



Republic of the Philippines
Department of Education
CORDILLERA ADMINISTRATIVE REGION
SCHOOLS DIVISION OFFICE OF TABUK CITY
Tabuk City, Kalinga

DepEd SCHOOLS DIVISION OFFICE Schools Division of Tabuk City RELEASED	
By: <u>tn</u>	Date: <u>02/06/26</u> Time: <u>2:16</u>

Office of The Schools Division Superintendent

February 5, 2026

DIVISION MEMORANDUM

No. 66 s. 2026

**SUBMISSION OF REPORT ON THE PHYSICAL COUNT OF PROPERTY, PLANT
AND EQUIPMENT AND REPORT ON THE PHYSICAL COUNT OF SEMI-
EXPENDABLE PROPERTY AS OF DECEMBER 31, 2025**

TO: **Assistant Schools Division Superintendent
Public Schools District Supervisors
Public Elementary and Secondary School Heads
School Supply Officers
School Property Custodian
Division Office Personnel
All Concerned**

1. Relative to the continuing efforts to reconcile our inventories, all public schools are being required to submit the **Report of Physical Count of Property, Plant and Equipment (RPCPPE)** for Land, Building, School Building, Other Structures IT Equipment, Communication Equipment, Furniture & Fixtures, Office Equipment, Motor Vehicle etc. (**P50,000 and above**) and **Report of Physical Count of Semi-Expendable Property (RPCSP)** for Semi-Expendable Property (below P50,000.00) as of December 31, 2025.
2. The Schools are expected to organize their own Inventory Committee that is composed of the School Head, School Property Custodian, Teachers, and the ADAS-in-charge of the school.
3. The Division Inventory Committee is hereby likewise created to facilitate, validate & conduct actual inventory in the schools and in the Division Office and consolidate report. The committee composed of the following personnel:

Chairman	Jan Nowel E. Peña	Assistant Schools Division Superintendent
Co-chairman	Dorothy S. Asingal	Administrative Officer V
Members:	Engr. Paul N. Palliso	In-charge of Buildings, School Buildings & Other Structures, Furniture & Fixtures (Teachers Table w/ chair and Armchairs)



Address: Bulanao Central School Cmpd., Purok 2, Bulanao Norte, Tabuk City, Kalinga
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	Atty. Sandy L. Basungit	In charge of Land
	Allan S. Dumalsin	In charge of ICT Equipment & Printing Equipment & Communication Equipment
	Helen B. Orap & Teofila Agsunod	In charge of Books (Learning Resources-Textbooks and Teachers Manual)
	Emmanuel Ubuan & Cresencia M. Na-oy	In charge of Technical & Scientific Equipment (Science & Math Equipment)
	Josefina B. Balisong	In charge of Kitchen Equipment & Agricultural & Forestry Equipment (TVL Tools & Equipment)
	Menchie P. Gamongan	In charge of DRR Equipment
	Federico C. Flores Jr	In charge of Sports Equipment
	Rodolfo Niones Jr, Jeth Renz Oggang, Kathleen Tagubat & Nurses	In-charge of Medical Equipment (Dental & Medical Equipment)
	James Ceasar A. Dayao	In charge of other PPEs
Secretariat	Kenneth Soriano Carmina D. Alay All AO-IIs of Schools	Assist in the consolidation of Inventory reports per type of PPE & Semi-expandable items

4. The RPCPPE and RPCSP shall be inventoried by type. (See attached classification of Property, Plant & Equipment (PPE) & Semi-Expandable items). Get the softcopy of the Inventory templates and other references thru this google drive link
<https://drive.google.com/drive/folders/1Rn4L3aopsOBjbeyNvMQ0YPaSLR6tKNeg?usp=sharing> and submit the same in excel format and PDF copy to the same link above in your respective School Folder and one hard copy to the Property and Supply Office on or before February 20, 2026.
5. As your guide in accomplishing the report, attached are the forms and its instruction on how to accomplish.
6. For information, dissemination and compliance.


