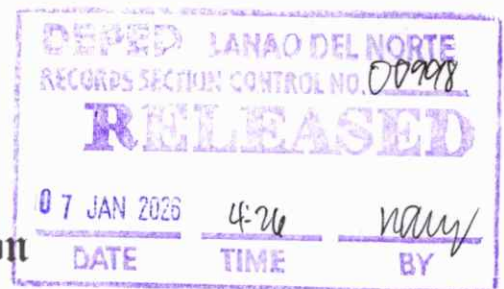




Republic of the Philippines
Department of Education
REGION X

SCHOOLS DIVISION OF LANA DEL NORTE



January 7, 2026

DIVISION MEMORANDUM
NO. 012 S. 2026

SUBMISSION OF THE REPORT ON THE PHYSICAL COUNT OF SEMI-EXPENDABLE PROPERTY (RPCSP)

TO: Public Elementary and Secondary School Heads
Administrative Officers II
District Administrative Officers II
All others concerned

1. In accordance with Chapter 8, Section 13 of the Government Accounting Manual (GAM) on the Inventory Accounting System, all Public Elementary and Secondary Schools (non-IUs only) are reminded to strictly comply with the prescribed procedures on inventory accounting, including the conduct of a semi-annual physical count of inventory to ensure the integrity of property custodianship.
2. Relative thereto, all public schools are hereby directed to prepare the **system generated Report on the Physical Count of Semi-Expendable Property (RPCSP) as of December 31, 2025**. School Administrative Officers II shall prepare and submit the duly accomplished RPCSP to their respective District Administrative Officers II, who will then review, consolidate, and submit the complete RPCSP of schools under their jurisdiction to the Division Supply Office on or before January 23, 2026.
3. The RPCSP shall include all semi-expendable property items procured including those procured in Calendar Year 2025, regardless of funding source. Reports with incomplete information and those submitted beyond the prescribed deadline shall not be accepted and may affect property and accounting reconciliation at the division level.
4. School Heads and concerned personnel are enjoined to ensure the accuracy, completeness, and timeliness of the submitted reports.



Address: Gov. A. Quibranza Prov'l. Gov't. Compound Pigcarangan, Tubod, Lanao del Norte
Telephone Nos.: (063)227 – 6633, (063)341 – 5109
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5. Travel and other related expenses incurred relative to the conduct of the activity shall be charged against MOOE and other local funds subject to usual accounting and auditing rules.
6. Immediate dissemination and strict compliance with this memorandum is required.

EDWIN R. MARIBOJOC EdD, CESO V
Schools Division Superintendent

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

INVENTORY

PROPERTIES

REPORTS

CBG/ SUBMISSION OF THE REPORT ON THE PHYSICAL COUNT OF SEMI-EXPENDABLE PROPERTY (RPCSP)
January 7, 2026



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