



Republic of the Philippines  
**Department of Education**

NATIONAL CAPITAL REGION  
SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

**Office of the Schools Division  
Superintendent**

JUL 02 2026

**MEMORANDUM**  
**No. 300, s, 2026.**

**2026 DIVISION SEMI-ANNUAL PHYSICAL CHECKING OF INVENTORIES, AND  
TAGGING OF PROPERTY, PLANT, AND EQUIPMENT (PPE) AND FINALIZATION OF  
THE ONE-TIME CLEANSING OF PPE**

To: Assistant Schools Division Superintendent  
Chief Education Supervisor (CID and SGOD)  
Public Elementary and Secondary School Principals/OICs  
Inventory Committee  
Accountant/Supply Officer/Finance Officers  
School Property Custodians/ Administrative Officer II  
All Others Concerned

1. In compliance with Section 2 of Presidential Decree No. 1445 and the Government Accounting and Auditing Rules and Regulations, the Division Inventory Team shall conduct the annual physical inventory of all government properties in all elementary and secondary schools. Inventory reports shall be as of **June 30, 2026**.
2. Reports shall comply with COA Circular No. 2022-004 (Capitalization Threshold increase from ₱15,000.00 to ₱50,000.00) and Division Memorandum No. 138, s. 2022.
3. Attached are the Annual Inventory Schedule (Annex A) and the Inventory Team (Annex B).
4. Schools shall submit the following inventory reports, along with other important details on Annex C.
  - a. Report on Physical Count of Property, Plant, and Equipment (RPCPPE)– For property above ₱50,000;
  - b. Report on the Physical Count of Semi-Expendable Property (RPSCP)– For un-issued semi-expendable items below ₱50,000; still at the custody of the supply officer/custodian.
  - c. Registry of Semi-Expendable Property Issued (REGSPI)– For issued semi-expendable items below ₱50,000; monitors accountability and usage.
  - d. Report on the Physical Count of Inventories (RPCI) for consumables.

5. Please ensure that all Property, Plant, and Equipment (PPE) are physically available for the final asset sticker tagging during the scheduled physical inventory. In addition, ensure that each PPE has a corresponding Property Acknowledgement Receipt (PAR).

6. The following guidelines shall be followed for the submission of reports

a. Online Submission:

i. Upload soft copies of RPCPPE, RPCSP, REGSPI, RPCI:

<https://tinyurl.com/Mid2026InventoryUpload>



ii. File name format:

SchoolAcronym\_Name of Report\_Mid2026 (e.g., AES\_RPCPPE\_Mid2026)

iii. Upload national properties summary (RPCPPE, RPCSP, REGSPI, RPCI) on or before **July 13, 2026:**

<https://tinyurl.com/Mid2026InventorySummary>



**b. Forms Access:**

<https://tinyurl.com/Mid2026InventoryForms>



c. Hard Copies: Three (3) long bond copies of final RPCPPE, RPCSP, REGSPI, and RPCI final report shall be submitted upon instruction.

7. School Property Custodians shall verify all losses before the scheduled inventory date and prepare a summary report of lost textbooks/modules with complete supporting documents. All losses shall be processed in accordance with DepEd Order No. 14, s. 2012; DepEd Order No. 25, s. 2003; Division Memorandum No. 140, s. 2022; and Division Memorandum No. 244, s. 2025.

8. Property Custodians/Supply Officers shall be present in their respective schools during the scheduled inventory. Schools shall also conduct their own physical inventory and update inventory reports as necessary.

9. All Implementing Units (IUS) shall observe the same procedures, with the authority for inventory vested in the School Head.

10. **Non-compliance with the prescribed schedule requires a written explanation addressed to the Office of the Schools Division Superintendent.**

11. Overtime rendered for this activity shall be credited as Compensatory Time Off (CTO) per DepEd Order No. 53, s. 2003.

