Republic of the Philippines
Department of Education
REGION II – CAGAYAN VALLEY
SCHOOLS DIVISION OF NUEVA VIZCAYA

November 4, 2026

DIVISION MEMORANDUM
No. 447 s.2026

CONDUCT OF ANNUAL PHYSICAL INVENTORY OF PROPERTY, PLANT AND EQUIPMENT (PPE) AND SEMI- EXPENDABLE PROPERTY

To: Assistant Schools Division Superintendent
CID and SGOD Chief ES
Public Schools District Supervisors/Districts In-Charge
Public Elementary and Secondary School Heads
Administrative Officers I and II
Designated School Property Custodians
All Others Concerned

1. Pursuant to the provisions of Government Accounting Manual (GAM) for National Government Agencies particularly Section 8, Chapter 13, Volume 1, the Physical Count of Inventory, Property, Plant and Equipment is an indispensable procedure for checking the integrity of property custodianship. This is required semi-annually or annually and presented in the Report on the Physical Count of Property, Plant and Equipment (RPCPPE) and Report on the Physical Count of Semi-Expendable Property High- Value Items (RPCSP) as of December 31 of each year.

2. In view thereof, all School Heads are directed to reconstitute the School Inventory Committee through a school memorandum. The following shall be the composition of the said committee:

Elementary and Secondary Schools (Non-Implementing Units)

Chairman: Administrative Officer II/Designated School Property Custodian
Members: Administrative Assistant III/II or Accounting Representative
IT Coordinator

Secondary Schools (Implementing Units)
Chairman: Administrative Officer I /Designated School Property Custodian
Members: Administrative Assistant III/II or Accounting Representative
IT Coordinator

3. Relative to the continuing efforts to reconcile inventory records, concerned personnel are hereby directed to conduct physical inventory of property, plant and equipment and semi-expendable property.

4. The committee is responsible for the actual physical count and to ascertain the existence of all properties/equipment and supplies and materials on stock. The inventory items to be counted include school buildings, IT equipment, office equipment, communication equipment, furniture and fixtures, motor vehicles,

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laboratory equipment and other equipment and inventory items owned by the agency, including donations from LGUs, private groups and individuals.

5. Any adjustment of records of properties, equipment and supplies shall be done immediately by the committee with the concurrence and consent of the school head and officer concerned.

6. The inventory report shall exclude the inventory of textbooks, armchairs, desk, tables of the schools. A separate physical inventory on the said items will be undertaken at the end of the school year.

7. Administrative Officers II of elementary schools and designated school property custodians of secondary schools are required to upload the accomplished **RPCPPE and RPCSP-High Value Items** (unit cost of more than P 5,000 but less than P50,000.00) in excel file in this link **https://tinyurl.com/2026SDONVInventory**

8. The designated District Property Custodian shall consolidate the uploaded files.

9. Administrative Officers I and Designated School Property Custodians of Secondary Implementing and Non-Implementing Units shall submit the hard copy of RPCPPE and RPCSP- High Value Items to the Property and Supply Unit of the Division Office.

10. The conduct of physical inventory shall be anytime from the issuance of this memorandum up to **December 11, 2026.**

11. Consolidated reports (one hard copy) per district (elementary schools only) shall be submitted **on or before December 15, 2026.**

12. Attached herewith are the prescribed forms and instructions on how to accomplish these.

13. Immediate dissemination and compliance with this memorandum is desired.

ORLANDO E. MANUEL PhD, CESO V
Schools Division Superintendent

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DEPARTMENT OF EDUCATION
RELEASED
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DIVISION OF NUEVA VIZCAYA