



Republic of the Philippines  
**Department of Education**  
CARAGA REGION  
**SCHOOLS DIVISION OF SIARGAO**



April 25, 2025

**DIVISION MEMORANDUM**

No. **04-133** s. 2025

**CONDUCT OF ANNUAL INVENTORY OF PROPERTY, PLANT AND  
EQUIPMENT, SEMI-EXPENDABLE PROPERTIES, AND  
NATIONAL SCHOOL BUILDING INVENTORY (NSBI)  
FOR SCHOOL YEAR 2024-2025**

To: Assistant Schools Division Superintendent  
Public Schools Division Supervisors  
Division Inventory & Condemnation Committee  
Functional Division Chiefs  
Elementary & Secondary School Heads  
School Property Custodians  
All Others Concerned  
This Division

1. In compliance with Commission on Audit (COA) Circular No. 80-124 dated January 18, 1980, which states that physical inventory-taking is an indispensable procedure for checking the integrity of property custodianship. The Division Inventory and Condemnation Team is hereby directed to conduct the **Annual Physical Count of all Property, Plant, and Equipment (PPE) and Semi-Expendable Properties** in the **Division Office and all Elementary and Secondary Schools**, acquired through procurement, donations, and those transferred from Central Office, Regional Office, and Local Government Units.
2. Per Regional Memorandum No. 0363, s. 2025 dated April 8, 2025, and in accordance with the Joint Memorandum Guidelines on the Conduct of the National School Building Inventory (NSBI) for School Year 2024-2025, all Schools and Division Offices are mandated to conduct the annual physical inventory of fixed assets and semi-expendable properties between April 2025 to July 2025. This inventory aims to gather accurate and comprehensive data on the inventory and condition of school buildings and other properties which will inform infrastructure planning, resource allocation, and policy development across the Department.
3. The list of personnel involved in the inventory taking and schedule per office and district is attached herewith (Enclosures 1 & 2).



Republic of the Philippines  
**Department of Education**  
CARAGA REGION  
**SCHOOLS DIVISION OF SIARGAO**

4. All **Administrative Officer II** of Elementary and Secondary Schools being the **School Property Custodians** are also required to join the scheduled inventory taking and are expected to prepare the following reports:
- a. **Updated Inventory Report on Physical Count of Property Plant and Equipment (RCPPE)** with **Property Card (PC)** categorized based on the Chart of Accounts per Government Accounting Manual (threshold of P50,000.00 and above)
    - a.1 **School Buildings and Other Structures**
    - a.2 **Land**
    - a.3 **Motor Vehicles** if any
    - a.4 **Other Machinery and Equipment**
    - a.5 **Inventory Inspection Report of Unserviceable Property (IIRUP)** for disposal of defective and fully depreciated items.
  - b. **Updated Inventory Report on Physical Count of Semi-Expendable Property 2024 (RPCSP)** with **Semi-Expendable Property Card (SPC)**.
    - b.1 **Instructional Materials** (Textbooks, LM, Self-Learning Modules (SLM))
    - b.2 **Furniture and Fixtures** (Armchairs, Tables & Chairs, and the like)
    - b.3 **ICT Equipment** (DCP Computers, Laptops, Printers, LCD Projectors, etc. found in the PTR / DR, and all those acquired through School MOOE and Donations)
    - b.4 **Science and Mathematics Equipment (SME)**
    - b.5 **Office Equipment** (Copying Machines, refrigerators, air conditioning units, television, sound systems, and other equipment used in the office / school)
    - b.6 **Other School Equipment and Materials** below the threshold P50,000.00
    - b.7 **All other Donated Properties** from LGU, Provincial Government, Private Individuals and Non-Government Organizations, and PTA Projects.
    - b.8 **Inventory Inspection Report of Unserviceable Semi-Expendable Property (IIRUSP)** for disposal of defective and fully depreciated items.
5. It is requested that the complete copy of **RCPPE** and **RPCSP** of the schools must be submitted to the Supply Unit on or before the scheduled dates duly signed by the officials concerned in the school level.





