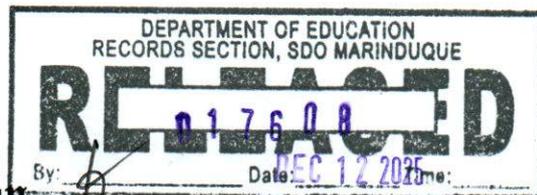




Republic of the Philippines
Department of Education
SCHOOLS DIVISION OF MARINDUQUE



Office of the Schools Division Superintendent

MEMORANDUM

OSDS- 2025-003

TO: Assistant Schools Division Superintendent
Chief Education Supervisors
Public Schools District Supervisors
Administrative Officer V
Public Elementary, Secondary, and Integrated School Heads
Administrative Officers II
All Others Concerned

FROM: **LYNN G. MENDOZA, EdD**
OIC, Schools Division Superintendent

SUBJECT: **SUBMISSION OF REPORT ON PHYSICAL COUNT OF INVENTORIES,
SEMI-EXPENDABLE PROPERTIES, AND PROPERTY, PLANT AND
EQUIPMENT FOR CALENDAR YEAR 2025**

DATE: December 5, 2025

1. Consistent with the provisions of Government Accounting Manual (GAM) Volume I, Chapters 8 and 10, Sections 17.i and 38, **all school heads shall submit the following inventory reports, containing updated information as of December 2025, to their respective District Property Custodians on or before December 19, 2025:**

- 1.1. Report on Physical Count of Inventories (RPCI);
- 1.2. Report on Physical Count of Semi-Expendable Properties (RPCSP) for supplies and materials below the capitalization threshold of Fifty Thousand Pesos (PhP 50,000.00); and
- 1.3. Report on Physical Count of Property, Plant and Equipment (RPCPPE) for tangible assets above the capitalization threshold.

2. School heads shall verify if proper inventory taking of all school properties is conducted by the School Inventory Committee led by the School Property Custodian (SPC), to ensure the accuracy of data in the report.

3. The District Property Custodians (DPCs) shall lead the consolidation of the school inventory reports in their respective districts. All SPCs shall assist the DPC in the said consolidation.
4. **The District Consolidated Inventory Reports shall be submitted via email through records.sdomarinduque@deped.gov.ph (Attention: Property and Supply Unit) on or before January 5, 2026.**
5. For clarifications, please contact Mrs. Ruby M. Tan, Administrative Officer IV, Property and Supply Unit through ruby.tan@deped.gov.ph.
6. Immediate and wide dissemination of and compliance with this Memorandum are desired.

PSU/RMT2025



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