BENEDICTA B. GAMATERO PhD, CESO V
 Schools Division Superintendent



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I. REPORT ON THE PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT (RPCPPE)

INSTRUCTIONS

A. The RPCPPE is the form used to report on the physical count of PPE by type such as land, land improvements, infrastructure, building and other structures, machinery and equipment, transportation equipment, furniture, fixtures and books, etc. which are owned by the agency. It shall be prepared yearly by fund cluster.

B. This form shall be accomplished as follows:

1. **Type of Property, Plant and Equipment** – PPE account name such as Heavy Equipment, Technical and Scientific Equipment, Motor Vehicle, Office Equipment, Furniture and Fixtures, etc.
2. **As of/at** _____ – date of the report
3. **Fund Cluster** – fund cluster name/code in accordance with UACS
4. **Name of Accountable Officer** – name of the accountable officer
5. **Official Designation** – official designation of the accountable officer
6. **Entity Name** – agency or office where the accountable officer is assigned
7. **Date of Assumption** – first day of assumption of the duties and responsibilities as accountable officer
8. **Article** – type of item or article (e.g., personal computer, printer, filing cabinet, etc.)
9. **Description** – brief description of the article/item (e.g., Acer monitor for personal computer, Epson for printer, etc.)
10. **Property Number** – assigned property number by the Supply and/or Property Division/Unit
11. **Unit of Measure** – unit of measurement of the property, plant and equipment (e.g., unit, piece, set, etc.)
12. **Unit Value** – cost per quantity unit
13. **Quantity-Per Property Card** – quantity of items or articles appearing in the PC
14. **Quantity-Per Physical Count** – quantity of items or articles per physical count
15. **Shortage/Overage** – excess of the quantity and total value of items or articles per PPELC over that of the physical count or vice versa
16. **Remarks** – whereabouts, conditions and other relevant information relative to PPE

C. The report shall be certified correct by the Inventory Committee Chair and Members, approved by the Head of Agency/Entity/School or his/her Authorized Representative, and verified by the COA Representative.

The following data are mandatory and to be indicated in the report of RPCPPE:

1. Correct specifications of properties, as follows;
 - a. Land- indicate the lot area, name of registered owner, number of Transfer Certificate of Title/Original Certificate of Title, estimated current market value and assessed value as indicated in the recent Tax Declaration of Real Property (please





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attached photocopy of Transfer Certificate of Title and Tax Declaration for the hardcopy to be submitted).

- b. Buildings-indicate the type of building in the Article Item Column, number of Storeys and rooms in the Description Item column, Building Number in the Property Number Column Item and, date of acquisition and cost(*please refer to latest NSBI report for consistency*).
- c. Office Equipment-indicate the model, brand, serial nos. and specifications, unit value.
- d. IT Equipment-indicate the model, specifications & serial nos., unit value.
- e. Motor Vehicle-indicate the model, brand, engine number, chassis number and color in the Description Item column and the plate number in the Property Number

2. **ALL PROPERTIES** shall indicate the **date of acquisition, property number, unit of measure, its unit cost and quantity**. All data should be filled up.

3. Indicate the source of funds whether it was procured from Central Office, Regional Office, Division Office, School, LGU, PTA donation, etc.

4. Status of the properties whether serviceable or not and For Donations specify if with Deed of Donation or No Deed of Donation in the "Remarks" Column.

Whereabouts(location) of the properties & who is accountable (the whom the PPE is issued) shall be indicated in the column for *Accountable Officer*.

II. REPORT ON THE PHYSICAL COUNT OF SEMI-EXPENDABLE PROPERTY (RPCSP)

INSTRUCTIONS

A. The RPCSP is a form used to report the physical count of semi-expendable property which are owned by the agency/entity, by type of property at a given date. It shows the balance of semi-expendable items per card and per count and shortage/overage, if any. It shall be prepared annually and by fund by the Inventory Committee.