12. Immediate dissemination and strict compliance are required.

  
**VIOLETA M. GONZALES CESO VI**  
Assistant Schools Division Superintendent  
OIC, Office of the Schools Division Superintendent

Encl.: As stated

To be indicated in the Perpetual Index:

Under the following subjects:

INVENTORY RULES AND REGULATIONS

POLICY

REPORTS

JIL/2026 MID-YEAR INVENTORY

300 / July 01, 2026

**Annex A. Mid-year Inventory Schedule as June 30, 2026**

Date	School	Level	Remarks
July 13, 2026	Putatan Elementary School	Elementary School	
	Lakeview Integrated School (Elementary)	Elementary School	
	Lakeview Integrated School (Secondary)	Secondary School	
	F. De Mesa Elementary School	Elementary School	
	Bayanan Elementary School Main	Elementary School	
July 14, 2026	Muntinlupa National High School Main (JHS)	IUS – Secondary School	Observation only
	Muntinlupa National High School Main (SHS)	IUS – Secondary School	Observation only
	Victoria Homes Elementary School	Elementary School	
	Soldiers Hills Elementary School	Elementary School	
July 15, 2026	Muntinlupa Elementary School	Elementary School	
	Itaas Elementary School	Elementary School	
	Poblacion Elementary School	Elementary School	
	Poblacion National High School	Secondary School	
July 16, 2026	Muntinlupa National High School Tunasan Annex (JHS)	Secondary School	
	Muntinlupa National High School Tunasan Annex (SHS)	Secondary School	
	Muntinlupa Science High School (JHS)	Secondary School	
	Muntinlupa Science High School (SHS)	Secondary School	
	Tunasan Elementary School	Elementary School	
July 20, 2026	Muntinlupa Business High School Main	IUS – Secondary School	Observation only
	Buli Elementary School	Elementary School	
	Cupang Elementary School Main	Elementary School	
	Cupang Senior High School	Secondary School	
July 21, 2026	Muntinlupa Business High School Annex	Secondary School	
	Sucat Elementary School Main	Secondary School	
	Sucat Elementary School Zone 3 Annex	Elementary School	
	Sucat Elementary School Zone 4 Annex	Elementary School	
	Sucat Senior High School	Secondary School	
July 22, 2026	Alabang Elementary School	Elementary School	
	Filinvest Alabang Elementary School	Elementary School	
	Cupang Elementary School Annex	Elementary School	
	Bagong Silang Elementary School	Elementary School	
	Bayanan Elementary School Unit 1	Elementary School	

July 23, 2026	Pedro E. Diaz High School	IUS – Secondary School	Observation only
	Alternative Learning System		

**Notes:**

- All Property Custodians/Supply Officers must be present during their scheduled inventory.
- Inventory reports shall reflect balances as of June 30, 2026.
- Supporting documents must be ready for verification.
- Any changes in schedule shall be coordinated with the Division Inventory Team.

**Annex B. Inventory Team:**

Team Leader : *Ms. Noemi A. Valdez*  
Administrative Officer V

Land and Buildings : *Engr. Jerone M. Tagapan*  
Division Engineer

ICT Equipment : *Ms. May L. Borjal*  
Division IT Officer

National Property : *Ms. Joiche I. Luna*  
Division Supply Officer

*Dr. Leonaida L. Gutierrez*  
Team Leader, Inspectorate Team

*Ryan B. Fallarme*  
Administrative Assistant III, Accounting Unit

*Mr. Mark Anthony E. Andor*  
Administrative Assistant III, Property and Supply Unit

*Aidennel Sevjun M. Rala*  
Administrative Aide VI, Property and Supply Unit

Donations : *Mr. Paul Dela Vega*  
SEPS, Social Mobilization and Networking Unit

Auditor : *Ms. Gina D. Garcia*  
State Auditor III, Team Leader, COA

**Annex C. Important Matters**

1. The following must be available during the physical check of all **National Property**:
  - a. The Report on the Physical Count of Property, Plant, and Equipment (RPCPPE) as of June 30,2026, for all national property more than ₱50,000.

