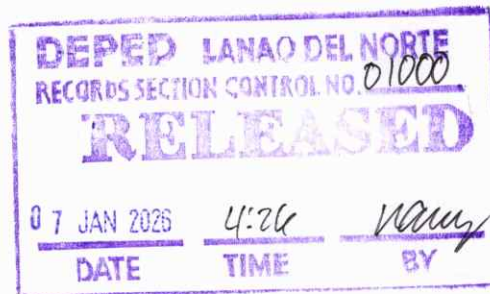




Republic of the Philippines  
Department of Education  
REGION X  
SCHOOLS DIVISION OF LANA DEL NORTE



January 7, 2026

DIVISION MEMORANDUM  
NO. 014 S. 2026

**PHYSICAL INVENTORY PLAN (PIP) FOR THE ONE-TIME CLEANSING OF  
PROPERTY, PLANT AND EQUIPMENT (PPE) ACROSS ALL IMPLEMENTING  
UNITS (IUS) IN THE DIVISION OF LANA DEL NORTE**

TO: Implementing Units  
All others Concerned

1. In compliance with Commission on Audit (COA) Circular No. 2020-006 dated January 31, 2020, entitled "Guidelines on the Conduct of Physical Count of Property, Plant, and Equipment (PPE) and Recognition of PPE Items Found at Station," which aims to ensure accurate inventory and proper recording of government assets, the Division Committee shall conduct a one-time cleansing of Property, Plant, and Equipment (PPE) across all **Implementing Units (IUs) in the Division of Lanao del Norte.**
2. This initiative aims to reconcile PPE records with actual physical assets to ensure accuracy, transparency, and compliance with government accounting standards. It will identify and address discrepancies such as unrecorded, missing, or unserviceable items. The inventory shall cover all PPE under the custody of schools particularly those meeting the capitalization threshold of ₱50,000.00.
3. All concerned personnel are required to prepare the necessary supporting documents such **RPCPPE as of December 31, 2025** and **PPE Ledger Cards (PPELCs)** relative to the implementation of this Physical Inventory Plan. (See Annex A)
4. The one-time cleansing of inventory and PPE account balances shall be conducted from **February 2 to 7, 2025**, with **one (1) day allotted per school**, as indicated in **Annex B.**



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Email Address : [lanao.norte@deped.gov.ph](mailto:lanao.norte@deped.gov.ph)  
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5. Expenses relative to the activities to be conducted by the committee shall be charged to Division MOOE or local funds, subject to the usual auditing and accounting rules and regulations.

**EDWIN R. MARIBOJOC EdD, CESO V**  
Schools Division Superintendent

To be indicated in the Perpetual Index  
Under the following subjects:

INVENTORY                      PROPERTIES                      REPORTS

CBG/ PHYSICAL INVENTORY PLAN (PIP) FOR THE ONE-TIME CLEANSING OF PROPERTY, PLANT AND EQUIPMENT (PPE) ACROSS ALL IMPLEMENTING UNITS (IUS) IN THE DIVISION OF LANA DEL NORTE  
January 7, 2026



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*Annex A*

**PHYSICAL INVENTORY PLAN (PIP) FOR PROPERTY AND PLANT AND EQUIPMENT (PPE)**

Pursuant to Commission on Audit (COA) Circular 2020-006 dated 31, January 2020, this plan is hereby prepared to ensure the efficient conduct of Physical Inventory Taking for purposes of Recognition of all PPEs found in the station.

<b>PRELIMINARY ACTIVITIES</b>	<b>TIMELINE</b>
Submission of the following from Implementing Units to Supply Office the following documents as of December 31, 2024: <ul style="list-style-type: none"><li>• Property Cards if any.</li><li>• Latest Report on the Physical Count of Property, Plant, and Equipment (RPCPPE) in 4 copies</li><li>• Inventory and Inspection Report of Unserviceable Property (IIRUP) if any</li><li>• PPE Ledger Cards (PPELCs)</li></ul>	<b>January 19-30, 2026</b>
<b>INVENTORY TAKING</b>	
Conduct an actual physical verification of all PPE ensuring an accurate and thorough count. Validate and reconcile the physical inventory with existing property records, identifying any missing, unrecorded, or unserviceable assets. All PPE items will be tagged with new property stickers for proper tracking and identification.	<b>February 2-6, 2026</b>
<b>DATA CLEANSING AND RECONCILIATION</b>	



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Address discrepancies between recorded and actual inventory by updating records of <b>RPCPPE</b> . Implement corrective measures for unserviceable, missing, or unrecorded assets, ensuring proper documentation and compliance with accounting standards.	<b>February 9-13, 2025</b>
<b>REPORTING AND SUBMISSION</b>	
Prepare the Final Inventory Report and reconcile data with the Accounting Unit. Submit the finalized report to the Schools Division Superintendent (SDS) for review and endorsement to the Commission on Audit (COA).	<b>February 16-20, 2026</b>



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**DESIGNATION OF PHYSICAL INVENTORY TEAM**

CHAIRPERSON	ARMANDO B. PASOK	Oversees the entire inventory process and ensures compliance with COA guidelines
TEAM LEADER	CHERRY BETH A. GUPIT TORR AURELIO M. ARDON	Supervise the checkers, counters, taggers and validators.
CHECKER AND COUNTERSS	JEFFERED B. SIBAY GLENN J. JUMALON	Responsible in checking the existence of PPE, items NOT included in the Inventory Working Paper and actual Condition of the items.  Responsible in the verification of Accountable Officer for Particular Item.
TAGGERS	HEARTLAIN C. DE LOS REYES RAL MAR Y. PAGTALUNAN FLORIZA M. JUMAWAN	Responsible for printing and laying the final tag based on the Report submitted by the Checker and Counters



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VALIDATORS	RESPONSIBILITY
JOHN OSWALD RAÑO  RIZZEL M. LATOJA Accounting Office	The validator is responsible for cross-checking the inventory against the recorded number of PPE, consolidating and reconciling data, analyzing discrepancies, verifying declared amounts, and preparing comprehensive reports for submission.

WITNESS	
REPRESENTATIVE FROM COMMISSION ON AUDIT	COA

Prepared by

  
**CHERRY BETH A. GUPIT**

Administrative Officer IV – Supply Officer II

Approved by

  
**EDWIN R. MARIBOJOC EdD, CESO V**

Schools Division Superintendent



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*Annex B*

***SCHEDULE FOR ONE TIME CLEASING/INVENTORY***

Name of School	Schedule for One Time Cleasing
BALOI NATIONAL HIGH SCHOOL	February 2, 2026
MAIGO NATIONAL HIGH SCHOOL	February 3, 2026
LANAO DEL NORTE NATIONAL COMPREHENSIVE HIGH SCHOOL	February 4, 2026
LALA NATIONAL HIGH SCHOOL	February 5, 2026
KAPATAGAN NATIONAL HIGH SCHOOL	February 6, 2026



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