



Republic of the Philippines
Department of Education
 REGION X
SCHOOLS DIVISION OF LANA O DEL NORTE

DEPED LANA O DEL NORTE		
RECORDS SECTION CONTROL NO. <u>14054</u>		
RELEASED		
13 1 MAY 2026	<u>4:54</u>	<u>Nany</u>
DATE	TIME	BY

May 11, 2026

DIVISION MEMORANDUM
 NO. 246 S. 2026

**DIVISION-WIDE CONDUCT OF THE PHYSICAL INVENTORY OF ALL
 SEMI-EXPENDABLE ITEMS FOR FISCAL YEAR 2026**

TO: Public Schools District Supervisor
 District In-Charge
 School Principals / School Heads
 Administrative Officer II
 Senior Bookkeepers
 All Others Concerned

1. Pursuant to the Government Accounting Manual (GAM) Volume I Chapter 8 Section 13, all government entities are mandated to maintain an Inventory Accounting System to ensure proper monitoring, control, and recording of government properties.

Accordingly, all schools, in coordination with the Inventory Committee, are hereby directed to conduct a physical inventory and prepare the **Report on the Physical Count of Semi-Expendable Property (RPCSP)** for all items valued below Fifty Thousand Pesos (P50,000.00). All recorded items must be verified through actual physical count to ensure accuracy, completeness, and accountability.

2. The Inventory Committee recommends that all items for inspection be gathered in a single designated location to facilitate a faster and more efficient process. However, for items that are fixed, this step is not necessary.
3. School Heads and Administrative Officers are requested to seek assistance from barangay officials, especially in rural or remote areas, or in schools located far from central locations. As a courtesy, they are encouraged to accompany the Inventory Committee during the inspection process. Administrative officers are expected to coordinate with their respective School Heads to ensure safety and the smooth execution of the

Address: DepEd-Division of Lanao del Norte, Pigcarangan, Tubod, Lanao del Norte
 Telephone Nos.: (063) 227 6150
 Email Address: lanao.norte@deped.gov.ph
 Website: <https://depedldn.com>



Doc. Ref. Code	SDO-OSDS-F062	Rev	00
Effectivity	3.2.26	Page	1 of 6



Republic of the Philippines
Department of Education
REGION X
SCHOOLS DIVISION OF LANA DEL NORTE

inventory inspection. If the municipality/barangay requires formal communication, please inform the office in advance.

4. Bookkeepers and Administrative Officers are expected to be present at the school when the Inventory Committee arrives to provide necessary assistance. When needed, all administrative officers assigned to the district are encouraged to accompany the Inventory Committee during the inspection.
5. Expenses relative to the activities to be conducted by the committee shall be charged to Division MOOE or local funds, subject to the usual auditing and accounting rules and regulations.
6. All other concerned personnel are directed to extend their full cooperation in this activity to ensure a successful and accurate Inventory.
7. Immediate and wide dissemination of this Memorandum is desired.



Republic of the Philippines
Department of Education
REGION X
SCHOOLS DIVISION OF LANA DEL NORTE

Annex A

I. PHYSICAL INVENTORY PLAN (PIP) FOR ALL SEMI EXPENDABLE ITEMS

Activity		Timeline
Latest Report on the Physical Count of Semi Expendable Property (RPCSP) Additionally, prepare necessary inventory forms and assign responsibilities to personnel involved in the process.	School Administrative Officers	May 11 – June 5, 2026
Orientation and Practical Simulation of Division Inventory Committee and Team Members	Inventory Committee	May 18, 2026
Conduct of actual physical inventory	Inventory Committee	June 9, 2026 – September 2026

II. DESIGNATION OF PHYSICAL INVENTORY TEAM

CHAIRPERSON	ARMANDO B. PASOK	Oversees the entire inventory process and ensures compliance with COA guidelines
TEAM LEADERS	CHERRY BETH A. GUPIT TORR AURELIO M. ARDON	Supervise the checkers, counters, taggers, validators and Team Members



Republic of the Philippines
Department of Education
 REGION X
SCHOOLS DIVISION OF LANA O DEL NORTE

CHECKERS AND COUNTER	JEFFERED B. SIBAY	Responsible in checking the Inventory Working Papers
VALIDATORS	RIZZEL M. LATOJA	Responsible in checking Accounting Forms needed to comply
TAGGERS	HEARTLAIN C. DE LOS REYES RAL MAR Y. PAGTALUNAN FLORIZA M. JUMAWAN GLENN J. JUMALON	Books
TEAM MEMBERS	MELIZA E. GAMALE, <i>Administrative Officer II</i> ICT Personnel/s SUHAYL I. MANDING, <i>Administrative Officer II</i>	Responsible for checking and encoding all ICT Equipment
	WILBUR DICK R. MABAO, Administrative Officer II	Responsible for checking and encoding all Furniture and Fixtures
	SERG VINCENT C. DINGAL, <i>Administrative Officer II</i>	Responsible for checking and encoding all Office Equipment
	THERESE VERONICA A. NUEZ, <i>Administrative Officer II</i>	Responsible for checking and encoding all Machinery, Agricultural & Forestry Equipment, Communication
	JERYL MAE M. BONGAROS, <i>Administrative Officer II</i>	Equipment, Disaster Response & Rescue
	John Oswald Rañoa <i>Administrative Assistant II</i>	



Address: DepEd-Division of Lanao del Norte, Pigcarangan, Tubod, Lanao del Norte
Telephone Nos.: (063) 227 6150
Email Address: lanao.norte@deped.gov.ph
Website: <https://depedldn.com>

Doc. Ref. Code	SDO-OSDS-F062	Rev	00
Effectivity	3.2.26	Page	4 of 5



Republic of the Philippines
Department of Education
 REGION X
SCHOOLS DIVISION OF LANA O DEL NORTE

		Equipment, Equipment, Equipment, Equipment, and Equipment, Machinery Equipment	Medical Printing Sports Technical Scientific Other and
WITNESS	REPRESENTATIVE FROM COMMISSION ON AUDIT		

EDWIN R. MARIBOJOC EdD, CESO V
 Schools Division Superintendent

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

INVENTORY PROPERTIES REPORTS PROCUREMENT
 CBG/ INVENTORY COMMITTEE ONE-TIME CLEANSING SCHEDULE

May 11, 2026



Address: DepEd-Division of Lanao del Norte, Pigcarangan, Tubod, Lanao del Norte
 Telephone Nos.: (063) 227 6150
 Email Address: lanao.norte@deped.gov.ph
 Website: <https://depedlcn.com>

Doc. Ref. Code	SDO-OSDS-F062	Rev	00
Effectivity	3.2.26	Page	5 of 5



Republic of the Philippines
Department of Education
REGION X
SCHOOLS DIVISION OF LANA DEL NORTE

Annex B

SCHEDULE	TIMELINE
<p>All District Administrative Officers shall be in charge of the scheduling and coordination of all schools within their respective districts. Furthermore, any additional information, guidelines, and instructions shall be officially announced after the conduct of the simulation/orientation of the Inventory Committee.</p>	<p>TBA</p>