



OFFICE OF THE PUNONG BARANGAY

EXECUTIVE ORDER NO. 2026-_____
Date: _____

AN ORDER CREATING THE BARANGAY INVENTORY TEAM (BIT) IN
CONNECTION WITH THE 2026 REGULAR BARANGAY AND SANGGUNIANG
KABATAAN (SK) ELECTIONS

WHEREAS, Section 2 of Republic Act (RA) No. 12232¹ mandates that the next regular Barangay and Sangguniang Kabataan Elections (BSKE) shall be held on the **first Monday of November 2026 and every four (4) years thereafter**;

WHEREAS, Section 3 of RA No. 12232 states that the **term of office** of barangay officials and members of the Sangguniang Kabataan (SK) elected after the effectivity of this Act shall commence on the **first day of December next following their election**;

WHEREAS, Section 6.0 of **DBM-DILG-NYC Joint Memorandum Circular (JMC) No. 1, Series of 2025 dated May 23, 2025** was issued to provide a smooth transition of SK governance and turnover of all SK properties, financial records, documents, and money accountabilities (PFRDMA) and mandates that the **outgoing SK Officials shall conduct an inventory before the end of their term of office**;

WHEREAS, the same JMC states that in barangays **without SK Officials or no SK quorum, the concerned barangay**, through the Punong Barangay and the Barangay Treasurer, shall ensure to include the SK PFRDMA in the barangay's inventory of properties, financial records, and money accountabilities, which shall then be turned over to the incoming/new sets of SK officials, and mandates the Department to issue relevant guidelines to operationalize this provision.

WHEREAS, the Department of the Interior and Local Government (DILG) issued Memorandum Circular (MC) No. 2026-021 dated March 06, 2026, encouraging the incumbent Barangay and SK Officials to Conduct of Inventory and Turnover of all Barangay and Properties, Financial Records, Documents (PFRDs) and Money Accountabilities, including the PFRDs and finances of the Sangguniang Kabataan in barangays without SK Officials or no SK Quorum;

WHEREAS, the said MC specifically provides that all Punong Barangays should convene and create the Barangay Inventory Team (BIT), through an Executive Order, and submit a copy of the same to the concerned City/Municipal Mayor and to the DILG City Director, and C/MLGOO, as the case may be;

WHEREAS, the BIT shall be created primarily for purposes of conducting the initial inventory, final inventory, turnover ceremony and the actual turnover of BPFRDs and money accountabilities, and ensuring an orderly and smooth transition of barangay governance to the newly elected or re-elected incoming barangay officials;

NOW, THEREFORE, I, _____, Punong Barangay of Barangay _____ City/Municipality of _____, Province of _____, by virtue of the powers vested in me by law, do hereby order the creation of the Barangay Inventory Team, with the following provisions:

SECTION I. COMPOSITION:

The BIT shall be composed of the following:

Chairperson: Hon. _____, Punong Barangay

¹ An Act Setting the Term of Office of Barangay Officials and Members of the Sangguniang Kabataan, and for other Purposes.

Vice Chair : Hon. _____, Sangguniang Barangay Member
Members : Hon. _____, Sangguniang Barangay Member
Hon. _____, Sangguniang Barangay Member
Hon. _____, Sangguniang Barangay Member
Mr./Ms. _____, Barangay Secretary
Mr./Ms. _____, Barangay Treasurer
Mr./Ms. _____, Barangay Record Keeper (BRK) or
City/Municipal Representative
Mr./Ms _____, Representative, Barangay-Based
Institution

SECTION II. ROLES AND RESPONSIBILITIES OF THE BIT:

1. Conduct Inventory of Properties and Money Accountabilities:

- 1.1 Conduct an initial inventory of all Barangay Properties, Financial Records and Documents (BPFRDs);
- 1.2 Accomplish the prescribed Barangay Inventory and Turnover Form No.1;
- 1.3 Submit to the City/Municipal Mayor, City/Municipal Assessment and Transition Team (C/MATT), Local COA, and to the concerned DILG City Director/C/MLGOO copy of the accomplished Barangay Inventory and Turnover Form No. 1.
- 1.4 Conduct final inventory of BPFRDs, to include an inventory of money, e.g. cash on hand and in bank, used and unused checks and loans, if any, using the Barangay Inventory and Turnover Form No. 2.
- 1.5 Submit to the City/Municipal Mayor, C/MATT, Local COA, and DILG City Director/C/MLGOO copy of the accomplished Barangay Inventory and Turnover Form No. 2.

