



Republic of the Philippines
Department of Education
REGION IV-A CALABARZON
SCHOOLS DIVISION OF BATANGAS

April 6, 2026

DIVISION MEMORANDUM

No. 181, s. 2026

SUBMISSION OF PROPERTY INVENTORY FORM (PIF)

To: Assistant Schools Division Superintendents
Chief - Curriculum Implementation Division (CID)
Chief – School Governance and Operations Division (SGOD)
Public Schools District Supervisors
Public Elementary and Secondary School Heads
District Property Custodians
School Property Custodians
All Others Concerned

1. In accordance to Memorandum No. 2026-326 issued by the Office of the Undersecretary for Administration, pursuant to Commission on Audit (COA) Circular No.2018-002 dated May 31, 2018, titled “*Guidelines prescribing the submission of the Property Inventory Form as basis for the assessment of general insurance coverage, overall insurable assets, properties and interests of the government with the General Insurance Fund of the Government Service Insurance System*”, this Division, through the Property and Supply Unit, requires the submission of the Property Inventory Form (PIF) covering all insurable properties and other assets of the Department.

2. This will serve as basis for consolidation and submission to COA, as well as for the insurance coverage of DepEd’s properties. For Fiscal Year 2026, the submission shall include:

- Property, Plant and Equipment (PPE) items (with an acquisition cost above Php 50,000.00); and
- All Information and Communications Technology (ICT) equipment.


3. In this regard, all District Property Custodians and School Property Custodians are hereby directed to:

- Prepare and ensure the complete, accurate and updated accomplishment of the report using the **Property Inventory Form** (Please see Annex A) available at <https://tinyurl.com/PIF-2026>
- Submit the signed hard copies of the accomplished PIF at the Records Section through the Property and Supply Unit; and
- Submit the excel (editable) version of the PIF at <https://tinyurl.com/PIF-2026> following the prescribed file name format: NAMEOFDISTRICT_PIF_2026
NAMEOFSCHOOL_DISTRICT_PIF_2026



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4. All concerned are hereby required to submit the reports for their respective sub-offices and schools **on or before April 15, 2026**.
5. For any concerns or further inquiries, you may reach the Property and Supply Unit via email at sdobatangas.property@deped.gov.ph or through contact number at 0962-194-3414.
6. Immediate dissemination and compliance on this memorandum is directed.


MARITES A. IBANEZ, CESO V
Schools Division Superintendent

Encl: As stated

Reference: Office of the Undersecretary for Administration Memorandum
No. 2026-326 and COA Circular No. 2018-002

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

Issuances: Division Memorandum

CMB / SUBMISSION OF PROPERTY INVENTORY FORM (PIF) / R3-116545 / April 6, 2026



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Annex A
Instructions for filling up the PIF

A. General Instructions

1. Naming of the PIF

All submitted Property Inventory Forms (PIF) shall follow the prescribed format indicated below:

NAME OF AGENCY
 Address of Agency
PROPERTY INVENTORY FORM
 As of _____

2. Authorized Signatories

All Proj

Office Level	Prepared and Certified Correct By	Approved By
Regional Office	Regional Supply Officer	Regional Director
Schools Division Office	SDO Supply Officer	Schools Division Superintendent
Schools	Designated School Custodian / Administrative Officer II	Principal / Head Teacher

B. Column Instructions

Item/Classification	Definition/Description
Region	Indicate the administrative region where the property is assigned or located (e.g., Region I, II, III, IV-A, NCR).
Division	Refers to the Schools Division Office (SDO) or organizational division having jurisdiction over the property (e.g., SDO Abra, SDO Bulacan)
Office/School Type	Indicate the type where the property is assigned, such as the Central Office, Regional Office, Schools Division Office, School (Elementary, Secondary, Integrated, or Central), or an attached agency or other office.
Office/School Name	Provide the official name of the office, school, or unit where the property is located or assigned.
Article/Item	This column shall indicate the general name of the property or item (e.g., Building, Laptop, Motor Vehicle).
Item Description	This column shall indicate a more specific and detailed information of the property, i.e. the brand or make, size/dimension of the property, capacity, etc. of the property.
Classification	This column shall contain the general/major classification of the property as it is classified in the financial statements (e.g., Buildings, Machinery and Equipment, Motor Vehicles), including the corresponding account code based on the Chart of Accounts. Please refer to the Government Accounting Manual and the Chart of Accounts for the appropriate classification and account code.
Nature of Occupancy	This column is for buildings and other structures, which indicates the nature or type of occupancy of the Government property whether: schools, offices, clinics, hospitals, laboratories, public markets, car parks, terminals, residential, and other information which are important basis for the pricing of the property and in determining the amount of the premium to be paid to the GSIS.
Location	This column shall indicate where the property is located, installed or constructed. It shall indicate the whether it is in the Central/Head or Regional Offices, Branches and Operating units and their addresses.
Date Constructed/Acquisition Date	Indicate in this column the date of construction/acquisition of the property which is important for the determination of the depreciation, depreciated cost, and the insurable amount.



