



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

Office of the Schools Division Superintendent

DIVISION MEMORANDUM

OSDS-2025-0029

TO: Janette G. Veloso, CESO VI- Assistant Schools Division Superintendent
School Heads
All Schools Property Custodians
Division Supply Officer
Division Accountant

SUBJECT: **Adherence to Audit Memorandum Observation No. 2025-001**

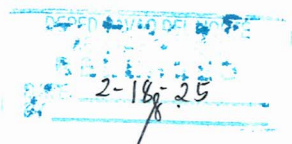
DATE: February 17, 2025

1. In compliance with the Audit Observation Memorandum No. 2025-001, dated February 10, 2025, **"The existence and completeness of inventory accounts with year-end balances totaling P42,238,635.01 cannot be ascertained due to non-recognition of expenses upon issuance to end-users amount to P41,605,298.51, resulting to overstatement of the Inventory and Accumulated Surplus accounts,"** this Office advises all non-teaching personnel assigned as property custodians to observe this directive.
2. Since most of the items taken up were transfers of inventories from the Central Office, DepEd Order No. 45, s. 2006, provides us the steps to be observed when accepting items from the CO/RO/SDO. As stated in the first recommendation of the COA, all property custodian are specifically advised to prepare Report on Deliveries (Property Form 1), hereto attached, and submit the same to the Office of the Division Supply Officer together with the original copy of the Delivery Receipts (DR) and a copy of the Acceptance and Inspection Report (AIR).
3. The Division Supply Officer is recommended likewise to prepare the RMSI and RSPI for the issuance of inventories totaling P41,605,298.51 probably on or before March 31, 2025; and for the Division Accountant to record in a JEV the RSMI and RSPI for the above-mentioned transaction made by the Supply Unit.
4. For information, guidance and strict compliance.

REYNALDO B. MELLORIDA, CESO V
Schools Division Superintendent

For the Schools Division Superintendent:

JANETTE G. VELOSO, CESO VI
Assistant Schools Division Superintendent



Accntng/mlmq
FN: Memo on AOM No. 2025-001

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DepED Complex, Meralco Ave. Pasig City

Report on Deliveries (Textbooks/Desk and Armchairs/Equipment) Received Procured by Central Office/ DBM Procurement Service

Note:

This Form shall be used by the recipient school in preparing the report on deliveries.

Name of School: _____

Complete Address of School: _____

Division/ Region: _____

[illegible]

Prepared by:

Property Custodian

Date _____

Certified Correct by:

School Head/ Principal

Date _____