2. Conduct Turnover Ceremony

- 2.1 Collaborate with the SK Chairperson for the schedule of the Turnover Ceremony.
- 2.2 Notify/Inform the City/Municipal Officials, DILG CD/C/MLGOO, local COA and barangay residents of the conduct of the turnover ceremony.
- 2.3 Conduct the Turnover Ceremony, which may include, but not limited to, briefing on the financial status of barangay, key challenges, and accomplishments.
- 2.4 Undertake the actual turnover of BPFRDs, available funds and other properties of the barangay to the incoming/newly elected barangay officials.
- 2.5 Submit to the Local COA and DILG City Director/C/MLGOO the duly accomplished Barangay Turnover Form No. 2, with signatures of the incoming Barangay Officials and C/MATT, among others.

3. Ensure completeness of the following:

- 3.1 All barangay financial, legislative and administrative records.
- 3.2 Transcript, minutes of meetings, list and status of complaints filed before the Lupong Tagapamayapa.
- 3.3 Updated Registry of Barangay Inhabitants (RBI) and Members of the Barangay Assembly.

- 3.4 Masterlist of Registered Kasambahay.
- 3.5 Registry, records or files related to the profiles of beneficiaries of the First Time Jobseekers.
- 3.6 Barangay Development Plan, among other plans of the barangays; and
- 3.7 All other documents involving barangay transactions and accountable forms (e.g payrolls, official receipts, etc).

4. See to it that all supplies and properties of the barangay, that are in actual possession or entrusted to the concerned barangay officials and employees, are properly accounted and listed in the prescribed Turnover Forms.

SECTION III. EFFECTIVITY:

This Executive Order shall take effect immediately upon its approval.

SO ORDERED.

APPROVED, this _____ day of _____ 2026.

HON. _____
Punong Barangay

Copy furnished:

- City/Municipal Mayor
- DILG City Director/City/Municipal LGOO



Barangay _____
(Address)
Initial Inventory
of Barangay Properties, Financial Records and Documents (BPFRDs)
As of _____

Barangay: _____		City/Municipality: _____
Telephone No. _____		Province: _____
A. Financial Records/Documents		
Particular (if any)	Quantity	Remarks (may indicate Series Nos. and/or Year)
1. Journal/Logbook of daily income/ expenses		
2. Journal/Logbook of Used Checks		
3. Bank Deposit Slips		
4. Bank Withdrawal Slips		
5. Purchase Slips		
6. Vouchers/Payments/Payroll		
7. Loan Documents		
8. Brgy. Official Receipts (used and unused)	(no. of booklets)	
9. Other Financial Documents (pls. specify)		
B. Legislative Documents		
Particular	Quantity	Remarks (may indicate Series No. and/or Year)
1. Session Journal/Logbook (attendance and minutes)		
2. Ordinance/Resolution Logbook		
3. Others (pls. specify)		
C. Administrative and other Documents		
Particular (if any)	Quantity	Remarks (may indicate Series No. and/or Year)
1. Brgy. Officials/employees Logbook		
2. Lupon Journal/ Logbook: a. attendance/minutes of meetings b. Mediation/Settlement c. Cases/Complaints d. Others (pls. specify)		
3. VAW Desk Logbook		
4. BCPC Logbook		
5. Tanod Logbook		
6. Others (Please specify)		
D. Properties		
Particular (if any)	Quantity	Remarks (please indicate condition [serviceable or not] and other details)
1. Service Firearm		
2. Service Vehicle/s (attach Itemized List)		
3. DRR Equipment (attach Itemized List)		
4. Computer Set (desktop/cpu/keyboard/web cam)		
5. Printer		
6. Scanner		
7. Photocopier		
8. Office Furniture (attach itemized List)		