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Property No./Other Reference	<p>Property Number indicated in this column pertains to the identifying number assigned by the Supply and/or Property Division/Unit corresponding to the RPCPPE, Acknowledgement Receipt of Equipment, Inventory Custodian Slip, Property Stickers, and other reference.</p> <p>Other Reference shall be indicated in this column for insurable interests other than Property. It may refer to Contract Reference Number, Purchase Order Number and the like.</p>
Acquisition Cost / Insurable Interest	<p>Acquisition Cost / Insurable Interest pertains to the cost/value as defined in Paragraph 4 of the applicable guidelines (COA CIRCULAR NO. 2018-002 - May 31, 2018).</p> <p>a. Acquisition Cost is the amount paid or value given up to acquire a government asset. b. Insurable Interests, as defined in RA No. 10607 (PD No. 612, as amended), otherwise known as the Insurance Code, and Administrative Order No. 33 mean every interest in property, whether real or personal, or any relation, thereto, or liability in respect thereof, of such nature that a contemplated peril might directly damnify the insured)</p>
Market/Appraisal/ Insurable Interest	<p>Market/Appraisal/ Insurable Interest pertains to the cost/value as defined in Paragraph 4 indicated in COA CIRCULAR NO. 2018-002 - May 31, 2018.</p> <p>a. Market Value refers to the estimated amount for which an asset should exchange on the valuation date between a willing buyer and a willing seller in an arm's length transaction, where the parties had each acted knowledgeably, prudently, and without compulsion. b. Appraised Value is an appraiser's opinion of the current worth of a property based on factors such as area, location, improvements, and amenities.</p>
Date of Appraisal	<p>The date of the appraisal to be indicated in this column pertains to the date the appraisal was conducted by the in-house or independent appraiser pursuant to Paragraphs 1 and 5.1.b indicated in the same circular.</p>
Remarks	<p>Indicate other information which are important for and will facilitate the determination of the depreciation, depreciated cost, and the insurable amount of the property and the amount of premium to be paid to the GSIS.</p>



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 REGION IV-A CALABARZON
SCHOOLS DIVISION OF BATANGAS

NAME OF AGENCY
 Address of Agency
PROPERTY INVENTORY FORM
 As of December 31, 2025

Region	Division	Office/School Type	Office/School Name	Article/Item	Item Description	Classification/Account Code	Nature of Occupancy (schools, offices, hospitals, etc.) ¹	Location	Acquisition Date	Property No./ Other Reference ²	Valuation		Date of Appraisal	Remarks
											Acquisition Cost/ Insurable Interest ²	Market/ Appraisal/ Insurable Interest ²		
SEMI EXPENDABLE - ICT EQUIPMENT (Laptop & Desktop only) (49,999 and below)														
Region I	Pangasinan I	School	Juan Dela Cruz National High School	Laptop	ACER NB Swift, i5-1035g4, 512 gb ssd NVME/ 14" FHD Intel UHD graphics, Win 10 8gb memory DDR4	Machinery and Equipment	N/A	Admin Office	12/29/2021	2022-05-03-008-01	46,500.00			
PREPARED AND CERTIFIED CORRECT:							APPROVED:							
_____							_____							
Head, Inventory Committee							Head of the Agency							
_____							_____							
Date							Date							

¹ For buildings and other structures, please indicate the nature or type of occupancy of the Government property whether: schools, offices, clinics, hospitals, laboratories, public markets, car parks, terminals, residentials, and other information which are important basis for the pricing of the property and in determining the amount of the premium to be paid to the GSIS.



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											Acquisition Cost/ Insurable Interest	Market/ Appraisal/ Insurable Interest		
PROPERTY, PLANT AND EQUIPMENT (50,000.00 and above)														
Region I	Pangasinan I	School	Juan Dela Cruz National High School	Laptop	ACER NB Swift,i5-1035g4 512 gb ssd NVME/14" FHD Intel UHD graphics, Win 10 8gb memory DDR4	Machinery and Equipment	N/A	Finance Office	12/29/2021	2022-05-03-0001-09	60,000.00			
PREPARED AND CERTIFIED CORRECT: _____ Head, Inventory Committee							APPROVED: _____ Head of the Agency							
_____ Date							_____ Date							

1 For buildings and other structures, please indicate the nature or type of occupancy of the Government property whether: schools, offices, clinics, hospitals, laboratories, public markets, car parks, terminals, residentials, and other information which are important basis for the pricing of the property and in determining the amount of the premium to be paid to the GSIS.
 2 For insurable interests other than Property.