Republic of the Philippines  
**Department of Education**  
CARAGA REGION  
**SCHOOLS DIVISION OF SIARGAO**

6. The Division Inventory Team together with the Division Supply Unit shall consolidate all reports to come up with a Division Report of Inventory of Assets for submission to the Commission on Audit and to the Accounting Unit for reconciliation purposes.
7. Expenses incurred relative to the conduct of this activity shall be charged to local MOOE Fund subject for usual accounting and auditing rules and regulations.
8. Immediate dissemination of and strict compliance with this memorandum is directed.

**MANUEL O. CABERTE**

Assistant Schools Division Superintendent  
Officer In-Charge  
Office of the Schools Division Superintendent

Encl.: As stated

Reference: As stated

To be indicated in the Perpetual Index  
under the following subjects:

INVENTORY  
ASSETS

PHYSICAL COUNT  
SCHOOL BUILDING

OSDS/fcg  
04/25/25



Republic of the Philippines  
**Department of Education**  
CARAGA REGION  
**SCHOOLS DIVISION OF SIARGAO**

Attachment to Division Memorandum No. **04-133**

**Enclosure 1:**

**LIST OF PARTICIPANTS FOR THE CONDUCT OF THE ANNUAL  
INVENTORY OF PPE**

|     |   |                                    |
|-----|---|------------------------------------|
| 1.  | Isagani B. Calidguid  | Inventory Committee Chairman       |
| 2.  | Francis Albert C. Golo  | Vice-Chairman / Supply Officer     |
| 3.  | Reycelle E. Agatep  | Member / Accounting Unit Staff     |
| 4.  | Cherrel D. Estrella   | Member / Accounting Unit Staff     |
| 5.  | Carlo Borris Oraliza  | Member / LRMDs Representative      |
| 6.  | Dave A. Betita  | Physical Facilities Representative |
| 7.  | Jerlie Belmart S. Sulapas   | Physical Facilities Staff          |
| 8.  | Algen Casana  | Physical Facilities Staff          |
| 9.  | Maricel D. Malacura   | Accounting Unit Representative     |
| 10. | John Eric A. Jabines  | ICT Officer                        |
| 11. | Valentino Ernesto G. Castrence  | Supply Unit Representative         |
| 12. | Daniel C. Añasco  | Supply Unit Staff                  |
| 13. | Neniel Dumanjog   | LRMDs Manager                      |
| 14. | Reggy C. Asupre   | SocMob Representative              |
| 15. | Catherine B. Landao   | SocMob Representative              |
| 16. | All Administrative Officer II of Schools / School Property Custodians |                                    |





Republic of the Philippines  
**Department of Education**  
CARAGA REGION  
**SCHOOLS DIVISION OF SIARGAO**

Attachment to Division Memorandum No. **04-133**

**Enclosure 2:**

**SCHEDULE OF ON-SITE VALIDATION AND PHYSICAL COUNT OF INVENTORY**

| No. | District        | Date           |
|-----|-----------------|----------------|
| 1.  | Burgos          | May 5, 2025 AM |
| 2.  | San Benito      | May 5, 2025 PM |
| 3.  | Pilar           | May 6, 2025    |
| 4.  | San Isidro      | May 7, 2025    |
| 5.  | Socorro West    | May 8, 2025    |
| 6.  | Socorro East    | May 9, 2025    |
| 7.  | Numancia East   | May 14, 2025   |
| 8.  | Numancia West   | May 14, 2025   |
| 9.  | General Luna    | May 15, 2025   |
| 10. | Sapao           | May 16, 2025   |
| 11. | Dapa East       | May 19, 2025   |
| 12. | Dapa West       | May 20, 2025   |
| 13. | Division Office | May 21, 2025   |

**TIMELINE OF VARIOUS ACTIVITIES**

| Activity  | Date of Conduct   |
|---|-------------------|
| Coordination Meeting  | April 23, 2025    |
| Preparation of Forms & Property Stickers                          | April 28-29, 2025 |
| Deadline for Submission of Reports<br>(Hard Copy) – NSBI          | April 30, 2025    |
| On-Site Validation & Physical Count                               | May 5-23, 2025    |
| Finalization and Preparation of<br>Consolidated Validated Reports | May 26-30, 2025   |



Republic of the Philippines  
Department of Education  
CARAGA REGION

DEPARTMENT OF EDUCATION  
RECORDS UNIT, REGIONAL OFFICE-CARAGA  
**RELEASED**  
**APR 8 2025**  
BY: NMB  
TIME: 11:14 AM

