



Republic of the Philippines
Department of Education
REGION VII - CENTRAL VISAYAS
DIVISION OF CITY SCHOOLS - TAGBILARAN CITY

**Office of the Schools Division
Superintendent**

April 21, 2026

DIVISION MEMORANDUM
OSDS-2026 080

To: Public Elementary and Secondary School Heads
Division Inventory Committee
Administrative Officer II / Public Schools' Property Custodians
All Others Concerned

**2026 DIVISION ANNUAL PHYSICAL CHECKING AND INVENTORY OF PUBLIC
SCHOOLS' PROPERTIES, SEMI-EXPENDABLE ITEMS, PHYSICAL FACILITIES AND
OTHER INSTRUCTIONAL MATERIALS**

1. Pursuant to existing DepEd and COA regulations, all government agencies must conduct regular physical inventory and ensure accuracy and accountability in recording Property, Plant, and Equipment (PPE), Semi-Expendable (SE) Items and other Instructional Materials, this office hereby announces the conduct of the 2026 Division Annual Physical Checking and Inventory of Public Schools' Property, Plant and Equipment and Equipment (PPE), Semi-Expendable (SE) items, physical facilities and other instructional materials on May 4 – May 28, 2026. *(Please refer to the enclosure for the schedule per school)*
2. This activity is aimed at the following objectives: a) conduct a physical count and inspection of all properties, plants, and equipment (PPE), Semi-Expendable (SE) Equipment, physical facilities and other instructional materials; b) reconcile actual inventories with the recorded Registry of PPE; c) facilitate the proper documentation of unserviceable properties for disposal or reclassification; d.) strengthen property custodianship and accountability practices.
3. The Division Inventory Team, in coordination with school property custodians, shall visit all schools to conduct the physical checking process. All schools are directed to prepare one (1) hard copy from the shared file via one drive and make available the following **updated documents** for inspection:
 - Appendix 69 – Property Cards
 - Annex A.1 – Semi-Expendable Property Cards
 - Annex A.4 – Registry of Semi-Expendable Property Issued
 - Annex A.8 – Report on the Physical Count of Semi-Expendable Property (RPCSP)
 - Appendix 73 – Report on the Physical Count of Property, Plant and Equipment (RPCPPE)
 - Updated Property Inventory Form (PIF) v1.2
 - Other related property records

4. Validation of existing data on the inventories mentioned above will be accounted for. Likewise, all books of accounts will be looked into by the team for funds such as the School Canteen, School Paper, School Parents-Teacher Association (**SPTA**) and Student Body Organization such as **YECS, STEP, SSG/SPG** and other funds of different clubs in the school.

5. The Division Inventory Committee shall be responsible for the following tasks:

Committee	Tasks
Chairperson / Supply & Property	Oversees the entire inventory process and ensures compliance with COA and DBM guidelines
ICT, LR, and Physical Facilities Members	Conduct category-specific inventory, ensure accuracy, and validate records
Supply/Property & Accounting Members	Consolidate and reconcile data, analyze discrepancies, and prepare reports for submission
Accounting Team / Validators	Validate all books of accounts for other school funds.

6. The following are the Members of the Physical Checking Team:

- **Japhet A. Revereal** – *Property/Supply*
- **Karen Y. Gumba** – *Property/Supply*
- **Jose Andrew U. Salise** – *Property/Supply*
- **Ananias J. Sumaylo** – *Property/Supply*
- **Engr. Jose C. Mariñas III** – *ICT/DCP Equipment*
- **Dr. Neolita S. Sarabia** – *Textbook, SLMs, LRs*
- **Simon Rios** – *Textbook, SLMs, LRs*
- **Emily L. Acabo** – *Textbook, SLMs, LRs*
- **Engr. Jonathan Jacalan** – *School Buildings*
- **Engr. Junicel Mancha** – *School Physical Facilities*
- **Dr. Michelle T. Sagaral** – *Accounting*
- **Marife C. Rallos MPA** – *Budget*
- **Christian John L. Capon** – *MOOE/Procurement*
- **Gina E. Gamao MPA** – *Cashier/collection of lost items*
- **Felisa Deligencia** – *MOOE/Other Funds*
- **Rosalie A. Tambis** – *MOOE/Other Funds*
- **Marilou Bedrijo** – *MOOE/Other Funds*
- **Angeli Faith Pascual** – *MOOE/Other Funds*
- **Rey Kallen A. Rapirap** – *MOOE/Other Funds*
- **Kent Chadric Evasco** – *MOOE/Other Funds*
- **Ivy Joy Barbante** – *MOOE/Other Funds*
- **Chrysostom Dalumbar** – *Assist Budget/MOOE*
- **Margarita L. Tejano** – *Assist Cashier*
- **Ronilo B. Cañedo** – *Property/Supply*
- **Bernadito T. Taguisa** – *Driver*
- **Rodrigo Amancio** – *Driver*

7. To ensure common understanding of inventory procedures, documentation requirements, and compliance standards, a Pre-Inventory Briefing shall be conducted on April 30, 2026 (Thursday), via Microsoft Teams. The meeting link and other online briefing details shall be disseminated through the official group chat of the Division Administrative Officer II. Attendance of concerned personnel is highly encouraged.

