



Republic of the Philippines
Department of Education

REGION XI

SCHOOLS DIVISION OF DAVAO ORIENTAL

OFFICE OF THE SCHOOLS DIVISION SUPERINTENDENT

DIVISION MEMORANDUM

OSDS-2026- *008*

TO: All School Head
Others Concerned

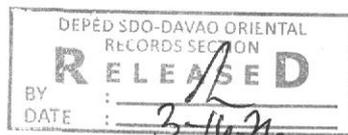
SUBJECT: **COMPLIANCE WITH THE ANNUAL PHYSICAL INVENTORY OF
PROPERTY, PLANT, AND EQUIPMENT (PPE) PURSUANT TO THE AUDIT
OBSERVATION MEMORANDUM**

DATE: March 16, 2026

On the basis of AOM No. 26-005-(25) dated March 10, 2026, on Report on the Physical Count of Property, Plant and Equipment (PPE):

1. It is hereby reiterated the importance of complying with the submission of the required physical count reports and for prescribed appropriate sanctions for non-compliance to ensure that schools consistently submit complete and timely inventory reports necessary for proper monitoring and reconciliation of PPE;
2. For School Inventory Committee to establish mechanism to effectively conduct the physical count of PPE, taking into consideration the existing limitations in resources and manpower. Such procedures and arrangements should be documented in writing to ensure the verification of the existence and condition of PPE items and facilitate the timely preparation and submission of physical count reports to COA.

For strictest compliance.



JM
DR. JOSEPHINE L. FADUL
Schools Division Superintendent



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