REGIONAL MEMORANDUM

No. 0363 , s. 2025

To: Schools Division Superintendents  
All Others Concerned

CONDUCT OF ANNUAL PHYSICAL COUNT ON PROPERTY, PLANT  
AND EQUIPMENT AND SEMI-EXPENDABLE PROPERTIES  
IN SCHOOLS AND DIVISION OFFICES

1. In compliance with Commission on Audit (COA) Circular No. 80-124 dated January 18, 1980, which mandates all government agencies to conduct an annual physical inventory of fixed assets as a fundamental procedure to ensure the integrity of property custodianship, all Schools Division Offices are hereby directed to schedule their respective **Annual Physical Count of Property, Plant, and Equipment (PPE) and Semi-Expendable Properties** between **April 2025 and July 2025**.
2. To facilitate this process, the Schools Division Superintendent shall constitute an Inventory Committee, which shall be responsible for overseeing the physical count, subject to the following requirements:
  - A. The Committee shall include representatives from both the Accounting and Property Units.
  - B. The Committee shall be composed of a sufficient number of members to ensure the completion of the inventory within the prescribed period.
3. Members of the Inventory Committee shall be temporarily relieved of their regular duties to fully dedicate their time to the inventory process. Additionally, the physical count must be conducted in the presence of a representative from the Commission on Audit (COA), such as the Audit Team Leader or a designated team member.
4. For your information, guidance and strict compliance.

**MARIA INES C. ASUNCION**

Director IV  
Regional Director

Encl: None



Address: J.P. Rosales Avenue, Butuan City  
Trunkline No: (082) 225-1151  
Telefax No: (085) 342-5959  
Email: [caraga@deped.gov.ph](mailto:caraga@deped.gov.ph)  
Website: [caraga.deped.gov.ph](http://caraga.deped.gov.ph)



2025-04-06117

| Doc. Ref. Code | RO-ASD-F107 | Rev  | 00     |
|----------------|-------------|------|--------|
| Effectivity    | 08.09.24    | Page | 1 of 2 |





Reference: COA Circular No. 80-124 dated January 18, 1980  
To be indicated in the Perpetual Index  
under the following subjects:

ASSET      DATA      INVENTORY      RECORDS

ASD/zfb  
04/03/2025

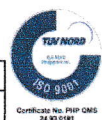


Address: J.P. Rosales Avenue, Butuan City  
Trunkline No: (082) 225-1151  
Telefax No: (085) 342-5959  
Email: [caraga@deped.gov.ph](mailto:caraga@deped.gov.ph)  
Website: [caraga.deped.gov.ph](http://caraga.deped.gov.ph)



2025-04-06117

| Doc. Ref. Code | RO-ASD-F107 | Rev  | 00     |
|----------------|-------------|------|--------|
| Effectivity    | 08.09.24    | Page | 2 of 2 |






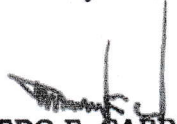
Republic of the Philippines  
**Department of Education**  
**OFFICE OF THE UNDERSECRETARY FOR STRATEGIC MANAGEMENT**  
(POLICY, PLANNING, AND MONITORING & EVALUATION)

---

**JOINT MEMORANDUM**

**FOR :** MINISTER, BASIC, HIGHER AND TECHNICAL EDUCATION  
BARM  
REGIONAL DIRECTORS  
SCHOOLS DIVISION SUPERINTENDENTS  
ALL OTHERS CONCERNED

**FROM :**   
**RONALD U. MENDOZA, Ph.D.**  
Undersecretary for Strategic Management

  
**WILFREDO E. CABRAL**  
Undersecretary for Human Resource and Organizational  
Development

**SUBJECT :** GUIDELINES ON THE CONDUCT OF THE NATIONAL  
SCHOOL BUILDING INVENTORY (NSBI) FOR SY 2024-2025

**DATE :** 28 March 2025

---

The Department of Education (DepEd) aims to provide conducive learning environment as this contributes to better learning outcomes through adequate school buildings, classrooms, other infrastructure, and facilities in public schools. To strategically allocate its resources for school facilities, the Department maintains a complete and accurate inventory of school infrastructure and facilities which informs planning, budgeting, resource allocation, and decision making.

