Republic of the Philippines
Department of Education
Region IV-A
SCHOOLS DIVISION OF QUEZON PROVINCE

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01 December 2025

DIVISION MEMORANDUM
DM No. 1234, s. 2025

YEAR-END SUBMISSION OF PROPERTY, PLANT AND EQUIPMENT AND SEMI-EXPENDABLE PROPERTY LEDGER CARD (PPELC/SEPLC)

To: Assistant Schools Division Superintendents
Division Chiefs
Section Heads
School Heads of Implementing Units
School Heads of Non-Implementing Units
District/School Property Custodians
All Others Concerned

1. In reference to Division Memorandum No. 1163 s. 2025, titled "Year-end submission of Report on Physical Count of Property, Plant and Equipment (RPCPPE) and Report on Physical Count on Semi-Expendable Property (RPCSP)" issued through the Property and Supply Section pursuant to COA Circular No. 80-124 and COA Circular No 2020-006, this Office, through the Accounting Section directs all schools, both Non-Implementing Units (Non-IU) and Implementing Units (IU) to submit their updated and accomplished **Property, Plant and Equipment Ledger Card (PPELC) and Semi- Expendable Property Ledger Card (SEPLC) on or before December 15, 2025**.

2. The Report on Physical Count of Property, Plant and Equipment and Semi-Expendables (RPCPPE/RPCSE) submitted to the Supply Section must be consistent and duly tallied with the PPELC and SEPLC Consolidated Reports submitted to the Accounting Section.

Address: Sitio Fori, Brgy. Talipan, Pagbilao, Quezon
Trunkline #: (042) 784-0366, (042) 784-0164, (042) 784-0391, (042) 784-0321
DepEdTayoQuezon www.depedquezon.com.ph quezon@deped.gov.ph

3. The Administrative Officers/Property Custodians of each school (Non-IU/IU) are directed to diligently fill out the ledger cards **on a per-item basis**. For example, if the consolidated physical count reflects **10 printers**, then **10 individual Semi-Expendable Property Ledger Cards** must be prepared—**one for each printer**, as each unit has its **own unique property number.**

4. **All schools (Non-IUs and IUs)** are instructed to update and upload their consolidated PPELC and SEPLC on the Output Report folder of their respective District and School through this link: **https://tinyurl.com/PPELC-SEPLC-Conso.**

5. Templates and instructions for the proper completion of the PPELC and SEPLC are provided in the above-mentioned link. For questions and clarifications, please feel free to reach out to Ms. Anna Fatima Quizana and Ms. Jeanet Panganiban, Administrative Assistant III- Accounting Section.

6. Immediate dissemination and strict compliance with this Memorandum is desired.

ROMMEL C. BAUTISTA, CESO V
Schools Division Superintendent

Accahm 12/01/2025
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