8. To recognize schools that demonstrate exemplary inventory practices, a Certificate of Recognition for Efficient Inventory Management shall be awarded based on the following criteria:

CRITERIA OF AN EFFICIENT INVENTORY MANAGEMENT		
1.	Organized and Orderly Arrangement of Inventoriable Items	35%
	<i>Items are systematically arranged and easy to locate</i>	
	<i>Proper labels and identifiers are visible</i>	
	<i>No unnecessary mixing of serviceable and unserviceable items</i>	
2.	Proper Inventory Tagging	10%
	<i>All PPE and SE items are correctly tagged</i>	
	<i>Inventory tags are readable, intact, and consistent with records</i>	
	<i>Proper Categorization of Inventoriable Items</i>	
3.	Proper Categorization of Inventoriable Items	25%
	<i>Items are clearly classified (ICT/DCP Equipment, SME, Books/Modules, Medical, Sports, Furniture and Fixtures)</i>	
	<i>Categorization matches inventory records and physical arrangement</i>	
4.	Preparation and Accuracy of Inventory Reports	25%
	<i>Completeness and correctness of RPCPPE, RPCSP, PIF, and registries</i>	
	<i>Timely updating and submission of required forms</i>	
5.	Proper Disposal and Documentation of Unserviceable Items	5%
	<i>Proper identification of items for disposal or reclassification</i>	
	<i>Compliance with COA and DepEd disposal guidelines</i>	

9. Results of the inventory and evaluation under the above criteria shall form part of the Division's internal assessment and recognition mechanism.

10. An Official Receipt will be issued by the cashier or through any authorized representative from the cash/finance section of losses incurred.

11. Catering/providing food to those who do the inventory is highly discouraged.

12. Teaching personnel who will be involved in this activity shall be entitled to one (1) day Service Credit subject to the provisions of DepEd Order No. 53, s. 2003.

13. All travel expenses related to the said activity in the absence of DepEd vehicle shall be chargeable to Division MOOE.

14. All concerned personnel are directed to extend their full cooperation in this activity to ensure a successful and accurate physical checking of properties.

15. Immediate and wide dissemination of this Memorandum is desired.

WILFREDA D. BONGALOS PhD CESO V
Schools Division Superintendent

WDB/JAAL/SUPPLY/ATMJr/jar



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**SCHEDULE OF THE 2026 DIVISION ANNUAL PHYSICAL CHECKING AND INVENTORY
OF PUBLIC SCHOOLS' PROPERTIES, SEMI-EXPENDABLE ITEMS, PHYSICAL
FACILITIES AND OTHER INSTRUCTIONAL MATERIALS**

DATE	TIME	NAME OF SCHOOL
May 4, 2026	8:00 AM – 12:00 PM	Tagbilaran City SPED Center/ TCHSHI
	1:00 PM – 5:00 PM	Tagbilaran City Central Elementary School
May 5, 2026	8:00 AM – 12:00 PM	San Isidro National High School
	1:00 PM – 5:00 PM	San Isidro Elementary School
May 6, 2026	8:00 AM – 12:00 PM	DCPNHS – Senior High School
	1:00 PM – 5:00 PM	City of Tagbilaran National High School
May 11, 2026	8:00 AM – 12:00 PM	Tiptip Elementary School
	1:00 PM – 5:00 PM	Cabawan Elementary School
May 12, 2026	8:00 AM – 12:00 PM	City East Elementary School
	1:00 PM – 5:00 PM	Tagbilaran City Science High School
May 13, 2026	8:00 AM – 12:00 PM	Mansasa National High School
	1:00 PM – 5:00 PM	Mansasa Elementary School
May 14, 2026	8:00 AM – 12:00 PM	Manga National High School
	1:00 PM – 5:00 PM	Manga Elementary School
May 18, 2026	8:00 AM – 12:00 PM	Dao Elementary School
	1:00 PM – 5:00 PM	Ubujan Elementary School
May 19, 2026	8:00 AM – 12:00 PM	Taloto Elementary School
	1:00 PM – 5:00 PM	Taloto National High School
May 20, 2026	8:00 AM – 12:00 PM	Bool Elementary School
	1:00 PM – 5:00 PM	Dampas Elementary School
May 21, 2026	8:00 AM – 1:00 PM	Cogon Elementary School
May 25, 2026	8:00 AM – 1:00 PM	DCPNHS – JHS
May 26, 2026	8:00 AM – 12:00 PM	Cogon High National High School
	1:00 PM – 5:00 PM	Eastern Cogon Elementary School
May 27, 2026	8:00 AM – 12:00 PM	Booy South Elementary School
	1:00 PM – 5:00 PM	Booy Elementary School
May 28, 2025	8:00 AM – 12:00 PM	Library Hub
	1:00 PM – 5:00 PM	Alternative Learning System Teachers/CLC