***DCP Packages, TVL equipment, and SMES shall be categorized under the RPCPPE if the value of each individual item exceeds PHP 50,000, ensuring compliance with proper accounting standards rather than classifying them as a single package.***

PPEs for all **National Property** shall be categorized based on the following:

<b>PPE Account Title</b>	<b>Account Code</b>	<b>Description (with Examples)</b>
<b>Books</b>	10607020	Recognize the cost of acquisition or production, or fair value, if acquired through donation or transfers without cost, of books and other reference materials for use in government operations.  <b>Examples:</b> Law books, encyclopedias, manuals, government codes, dictionaries, technical reference books, and journals.
<b>Communications Equipment</b>	10605070	Recognize the cost incurred in the purchase or assembly, or fair value, if acquired through donation or transfers without cost, of communications equipment for use in government operations.  <b>Examples:</b> Two-way radios, PABX systems, satellite phones, handheld transceivers, fax machines, VOIP phones, and CCTV cameras.
<b>Disaster Response and Rescue Equipment</b>	10605090	Recognize the cost incurred in the purchase or assembly, or fair value, if acquired through donation or transfers without cost, of equipment used solely for disaster response and rescue activities.  <b>Examples:</b> Rescue boats, stretchers, portable floodlights, fire extinguishers, chainsaws, life jackets, megaphones.
<b>Furniture and Fixtures</b>	10607010	Recognize the cost of acquisition or assembly, or fair value, if acquired through donation or transfers without cost, of furniture and fixtures for use in government operations.

		<p><b>Examples:</b> Filing cabinets, conference tables, office partitions, executive wooden desks, shelves, ergonomic chairs, and visitor benches.</p>
<p><b>Information and Communications Technology Equipment</b></p>	10605030	<p>Includes hardware (computers, printers, scanners) and pre-loaded software included in the cost of hardware, and auxiliary equipment necessary for system operation.</p> <p><b>Examples:</b> Desktop computers, laptops, servers, modems, routers, barcode scanners, external storage devices, network switches, firewalls, and webcams.</p>
<p><b>Medical Equipment</b></p>	10405100	<p>Includes diagnostic, therapeutic, and life-support equipment.</p> <p><b>Examples:</b> X-ray machines, ultrasound machines, infusion pumps, hospital beds, electrocardiographs, CT scanners, ventilators, anesthesia machines, dental chairs, autoclaves, defibrillators, and surgical instruments.</p>
<p><b>Motor Vehicles</b></p>	10606010	<p>Recognize the purchase or assembly, or fair value, if acquired through donation or transfers without cost, of motor vehicles for official use.</p> <p><b>Examples:</b> Ambulances, patrol cars, SUVs, trucks, fire engines, buses, motorcycles, and multipurpose service vehicles.</p>
<p><b>Office Equipment</b></p>	10605020	<p>Recognize the cost of acquisition, or fair value, of duplicating/photocopying machines and other office equipment.</p> <p><b>Examples:</b> Air conditioning units, shredders, photocopiers, binding machines, laminating machines, time recorders, digital projectors, and audiovisual systems.</p>
<p><b>Other Machinery and Equipment</b></p>	10605990	<p>Recognize the purchase or assembly, or fair value, if acquired through donation or transfers without cost, of machinery and equipment not classified under specific accounts.</p> <p><b>Examples:</b> Industrial compressors, water pumps, generators, air handling units, elevators, escalators, and compactors.</p>

<b>Other Property, Plant, and Equipment</b>	10699990	Recognize the cost of acquisition or fair value of other property, plant, and equipment not classified under any specific accounts.  <b>Examples:</b> Streetlights, flagpoles, signage systems, landscaping tools, playground equipment, and perimeter fences.
<b>Technical and Scientific Equipment</b>	10605140	Includes survey, cartographic, and reprographic equipment.  <b>Examples:</b> Telescopes, laser distance meters, total stations, seismographs, microscopes, lab centrifuges, spectrophotometers, GPS devices, weather radars, and barometers.
<b>Sports Equipment</b>	10605130	Recognize the cost incurred in the purchase or assembly, or fair value, if acquired through donation or transfers without cost, of sports equipment.  <b>Examples:</b> Basketball hoops, treadmills, stationary bikes, weightlifting equipment, volleyball nets, boxing gloves, javelins, soccer goals, and gymnastic beams.

