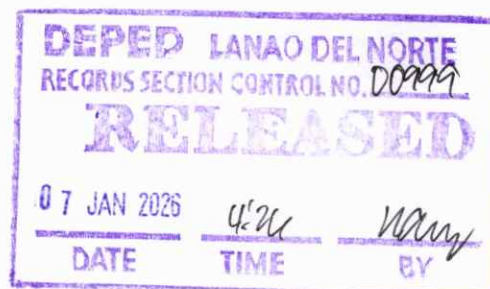




Republic of the Philippines  
**Department of Education**  
REGION X  
**SCHOOLS DIVISION OF LANA O DEL NORTE**



January 7, 2026

DIVISION MEMORANDUM  
NO. 013 S. 2026

**DIVISION-WIDE PHYSICAL INVENTORY OF BOOKS AND LEARNING MATERIALS**

TO: Elementary and Secondary School Heads  
District Administrative Officers  
Assistant District Administrative Officers  
Administrative Officers II  
All others Concerned

1. In line with the Department of Education's mandate to ensure proper stewardship, accountability, and effective utilization of government-procured learning resources, **all Administrative Officers are hereby directed to ensure the proper preparation and organization of all books and learning materials in their respective schools.**
2. All books, including **textbooks, teacher's manuals, and other learning Materials (e.g Ang Ibong Adarna)** shall be **properly prepared, organized, and made readily available to facilitate the easy and efficient conduct of inventory by all District Administrative Officers and/or ADAO.**
3. In addition, all books procured and received from the Central Office or delivered directly to the schools, including previously acquired books, shall be fully accounted for and inventoried by the District Administrative Officer (DAO). Furthermore, all books shall be encoded in the inventory system and shall have a system-generated Inventory Custodian Slip (ICS) issued to the teachers who are using said books.
4. All book records shall contain complete and accurate details, including the title, grade level, condition or remarks, acquisition cost, and the accountable person moreover the District Administrative Officers (DAO) shall not leave the school premises until the inventory and system encoding of all books have been fully completed, verified, and until the corresponding system-generated Inventory Custodian Slips (ICS) have been issued.



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5. The conduct of the inventory by the District Administrative Officers (DAO) and/or Assistant District Administrative Officers (ADAO) shall be undertaken within the period from January 12, 2026 to February 16, 2026. All DAO and/or ADAO shall be assigned specific schedules where they shall conduct the inventory on the prescribed dates and the office recommends that the District Administrative Officers (DAO) and Assistant District Administrative Officers (ADAO) work together during the conduct of the inventory to ensure efficiency, accuracy, and the timely completion of inventory activities.
6. The final outputs of the District Administrative Officers (DAO) shall be submitted in the Supply Office within one (1) week after the completion of the inventory period. The required outputs shall include the **Inventory Count Form and the Report on Physical Count of Semi-Expendable Property (RPCSP)**. Moreover, it is reiterated that the deadline for the submission of the RPCSP for all other categories has already been set on or before January 23, 2026. However, the RPCSP for books may be submitted later, together with the complete set of inventory outputs of the DAO.
7. Expenses relative to the activities to be conducted shall be charged to Division MOOE or local funds, subject to the usual auditing and accounting rules and regulations.

**EDWIN R. MARIBOJOC EdD, CESO V**  
Schools Division Superintendent

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

INVENTORY                      PROPERTIES                      REPORTS

CBG/ DIVISION-WIDE PHYSICAL INVENTORY OF BOOKS  
January 7, 2026



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