In this regard, the National School Building Inventory (NSBI) will be updated for SY 2024-2025 consistent with DepEd Order No. 1, s. 2017, otherwise known as the Guidelines on the National Inventory of DepEd Public School Buildings for SY 2016-2017. This memorandum outlines the guidelines for the conduct of the NSBI, including the procedures, roles and responsibilities, and timelines. All public schools are required to comply and actively participate in collecting and encoding NSBI data in the information system, guided and assisted by the Schools Division Offices.



## I. PROCEDURES

In order to collect, encode, and report high-quality data in the NSBI module, personnel at the school level, specifically the school head, shall observe the following:

- a. The school head conducts the school building inventory and reviews, encodes, and validates the data in the system.
- b. Submit two (2) signed copies of duly accomplished forms to the Schools Division Office (SDO), Attention: Division Engineer. These copies should be generated from the NSBI, newly available in the system.

Should there be errors in encoding the data in the system, the School Head shall update the data for accuracy and reliability. Take note that schools and DepEd offices benefit from correct and updated data, especially in producing an equitable allocation of resources and evidence-based policies.

## II. ROLES AND RESPONSIBILITIES

The following are the roles and responsibilities of concerned DepEd personnel across governance levels:

| OFFICE OR PERSONNEL   | ROLES/RESPONSIBILITIES  |
|---|---|
| <b>DEPED CENTRAL OFFICE</b>   |   |
| Education Facilities Division, Policy and Planning Service-Education Management Information System Division | Provide technical assistance on the implementation and orientation of Regions and SDOs on the NSBI  |
| Information and Communications Technology Service (ICTS)-Solutions Development Division (SDD)               | Develop, maintain, and update the system to ensure that it functions according to purpose and can be accessed by all intended users   |
| Information and Communications Technology (ICTS)-User Support Division (USD)                                | Provide technical assistance in terms different NSBI system concerns  |
| <b>REGIONAL OFFICE</b>  |   |
| Policy, Planning and Research Division (PPRD) and Education Support Services Division                       | Monitor status of submissions of SDOs   |
|   | Provide technical assistance on the implementation for all SDOs   |
| <b>DIVISION OFFICE</b>  |   |
| School Governance Operations Division-Planning and Research Section (SGOD-PRS); SGOD-Division Engineer      | Provide technical assistance to schools on queries regarding NSBI forms, system, and processes  |
|   | Create Basic Education Information System (BEIS) accounts for Engineers (Plantilla) with editing facilities <i>(provided that necessary clearances from School Head and SGOD are secured)</i> |

| OFFICE OR PERSONNEL | ROLES/RESPONSIBILITIES  |
|---------------------|---|
|                     | For SDOs without Plantilla engineers, the PRS shall create an account for the SGOD Chief. |
|                     | Monitor and validate submissions of schools   |
| SCHOOL LEVEL        |   |
| School Head         | Conduct accurate school building inventory  |
|                     | Submit signed NSBI forms to SGOD  |
|                     | Encode the data in the National School Building Inventory System                          |

### III. NSBI FORMS

The NSBI Data still consist of eight (8) tables.

| Table    | Title  |
|----------|--|
| Table 1  | Summary of Existing Building                                   |
| Table 2  | Existing Rooms   |
| Table 3  | Number of Temporary Learning Spaces (TLS) & Makeshift Rooms    |
| Table 4a | Existing Number of Water and Sanitation Facilities             |
| Table 4b | Existing Number of Stand-Alone Water and Sanitation Facilities |
| Table 5  | Existing Number of Usable Furniture                            |
| Table 6  | Other Facilities or Amenities                                  |
| Table 7  | Access Going to School   |

Generated NSBI Data Gathering Forms shall be signed by the following school and division personnel attesting the accuracy and veracity of the encoded and reported data in both printed copy and in the system, as shown below:

| DIVISION LEVEL    |                           |
|-------------------|---------------------------|
| PERSONNEL         | RESPONSIBILITY            |
| Division Engineer | Site Validation           |
| Planning Officer  | System Verifier           |
| SCHOOL LEVEL      |                           |
| School Head       | NSBI Data Gathering Forms |
|                   | System Validation         |

### IV. PROCESS IN DETERMINING THE SCHOOL COORDINATES (LATITUDE/LONGITUDE)

In determining the school coordinates, the location of the flagpole shall serve as the reference point. The School Head may use devices such as mobile phones, smartphones (iOS or Android phones), tablets, or laptops to open Google Maps and identify the latitude and longitude of the school to ensure accuracy of the information or data.