**b. Report on the Physical Count of Semi-Expendable Property (RPCSP) as of June 30,2026 for National Property –**

*This form shall be used to report the physical count of semi-expendable property owned by the agency, categorized by type of property still in the custody of the Property and/or Supply Division/Unit as of a given date. This report pertains to unissued semi-expendable properties and records the results of a physical inventory count of all semi-expendable items within a specific location or under the accountability of the Custodian.*

**The report will be divided by:**

- ✓ **High-Valued Items** – the cost of each item is more than ₱5,000.00 but less than ₱50,000.00
- ✓ **Low-valued Items** – the cost of each item is ₱5,000.00 or less.

Report on Semi-Expendable equipment of all un-issued (RPCSP) and issued (REGSPI) **National property** shall be categorized based on the following:

<b>Semi-Expendable Account</b>	<b>Code</b>	<b>Examples</b>
<b>Semi-Expendable Machinery</b>	05-10	Grass cutters, small power generators, water pumps, electric drills, portable compressors, bench grinders, etc.

<b>Semi-Expendable Office Equipment</b>	05-20	Calculators, shredders, laminating machines, stapling machines, small photocopiers, paper trimmers, etc.
<b>Semi-Expendable Information and Communications Technology Equipment</b>	05-30	Desktop computers, laptops, printers, routers, external hard drives, wireless access points  *Printer is mainly used for <b>general office tasks</b> and administrative purposes (like printing reports, correspondence, etc.)
<b>Semi-Expendable Communications Equipment</b>	05-70	Mobile phones, two-way radios, intercom systems, handheld transceivers, satellite phones, etc.
<b>Semi-Expendable Disaster Response and Rescue Equipment</b>	05-80	Emergency kits, portable stretchers, flashlights, thermal blankets, portable megaphones, etc.
<b>Semi-Expendable Medical Equipment</b>	05-100	Thermometers, blood pressure monitors, stethoscopes, pulse oximeters, glucometers, etc.
<b>Semi-Expendable Printing Equipment</b>	05-110	Compact printers, label printers, thermal printers * Printer is used specifically for <b>high-volume or specialized printing</b> , such as printing in large formats (e.g., posters, architectural blueprints) or mass printing of documents (e.g., printing large batches of materials for an event, department, etc.)
<b>Semi-Expendable Technical and Scientific Equipment</b>	05-130	Microscopes, pH meters, measuring instruments, test tubes, digital calipers, etc.
<b>Semi-Expendable Sports Equipment</b>	05-120	Basketballs, volleyball nets, dumbbells, yoga mats, badminton rackets, etc.
<b>Semi-Expendable Construction Equipment</b>	05-140	Hand drills, small mixers, power tools, electric saws, portable welders, etc.
<b>Semi-Expendable Other Equipment</b>	05-190	Portable fans, folding tables, traffic cones, handheld vacuum cleaners, portable toolkits, etc.
<b>Semi-Expendable Furniture and Fixtures</b>	06-10	Office chairs, side tables, modular shelves, small filing cabinets, foldable desks, etc.
<b>Semi-Expendable Books</b>	06-20	Reference books, instructional manuals, handbooks, government-

		issued guidelines, law reference books, etc.
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**c. Registry of Semi-expendable Property Issued (REGSPI) – For issued Semi-expendable Properties**

This form is used for each class of issued semi expendable property.

Note: This functions similarly to Semi Expendable Property Card, however only a registry is recommended to be maintained since issued semi expendable property are already derecognized in the book of accounts.

**d. Other documents to support the inventory reports:**

- Property Card (PC)
- Stock Card (SC)
- Semi-expendable Property Card (SPC)
- Property Acknowledgment Receipts (PAR)
- Report on Supplies and Materials Issued (RSMI)

2. Ensure that remarks are included in the report concerning the status of the property as follows

- Serviceable
- Unserviceable
- Good condition
- Needing repair
- Obsolete
- No longer needed
- Not use since purchase
- Non existing / Missing
- Pending request for relief

3. A different inventory form/report will be used for all local property, as per a memorandum issued by the Muntinlupa City Committee on Property, Plant, and Equipment Inventory and Disposal (MCCPPEID) of the City Government of Muntinlupa. This form should have been submitted to the MCCPPEID last year.