B. This form shall be accomplished as follows:

1. **Type of Semi-expendable Property** - semi-expendable property account name such as Semi-expendable Office Equipment, Semi-expendable Furniture and Fixtures, etc..
2. **As at** - date of the report
3. **Fund Cluster** -fund cluster name/code in accordance with the unified accounts code structure
4. **Name of Accountable Officer** - name of the accountable officer or Property and/or Supply Custodian
5. **Official Designation** - official designation of the accountable officer
6. **Entity Name** - branch or office where the accountable officer is assigned



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7. **Date of Assumption**- first day of assumption of the duties and responsibilities as accountable officer
8. **Article** - type of item or article (e.g., semi-expendable office equipment, semi-expendable furniture and fixtures, semi-expendable books)
9. **Description** - brief description of the article or semi-expendable property (e.g., Acer Aspire ES1-132-P2US, EFL4 4-layer lateral filing cabinet, etc.)
10. **Semi-expendable Property No.** - assigned semi-expendable property number by the Property and/or Supply Division/Unit
11. **Unit of Measure** - unit of measurement of the semi-expendable property, e.g, piece, unit, box, etc.
12. **Unit Value**-cost per unit
13. **Balance per Card** - quantity of item/s or articles/s appearing in the Semi-expendable Property Ledger Card (SPLC)
14. **On Hand per Count**- quantity of item/s or article/s per physical count
15. **Shortage/Overage** - excess of the quantity and total value of item/s or articles per SPLC over that of the physical count (Shortage) or vice versa (Overage)
16. **Remarks** - whereabouts, conditions and other relevant information on the semi-expendable property noted during the physical count
- C. **ALL SEMI-EXPANDABLE PROPERTIES** shall indicate the date of acquisition, Semi-Expendable Property number, unit of measure, its unit cost and quantity. All data should be filled up.
- D. Indicate the source of funds whether it was procured and delivered by Central Office, Regional, Division , School, LGU, PTA/Stakeholders donation, etc.
- E. Status of the semi-expandable properties whether serviceable or not, missing, lost/stolen, etc. shall be indicated in the "*Remarks*" Column. Whereabouts of the semi-expandable properties (who is accountable) shall be indicated in the column for *Accountable Officer*.
- F. The report shall be reconciled with the SPLCs and Semi-Expendable Property Cards maintained by the Accounting Division/Unit, and Property and/or Supply Division/Unit, respectively. Any discrepancy shall be verified and/or adjusted accordingly.





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III. CLASSIFICATION OF PPE & SEMI-EXPENDABLE PROPERTIES

Property, Plant & Equipment (50,000 and above)	Semi-Expendable Properties (less than P50,000.00)
Land	Semi-Expendable Office Equipment
School Building	Semi-Expendable Information and Communication Technology Equipment
Building	
Other Structures	Semi-Expendable Agricultural & Forestry Equipment
Office Equipment	Semi-Expendable Marine & Fishery Equipment
Information and Communication Technology Equipment	Semi-Expendable Communication Equipment
Agricultural & Forestry Equipment	Semi-Expendable Disaster Response and Rescue Equipment
Communication Equipment	
Disaster Response & Rescue Equipment	Semi-Expendable Military, Police & Security Equipment
Medical Equipment	Semi-Expendable Medical Equipment
Printing Equipment	Semi-Expendable Printing Equipment
Sports Equipment	Semi-Expendable Sports Equipment
Technical & Scientific Equipment	Semi-Expendable Technical & Scientific Equipment
Kitchen Equipment	Semi-Expendable Electrical Equipment
Electrical Equipment	Semi-Expendable Kitchen Equipment
Other Machinery & Equipment	Semi-Expendable Other Machinery & Equipment
Motor Vehicles	Semi-Expendable Furniture and Fixtures
Other Transportation Equipment	Semi-Expendable Books
Furniture and Fixtures	
Books	



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