

REGIONAL MEMORANDUM

No. 0363 , s. 2025

To: Schools Division Superintendents
All Others Concerned

**CONDUCT OF ANNUAL PHYSICAL COUNT ON PROPERTY, PLANT
AND EQUIPMENT AND SEMI-EXPENDABLE PROPERTIES
IN SCHOOLS AND DIVISION OFFICES**

1. In compliance with Commission on Audit (COA) Circular No. 80-124 dated January 18, 1980, which mandates all government agencies to conduct an annual physical inventory of fixed assets as a fundamental procedure to ensure the integrity of property custodianship, all Schools Division Offices are hereby directed to schedule their respective **Annual Physical Count of Property, Plant, and Equipment (PPE) and Semi-Expendable Properties** between **April 2025 and July 2025**.
2. To facilitate this process, the Schools Division Superintendent shall constitute an Inventory Committee, which shall be responsible for overseeing the physical count, subject to the following requirements:
 - A. The Committee shall include representatives from both the Accounting and Property Units.
 - B. The Committee shall be composed of a sufficient number of members to ensure the completion of the inventory within the prescribed period.
3. Members of the Inventory Committee shall be temporarily relieved of their regular duties to fully dedicate their time to the inventory process. Additionally, the physical count must be conducted in the presence of a representative from the Commission on Audit (COA), such as the Audit Team Leader or a designated team member.
4. For your information, guidance and strict compliance.


MARIA INES C. ASUNCION

Director IV
Regional Director 

Encl: None

Reference: COA Circular No. 80-124 dated January 18, 1980

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

ASSET DATA INVENTORY RECORDS

ASD/zfb
04/03/2025