



Republic of the Philippines
Department of Education
REGION XI
SCHOOLS DIVISION OF DAVAO DEL NORTE

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SCHOOLS DIVISION OF DAVAO DEL NORTE
RECORDS SECTION
Date: 3-15-22 8:27 AM
By: _____

March 14, 2022

DIVISION MEMORANDUM
No. 325, s. 2022

**NON-SUBMISSION OF REPORT OF SUPPLIES AND MATERIALS ISSUED (RSMI) BY THE
SUPPLY UNIT TO THR ACCOUNTING UNIT**

To: MA. LOURDES M. QUESADA
Accountant III

ALDRIN GEVILA
Supply Officer II

1. This has reference to AOM No. 22-018-(21) which was issued on March 11, 2022 re "Distributed inventories worth P1,750,525.10 were still reported as part of the Agency's unissued inventories as at December 31, 2021 contrary to Section 112 of P.D. 1445 and Section 10 and 17, Chapter 8 of the Government Accounting Manual, hence casting uncertainty on the reliability and accuracy of the Agency's financial reports."
2. The Supply Unit, is hereby directed to submit to the Accounting Unit, monthly RSMI to facilitate the recording of issued inventories into their appropriate expense account. The Accounting Unit is hereby directed to consistently recognize inventories as expense in the period it was issued to avoid misclassification of accounts and to enhance the overall accuracy and reliability of the Agency's financial reports.
3. For strict compliance.

DEE D. SILVA, DPA, CESO V
Schools Division Superintendent

