



2503- 257

Republic of the Philippines
Department of Education
REGION I
SCHOOLS DIVISION OF VIGAN CITY

DIVISION MEMORANDUM

No. 113, s. 2025

**SUBMISSION OF MONTHLY REPORT OF SUPPLIES AND MATERIALS
ISSUED (RSMI) AND REPORT OF SEMI-EXPENDABLE PROPERTY
ISSUED (RSPI)**

To: Public Elementary and Secondary School Heads
All Others Concerned

1. Chapter 8, Section 16 of the Government Accounting Manual (GAM) Volume I illustrates the procedures for the requisition and issue of inventory items.
2. Section 4.7.7 of COA Circular No. 2022-004 sets the guidelines on the conduct of periodic monitoring of all issued semi-expendable properties.
3. Appendix 64 of GAM Volume II provides instructions on how to complete the RSMI form. Likewise, Annex A.7 of COA Circular No. 2022-004 provides instructions on how to complete the RSPI form.
4. In view thereof, you are hereby requested to submit the Report of Supplies and Materials Issued (RSMI) and Report of Semi-Expendable Property Issued (RSPI) for the months of January and February 2025 not later than March 10, 2025. Consequently, the submission of RSMI and RSPI shall not be later than the 5th day of the following month.
5. For your guidance and strict compliance.



VILMA D. EDA, CESO V
Schools Division Superintendent

Enclosure/s: none
Reference: GAM, COA Circular No. 2022-004

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

GUIDELINES



Address: Mena Crisologo St. corner Rivero St., Brgy. IX, Vigan City, Ilocos Sur
Telephone No: (077) 722-20-23 / (077) 632-05-33
Email Address: vigan.city@deped.gov.ph
Website: www.depedvigancity.com



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Area of Responsibility	Seq. No.	Activity
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Maintenance of SLC

Accounting
Division/Unit
SLC Keeper

10 Records receipt of delivered/accepted goods and posts necessary information to the SLC based on the Copy 3 of IAR, copy of PO and DR.

Sec. 16. Procedures in the Requisition and Issue of Inventory Items

Area of Responsibility	Seq. No.	Activity
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Requesting Office

Requesting Personnel

1 Prepares Requisition and Issue Slip (RIS) (*Appendix 63*) in three (3) copies.

Note 1 – The RIS shall be distributed as follows:

Original – Accounting Division/Unit
Copy 2 – Requesting Office
Copy 3 – Property and/or Supply Division/Unit

2 Fills up all the necessary information except for the 'Issue' column. Initials in the "Requested by" portion and forwards the RIS to authorized official for review.

Head/Authorized Official

3 Determines the reasonableness of the quantity and nature of item/s being requested and ensures that the same does not exceed the planned usage for the period. Signs the "Approved by" portion of the RIS.

Requesting Personnel

4 Receives signed RIS and forwards to the Property and/or Supply Division/Unit for determination of availability of stocks and/or withdrawal of inventory items requested.

Property and/or Supply
Division/Unit

Property and/or Supply
Custodian

5 Receives RIS from Requesting Personnel. Reviews and verifies the completeness of information. Indicates a "✓" in the 'Stock Available? Yes' column, if item/s being requisitioned is/are available on stock, or "X" in the 'Stock Available? No' column if not available. If item/s requisitioned is/are available, issues the item/s requisitioned, indicates the quantity issued in the 'Issued-Quantity' column and any remarks in the 'Issued-Remarks' column, and signs the "Issued by" portion. If item/s requisitioned is/are not available, returns the RIS to the Requisitioning Office for the preparation of the PR.

Area of Responsibility	Seq. No.	Activity
Requesting Office Requesting Personnel	7	Receives supplies requested and signs in the "Received by" portion of the RIS. <i>Note 2 – For items not available on stock, prepares the PR (Appendix 60) in accordance with the instructions provided at the back of the form.</i>
Property and/or Supply Division/Unit Property and/or Supply Custodian	8	Files permanently in numerical order Copy 3 of RIS and temporarily the originals of RIS for the preparation of Report of Supplies and Materials Issued (RSMI) (Appendix 64).
	9	Retrieves the original copies of RIS from temporary file, ensures the completeness of the RIS and prepares the RSMI in two (2) copies at the end of the day.
	10	Signs the "Certified by" portion of the RSMI.
Stock Card Keeper	11	Receives signed RSMI and forwards to the Accounting Division/Unit the original copy of RSMI together with original RIS. Files Copy 2 of RSMI.
Accounting Division/Unit Accounting Staff	12	Receives the original copy of RSMI and original RIS. Checks and verifies the completeness of information. Retrieves SLC from file and fills up the "To be filled up in the Accounting Division/Unit" portion of RSMI. Records the RSMI in the SLC and signs in the "Posted by/date" portion.
	13	Prepares JEV in two (2) copies based on the RSMI to record the issue of stock.
	14	Signs the "Prepared by" portion of the JEV and forwards JEV and SDs to the Chief Accountant/Head of the Accounting Division/Unit for review and approval.
Chief Accountant/Head of Accounting Division/Unit	15	Reviews correctness of the accounting entry and completeness of SDs. If in order, signs the "Certified Correct by" portion of the JEV and forwards Copies 1 and 2 of JEV to the Bookkeeper. If not in order, returns the JEV and SDs to the Accounting Staff concerned for correction.
Accounting Staff	17	Receives JEV and SDs for the correction of accounting entry. Returns the JEV and SDs to the Chief Accountant/Head of the Accounting Division/Unit for approval.

