



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



November 19, 2025

DIVISION MEMORANDUM  
NO. 721 S. 2025

**UPDATED GUIDELINES ON THE ACCOUNTING OF SEMI-EXPENDABLE PROPERTIES PROCURED BY SCHOOLS**

TO: District Administrative Officer  
Administrative Officer II – School Property Custodian  
This Division  
All others Concerned

1. In line with COA Circular 2022-004, this Office hereby issues the Updated Guidelines on the Accounting of Semi-Expendable Properties Procured by the schools. These guidelines aim to establish stronger control and safeguard measures for semi-expendable properties, especially with the inclusion of more items under the new capitalization threshold. Additionally, new provisions are introduced to ensure more efficient recording of items procured through the School MOOE and any other funding sources.
2. All Administrative Officers are hereby instructed to prepare the **Purchase Order (PO), Inspection and Acceptance Report (IAR), Requisition and Issue Slip (RIS), Inventory Custodian Slip (ICS), and the Report on Semi-Expendable Items Issued** for checking by the District Administrative Officer (DAO) for all procured semi-expendable items. The DAO shall conduct the verification and checking only after the completion of the Commission on Audit (COA) inspection, if applicable or any.

The DAO must ensure that all verified semi-expendable items are properly encoded and reflected in the system prior to signing the Report on Semi-Expendable Items Issued.



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After the DAO's validation, the Administrative Officer of the concerned school shall submit the **original** PO, IAR, RIS, ICS, and Report on Semi-Expendable Items Issued to the Supply Section for signature.

Finally, the Administrative Officer must attach all said documents, together with other required supporting documents, to the liquidation report to be submitted to the Bookkeeper.

3. Lists below are the assigned District Administrative Officers.

	<b>District Administrative Officer</b>	<b>Assistant District Administrative Officer</b>	<b>District</b>
1	Gamale, Meliza E.	Manding, Suhayl Ibrahim	Sultan Naga Dimaporo District
2	Nuez, Theresse Veronica Albaña	Estor, Richard Duhaylungsod	Kapatagan District
3	Rodriguez, Eileen Rose Branzuela	Mabao, Wilbur Dick II Retiza	Lala District
4	Turtogo, Michael Olavides	Pasok, Marilou Baliog	Baroy District
5	Malaubang, Joel Alipio	Ampaso, Raihana Disomimba	Salvador District
6	Bacalso, Melojen Yap	Abdul, Raihanie Camisa	Sapad District
7	Pancho, Rowena Sebila	Dimasangcay, Hidaya Mamay	Nunungan District
8	Nasser, Johainy Catamanan	Lomabao, Nasrodin Dimala	Baloi District East
	Pandapatan, Jahara Imam	Muto, Asarah Ibrahim	Baloi District West



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9	Barambangan, Neshrin Mamarinta	Asum, Alfaizzah Jahirah Pangcoga	Poonapiagapo District
10	Tangcowal, Rihamna Mangotara	Dibangkitun, Asnefa Macararic	Pantao Ragat District
11	Zamora, Melody Mativo	Bamba, Arnold Sergei Acebes	Bacolod District
12	Bongaros, Jeryl Mae Macapobre	Manuta, Michelle Panin	Kauswagan District
13	Villanueva, Phoeza Espinosa	Barambangan, King Fahad Mamarinta	Kolambugan District
14	Arnoco, Manilyn Villasor	Bitancor, Jazzen Ponsaran	Linamon District
15	Tolero, Han Gretel Supilanas	Navises, Richeel Lee Dagpin	Magsaysay District
16	Gonzaga, Frank Lynne Paypa	Apao, Criselle Maghilom	Maigo District
17	Manaros, Mike Macasare	Ibrahim, Roselaine Cauntongan	Munai District
18	Tagoranao, Nor- Aifah Cosingan	Egue, Sittie Hannah Alyssa Ura	Matungao District
19	Tago, Johairah Alingan	Gubaten, Norolain Ali	Pantar District
20	Abdulcader, Emran Bara	Atar, Sahira Tominaman	Tagoloan District
21	Mapandi, Tahani Marcaban	Pananggila-an, Hadjarah Mutia	Tangcal District



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22	Andoy, Anthony Maquipoten	Dayondon, March Ivan Karl Sistoso	Tubod District
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4. All District Administrative Officers shall thoroughly inspect the procured items, take a photo of all the items during inspection along with the school head or any teacher present in the school, and upload the said photos as proof of inspection to the **Google Sheet** to be provided later.
5. The schools to be inspected must coordinate with the DAO for the item inspection. This office recommends conducting the inspection **at the most convenient location**.
6. The Supply Division Officer, along with the Division Accountant, may visit the school for inspections of newly procured tangible and intangible assets, with prior notice given in advance.
7. For guidance and strict compliance.

**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/ PROPER TAGGING OF ITEMS UNDER REPORT ON THE PHYSICAL COUNT OF PROPERTY,  
PLANT AND. EQUIPMENT (RPCPPE) AND REPORT ON THE PHYSICAL COUNT OF SEMI-  
EXPENDABLE PROPERTY (RPCSP) WITH THEIR RESPECTIVE SUBCATEGORIES  
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