



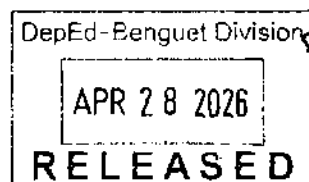
Republic of the Philippines  
**Department of Education**  
Schools Division of Benguet

April 28, 2026

**DIVISION MEMORANDUM**

No. 144, s. 2026

**TO:** Office of the Schools Division Superintendent  
Curriculum Implementation Division  
School Governance and Operations Division  
All Concerned



**SUBJECT: PHYSICAL INVENTORY PLAN (PIP) FOR SEMI-EXPENDABLE EQUIPMENT**

1. In view of Commission on Audit (COA) Circular No. 06, s. 2020, this office hereby transmit the Physical Inventory Plan (PIP) for Semi-Expandable Property for the conduct of physical inventory taking within this Division from May 4-8, 2026.
2. Attached is the Physical Inventory Plan (PIP), Annex A.
3. Immediate dissemination of this memorandum is desired.

**CARMEL F. MERIS**  
Asst. Schools Division Superintendent  
Officer In-Charge  
Office of the Schools Division Superintendent

/fcb



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Annex A

**PHYSICAL INVENTORY PLAN FOR THE CONDUCT OF PHYSICAL COUNT FOR SEMI-EXPENDABLE EQUIPMENT**

Pursuant to COA Circular No. 06, s. 2020 dated January 31, 2020, this plan is hereby prepared to ensure the efficient and proper conduct of physical inventory taking at the Schools Division Office of Benguet.

**I. Designation of Physical Inventory Team**

The Inventory Committee may designated personnel from other offices in addition to the Property and Supply Section and Accounting Section to undertake physical counting for check and balance.

ROLES	RESPONSIBILITIES
Checkers	<p>Responsible in checking the existence of the Semi-Expendable Property, items not included in the Inventory Working Paper and the actual condition of the items:</p> <ol style="list-style-type: none"> <li>1. In good condition</li> <li>2. Needing repair</li> <li>3. Unserviceable</li> <li>4. Obsolete</li> <li>5. No longer needed</li> <li>6. Not used since purchase</li> </ol> <p>Items not included in the said working paper shall be listed and considered "Found at Station" using the Inventory Count Form (ICF) provided by the COA.</p> <p>Responsible in the verification of Accountable Officer for the particular item per office using the working paper as basis.</p> <p>Confirm all accountabilities based on Inventory Working Paper must be reported to the Property and Supply Section for preparation and renewal of Inventory Custodian Slip (ICS). New ICS will be prepared in case there is a change of Accountable Officer.</p>





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	Submit report per office per item to the Property and Supply Section for the preparation and printing of property tags.
Taggers	Responsible for sticking the property tags based on the report submitted by the Checkers and prepared property tag by the Supply and Property Section.
Validators	Countercheck the Inventory Working Paper based on the number of Semi-Expendable Property and those Found at Station as declared by the Checkers.
Property and Supply Personnel	Responsible for the preparation and printing of Inventory Working Paper per office that will be used by the Checkers in verifying the existence, condition and accountable officer of the items.  Responsible for cross-checking copies of ICS and PAR for all items not found during the inventory taking.  Preparation of new/renewal of PAR and ICS  Responsible for providing the inventory committee with the list of items for derecognition.
Witness	Representative from the Commission on Audit (COA)

**II. Schedule of Physical Inventory Taking**

To ensure the smooth undertaking of physical inventory taking, strict observance of the recommended schedule must be properly followed. The physical inventory taking shall be per division.

<b>UNIT</b>	<b>SCHEDULE</b>
Office of the Schools Division Superintendent (OSDS)	May 4-8, 2026
Curriculum Implementation Division (CID)	May 4-6, 2026
School Governance and Operations Division (SGOD)	May 4-8, 2026

**III. Submission of Report**

The Registry of Semi-Expendable Properties (RegSPI) shall be submitted to the Office of the Commission on Audit on or before June 30, 2026.



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