Area of Responsibility	Seq. No.	Activity
Bookkeeper	16	Receives signed JEV supported with the RSMI and RIS and records JEV in the GJ. Files copy 2 of JEV.

Note 3 – For succeeding activities, refer to Section on the Preparation and Submission of Trial Balances, Financial Statements and Other Reports in Chapter 19-Financial Reporting of this Manual.

Sec. 17. Records, Forms and Reports to be prepared and/or maintained. The following records, forms and reports are prescribed for use:

- b. Stock Card (SC) (*Appendix 58*) – shall be used to record all receipts and issues of supplies and the balance in quantity at any time. It shall be maintained by the Property and/or Supply Division/Unit for each item in stock. The IAR, RIS, PO and DR serve as the original sources of information for making entries on the card.
- c. Supplies Ledger Card (SLC) (*Appendix 57*) – shall be used to record materials received, issued and the balance both in quantity and amount at any time. It shall be maintained by the Accounting Division/Unit for each kind of supplies and materials. The IAR, RIS, RSMI, PO and DR serve as the original sources of information for making entries on the card.
- d. Requisition and Issue Slip (RIS) (*Appendix 63*) – shall be used by the end-user to request issue of supplies and materials that are carried on stock. It is also used by the Property and/or Supply Division/Unit to indicate availability or non-availability of items requisitioned and/or to record issues of item/s requisitioned.
- e. Purchase Request (PR) (*Appendix 60*) – shall be used by the end-user to request for the purchase of inventory or item/s not available on stock. It shall be the basis of preparing the PO.
- f. Purchase Order (PO) (*Appendix 61*) – shall be used by the Property and/or Supply Custodian to support the purchase of property, supplies and materials, etc. It shall be issued to the selected supplier indicating, among other information, the specifications, quantities, and agreed prices of property, supplies and materials to be purchased.
- g. Report of Supplies and Materials Issued (RSMI) (*Appendix 64*) – shall be prepared by the Property and/or Supply Custodian based on the RIS and shall be used by the Accounting Division/Unit as basis in preparing the JEV to record the supplies and materials issued.
- h. Waste Materials Report (WMR) (*Appendix 65*) – shall be used by the Property and/or Supply Custodian to report all waste materials such as destroyed spare parts and other materials considered scrap due to replacement.
- i. Report on the Physical Count of Inventories (RPCI) (*Appendix 66*) – shall be used to report the physical count of supplies by type of inventory as at a given date. It shows the balance of inventory items per card and per count and shortage/overage, if any. These include the semi-expendable property wherein the issue is covered by ICS.

4.7.3. Annex A.3 – Inventory Custodian Slip (ICS)

This form is used by the Property and/or Supply Division/Unit to issue tangible items amounting to less than P50,000.00 to end-user to establish accountability over them.

4.7.4. Annex A.4 – Registry of Semi-Expendable Property Issued (RegSPI)

This registry shall be maintained in the Property and/or Supply Division/Unit for each class of issued semi-expendable property. The Property and/or Supply Custodian shall record promptly the issue, return, reissue, disposal, and other information about the property if returned and the description/information about the asset. It shall be maintained by fund. ICS shall be maintained continuously and recorded in sequential manner to keep track of any missing ICS. *(Note: This functions similarly to SPC, however only a registry is recommended to be maintained since issued semi-expendable property are already derecognized in the books of accounts.)*

4.7.5. Annex A.5 – Inventory Transfer Report (ITR)

The report shall be used every time there is a transfer of inventory such as donation, reassignment, relocation, and the like, from an outgoing officer to his successor or from one accountable officer/employee to another of the same or another entity, or from one entity/agency to another entity/agency.

4.7.6. Annex A.6 – Receipt of Returned Semi-Expendable Property (RRSP)

This form shall be prepared by the Accountable Officer for returned semi-expendable property whether serviceable or unserviceable.