Using smartphones or tablets:

1. Turn on the GPS on your device.
2. Open Google Maps.
3. Navigate the location you want to find the coordinates. You can scroll and zoom to locate it.
4. Tap and hold on the specific location. A red pin will appear at the determined location.
5. The coordinates will appear on the search bar; then, copy or take a screenshot of the coordinates.
6. Please check the attached Annex A for example.

Using laptops:

1. Open your browser (Google Chrome, Mozilla Firefox, or any other browser).
2. Type Google Maps in the Search bar.
3. Navigate to the location you want to determine the coordinates. Use the scroll wheel to zoom in / out of the location.
4. Right-click on the location.
5. Click on the coordinates and copy them.
6. Please check the attached Annex B for example.

Please get the whole decimal number and not to round-off since each numeral number corresponds to a certain kilometer. You may verify the accuracy of the school location obtained by inserting the determined school coordinates, by latitude and longitude, in the google maps. For examples in google, please see annex A.

## **V. VALIDATION PROCESS**

The validation of NSBI data shall be conducted by the Division Engineers through field visit. For the Planning Officer, completeness of submission shall be its responsibility. The criteria or quota for the data validation through field visit of the engineers is **at least 50 schools**. Hence, Divisions with less than 50 schools shall visit all.

For effective targeting of the schools to be validated, random selection was adopted. The list of the schools to be validated by the DepEd Engineers are specified in this link: [https://bit.ly/RandomSchools NSBIValidation](https://bit.ly/RandomSchoolsNSBIValidation). To ensure accountability and transparency of field validation, the process of validation shall be as follows:

1. Engineers will visit the schools under the list;
2. A generated and printed report from the system will be the basis in validating the school data;
3. If there are encoded data that needs to be corrected, the school head shall be notified by the engineer for appropriate action; and
4. A report on the field validation, together with a geotagged photo of engineers will be uploaded here: <https://bit.ly/EngineerReportNSBI2025>. Use DepEd Microsoft Account to access, as uploading photos is required in this form.

## VI. TIMELINES

The timelines for all the activities relative to the NSBI updating is as follows:

| Activity   | Timeline   |
|--|--|
| Orientation on NSBI for SY 2024-2025<br><br><i>For Region and SDO Engineers and Planning Officers, join online through MS teams:<br/><b>Please register here to get the online link:</b><br/><a href="https://bit.ly/RegFormNSBI2025Orientation">https://bit.ly/RegFormNSBI2025Orientation</a>.</i><br><br><i>For all school heads, Facebook Live will be available at <b>DepEd Philippines</b> Facebook page.</i><br><br>The orientation will be from <b>10:00 AM to 12:00 PM</b> . | April 10, 2025   |
| Encoding   | Starts on April 21, 2025<br><br><i>Encoding of updated data will be open all year round to establish live updates.</i> |
| Submission of printed copies to the Division Office  | May 14-20, 2025  |
| Cut-off dates for data generation  | Last working day of May, July, September, and December   |
| Validation of NSBI Data (including the field validation of engineers)  | May 2-30, 2025   |

To establish capacity of schools in continually updating its data, the NSBI will be open for encoding all throughout the year. Latest data of each school will also be based on the latest submission during the cut-off dates provided above.

## VII. MONITORING AND EVALUATION

The Policy, Planning, and Research Division (PPRD) through the Regional Planning Officer (RPO) shall monitor the status of submission by Schools Division Offices (SDO) and the Regional Engineers shall monitor the submission of SDO engineer's field validation report. The SDOs shall also monitor the schools under their respective jurisdiction. In addition, the Division Planning Officer (DPO) and the Division Engineer shall provide necessary support in the form of technical assistance to schools with difficulties in encoding NSBI data.

The DepEd Central office, through the Education Facilities Division and Planning Service-Education Management Information System Division (PS-EMISD) shall inform all Regions and Divisions their respective statuses of submission and validation in coordination with the Regional Planning Officer.