9. Appliances a. Refrigerator b. T.V. c. Water Dispenser d. Others (pls. specify)		
10.Others (Please Specify/ may attach itemized list)		(This shall include title of land, facilities and other infrastructures, if any)
Prepared and submitted by BIT:		
Chairperson/Punong Barangay Vice Chairperson MemberMemberMemberMemberMemberMember		
Checked and verified by C/MATT:		
Chairperson Vice Chairperson Member MemberMemberMemberMemberMember		



Barangay _____
(Address)

Annex "G" – Barangay Inventory and Turnover
Form No. 2: Final Inventory and Turnover of **BPERDs**
and **Money Accountabilities**

Final Inventory and Turnover
of Barangay Properties, Financial Records, Documents (BFRDPs) and Money Accountabilities
Date _____

Barangay: _____		City/Municipality: _____
Telephone No. _____		Province: _____
A. Financial Records/Documents		
Particular (if any)	Quantity	Remarks (may indicate Series Nos. and/or Year)
1. Journal/Logbook of daily income/ expenses		
2. Journal/Logbook of Used Checks		
3. Bank Deposit Slips		
4. Bank Withdrawal Slips		
5. Purchase Slips		
6. Vouchers/Payments/Payroll		
7. Loan Documents		
8. Brgy. Official Receipts (used and unused)	(no. of booklets)	
9. Other Financial Documents (pls. specify)		
B. Legislative Documents		
Particular	Quantity	Remarks (may indicate Series No. and/or Year)
1. Session Journal/Logbook (attendance and minutes)		
2. Ordinance/Resolution Logbook		
3. Others (pls. specify)		
C. Administrative and other Documents		
Particular (if any)	Quantity	Remarks (may indicate Series No. and/or Year)
1. Brgy. Officials/employees Logbook		
2. Lupon Journal/ Logbook: a. attendance/minutes of meetings		

b. Mediation/Settlement c. Cases/Complaints d. Others (pls. specify)									
3. VAW Desk Logbook									
4. BCPC Logbook									
5. Tanod Logbook									
6. Others (please specify)									
D. Properties									
Particular (if any)		Quantity	Remarks (please indicate condition [serviceable or not] and other details)						
E. Service Firearm									
F. Service Vehicle/s (attach Itemized List)									
G. DRR Equipment (attach Itemized List)									
H. Computer Set (desktop/cpu/keyboard/web cam)									
I. Printer									
J. Scanner									
K. Photocopier									
L. Office Furniture (attach itemized List)									
M. Appliances (Please specify: i.e. Refrigerator, T.V. , Water Dispenser, etc.)									
E. MONEY ACCOUNTABILITIES									
1. Cash on Hand			2. Cash in Bank		3. Checks				
Denomination	Quantity	Amount	Bank/Address	Acct. No.	Amount	Date	Drawee Bank	Check No.	Amount
P1,000									
P500									
P200									
P100									
P50									
P20									
Coins									
Total			Total				Total		
4. LOAN/S (if any):									
5. Total Amount of SK Funds under the trust fund of the Barangay/City/Municipal Treasurer(in barangays without SK Officials): Php									
Turned-over by: Above listed items are hereby officially RETURNED and TURNED-OVER to the newly elected barangay officials, thru the [incoming/re-elected] Punong Barangay. _____ (SIGNATURE ABOVE PRINTED NAME OF OUTGOING PUNONG BARANGAY AND TREASURER) Witnessed by: _____ Name of C/MATT _____ Name of C/MATT _____ _____					Received by: This is to ACKNOWLEDGE receipt of the above-listed items from the [outgoing Punong Barangay/Treasurer] and I hereby CERTIFY as to the completeness and correctness of entries. _____ (SIGNATURE ABOVE PRINTED NAME OF NEWLY ELECTED/RE-ELECTED PUNONG BARANGAY) Validated by: _____ Name of C/MATT _____ Name of C/MATT _____ _____				