4. All donated properties shall be included in the Inventory Report based on the corresponding Acknowledgement Receipt for Equipment and the other pertinent documents filed by the School Property Custodians.

### REPORT ON THE PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT

(Type of Property, Plant and Equipment)  
As at \_\_\_\_\_

Fund Cluster : \_\_\_\_\_

For which (Name of Accountable Officer) , (Official Designation) , (Entity Name) is accountable, having assumed such accountability on (Date of Assumption)

ARTICLE	DESCRIPTION	PROPERTY NUMBER	UNIT OF MEASURE	UNIT VALUE	QUANTITY per PROPERTY CARD	QUANTITY per PHYSICAL COUNT	SHORTAGE/OVERAGE		REMARKS
							Quantity	Value	

Certified Correct by:

\_\_\_\_\_  
Signature over Printed Name of  
Inventory Committee Chair and  
Members

Approved by:

\_\_\_\_\_  
Signature over Printed Name of Head of  
Agency/Entity or Authorized Representative

Verified by:

\_\_\_\_\_  
Signature over Printed Name of COA  
Representative

## REPORT ON THE PHYSICAL COUNT OF SEMI-EXPENDABLE PROPERTY

(Type of Semi-expendable Property)

As of June 30, 2026

Fund Cluster : \_\_\_\_\_

For which (Name of Accountable Officer) \_\_\_\_\_, (Official Designation) \_\_\_\_\_, (Entity Name) \_\_\_\_\_ is accountable, having assumed such accountability on (Date of Assumption) \_\_\_\_\_.

Article	Description	Stock Number	Unit of Measure	Unit Value	Balance Per Card	On Hand Per Count	Shortage/Overage		Remarks
					(Quantity)	(Quantity)	Quantity	Value	

Certified Correct by: _____ Signature over Printed Name of Inventory Committee Chair and Members	Approved by: _____ Signature over Printed Name of Head of Agency/Entity or Authorized Representative	Verified by: _____ Signature over Printed Name of COA Representative
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REPLACE WITH THE NAME OF SCHOOL

SUMMARY OF THE  
REPORT ON THE PHYSICAL COUNT OF SEMI-EXPENDABLE PROPERTY (RPCSP)  
NATIONAL PROPERTY  
AS OF JUNE 30, 2026

ACCOUNT TITLE	ACCOUNT CODE	RPCPE AMOUNT
Books	10607020	
Communications Equipment	10605070	
Disaster Response and Rescue Equipment	10605090	
Furniture and Fixtures	10607010	
Information and Communications Technology Equipment	10605030	
Medical Equipment	10405100	
Motor Vehicles	10606010	
Office Equipment	10605020	
Other Machinery and Equipment	10605990	
Other Property, Plant, and Equipment	10699990	
Technical and Scientific Equipment	10605140	
Sports Equipment	10605130	
TOTAL		-

Certified Correct by:

PUT THE NAME OF PROPERTY CUSTODIAN HERE  
SCHOOL PROPERTY CUSTODIAN

Validated and Approved by:

PUT NAME OF THE SCHOOL PRINCIPAL HERE  
SCHOOL PRINCIPAL

REPLACE WITH THE NAME OF SCHOOL

SUMMARY OF THE  
REPORT ON THE PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT (RPCPPE)  
NATIONAL PROPERTY  
AS OF JUNE 30, 2026

ACCOUNT TITLE	ACCOUNT CODE	RPCPPE AMOUNT
Books	10607020	
Communications Equipment	10605070	
Disaster Response and Rescue Equipment	10605090	
Furniture and Fixtures	10607010	
Information and Communications Technology Equipment	10605030	
Medical Equipment	10405100	
Motor Vehicles	10606010	
Office Equipment	10605020	
Other Machinery and Equipment	10605990	
Other Property, Plant, and Equipment	10699990	
Technical and Scientific Equipment	10605140	
Sports Equipment	10605130	
<b>TOTAL</b>		-

Certified Correct by:

PUT THE NAME OF PROPERTY CUSTODIAN HERE  
SCHOOL PROPERTY CUSTODIAN

Validated and Approved by:

PUT NAME OF THE SCHOOL PRINCIPAL HERE  
SCHOOL PRINCIPAL