## **VIII. CONTACT SUPPORT**

Should there be a need for assistance from the Central Office, the following contact numbers can be contacted depending on the concern:

**Education Facilities Division:** Engineering or infrastructure-related concerns

Landline: (+63) 28 633 7263 / (+63) 28 638 7110 / (+63) 28 636 4877  
Email: [efd@deped.gov.ph](mailto:efd@deped.gov.ph)

**Policy and Planning Service - Education Management Information System Division (PS-EMISD):** Data-related concerns on NSBI

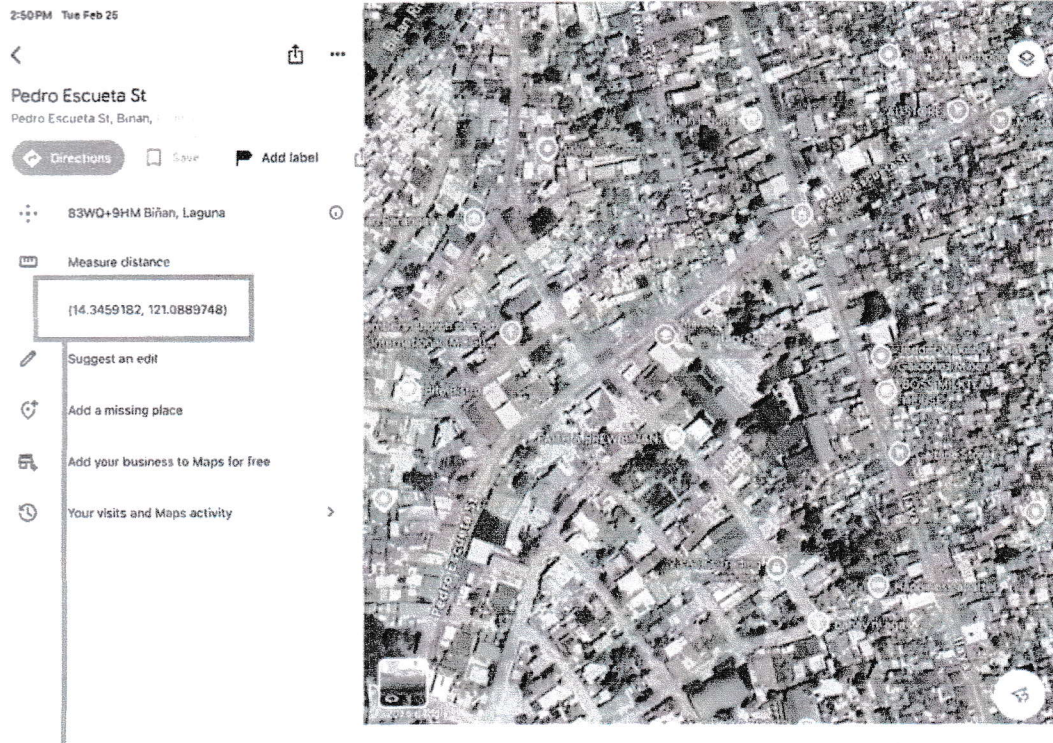
Landline: (+63) 28 638 2251 / (+63) 28 635 3986  
Email: [ps.emisd@deped.gov.ph](mailto:ps.emisd@deped.gov.ph)

**Information and Communication Technology Service - User Support Division (ICTS-USD):** NSBI system-related concerns

Landline: (+63) 28 636 4878 / (+63) 28 633 2658  
Mobile: (+63) 939 436 1390 (SMART) / (+63) 977 771 2285 (GLOBE)  
Email: [support.ebeis-lis@deped.gov.ph](mailto:support.ebeis-lis@deped.gov.ph) / [icts.usd@deped.gov.ph](mailto:icts.usd@deped.gov.ph)  
Facebook: [www.facebook.com/groups/lis.helpdesk/](http://www.facebook.com/groups/lis.helpdesk/)

## Annex A

### Latitude and Longitude from Google Maps using smart phones or tablets



By pressing the location, these numbers will appear which are the latitude and longitude. Click the numbers to copy the complete decimal point of the location.



## Annex B

### Latitude and Longitude from Google Maps using Laptop or Desktop



**Latitude:** 14.345919640124663,  
**Longitude:** 121.08897296249603

Click on the center of the school then right click the red pin and click these coordinates to copy the exact numerical values **WITHOUT** rounding off for a more accurate GPS location.