4.7.7. Annex A.7 – Report of Semi-Expendable Property Issued (RSPDI)

This report shall be prepared by the Property and/or Supply Division/Unit to report/summarize all issued semi-expendable property (by semi-expendable property number) at least weekly. It shall be prepared by the Property and/or Supply Custodian based on the ICS and shall be used by the Accounting Division/Unit as basis in preparing the journal entry voucher to recognize the semi-expendable property issued.

In this form, the ICS No. is indicated and the agency can check anytime if there are missing ICS at hand since ICS is the only accountability form for the issuance of semi-expendable property. Proper keeping and monitoring of the ICS by the Property/Supply Officer is recommended.

REPORT OF SUPPLIES AND MATERIALS ISSUED

Entity Name: _____

Serial No. : _____

Fund Cluster: _____

Date : _____

[illegible]

REPORT OF SUPPLIES AND MATERIALS ISSUED (RSMI)

INSTRUCTIONS

A. The RSMI is a form prepared by the Supply and/or Property Division/Unit to report/summarize all issues of inventories (by stock number) during the day.

B. This shall be accomplished as follows:

To be filled out by the Supply and/or Property Division/Unit:

1. **Entity Name** – name of the agency/entity
2. **Fund Cluster** – fund cluster name/code in accordance with the UACS
3. **Serial No.** – assigned RSMI number which shall be in the following manner:

0000-00-0000

Serial number (one series for each month)
Month
Year
4. **Date** – period covered by the report
5. **RIS No.** – RIS number served within the day
6. **Responsibility Center Code** – code of the cost/responsibility center
7. **Stock No.** – assigned stock number of the item/s issued within the day per RIS
8. **Item** – description of stocks or item/s issued
9. **Unit** – unit of measurement of stocks or item/s issued (i.e., piece, roll, box, ream, etc.)
10. **Quantity Issued** – quantity of stocks or item/s issued based on RIS
11. **Recapitulation** – summary of issues by stock number
 - **Stock No.** – stock number of the item/s issued
 - **Quantity** – total quantity issued per stock/item number
12. **Certification** – the certification as to the correctness of the report shall be signed by the Supply and/or Property Custodian

To be filled out by the Accounting Division/Unit:

1. **Unit Cost** – cost of supplies and materials issued by the agency/entity using the weighted average method or specific identification of costs method
 2. **Amount** – amount (Quantity Issued x Unit Cost) of supplies and materials per Stock No. issued within the day
 3. **Recapitulation:**
 - **Unit Cost** – the cost per unit of the supplies and materials issued corresponding to the 'Stock No.' column in the Recapitulation prepared by the Supply and/or Property Division/Unit
 - **Total Cost** – the total cost of the item/s issued per stock number ('Quantity' column in the Recapitulation prepared by the Supply and/or Property Division/Unit multiplied by the 'Unit Cost' column in the Recapitulation prepared by the Accounting Division/Unit)
 - **UACS Object Code** – the object code in accordance with the UACS
 4. **Posted by/date** – printed name and signature of the designated accounting staff who posted the RSMI to the SLC based on recapitulation and the date of posting
- C. At the end of the month, all RSMIs shall be consolidated by the Accounting Division/Unit for the preparation of the JEV.
- D. The Accounting Division/Unit and Supply and/or Property Division/Unit shall conduct periodic reconciliation of the SLC and SC to identify and adjust any discrepancy.
- E. The RSMI shall be prepared in two copies to be distributed as follows:

Original – Accounting Division/Unit to support the JEV drawn to record issues of stocks
Copy 2 – Supply and/or Property Custodian's file

Serial No. : _____

Date : _____

[illegible]

8 May 9

REPORT OF SEMI-EXPENDABLE PROPERTY ISSUED (RSPI)

INSTRUCTIONS

- A. The RSPI is a form prepared by the Property and/or Supply Division/Unit to report/ summarize all issued semi-expendable property (by semi-expendable property number) at least weekly. It shall be prepared by the Property and/or Supply Custodian based on the Inventory Custodian Slip (ICS) and shall be used by the Accounting Division/Unit as basis in preparing the JEV to recognize the semi-expendable property issued. The Property/Supply Officer shall conduct periodic monitoring of all ICS issued to ensure that the accountability of concerned employees is checked.
- B. This shall be accomplished as follows:

To be filled out by the Property and/or Supply Division/Unit:

1. **Entity Name** – name of the agency/entity
2. **Fund Cluster** – fund cluster name/code in accordance with the unified accounts code structure
3. **Serial No.** – assigned RSPI number which shall be in the following manner:

0000-00-0000

Serial number (one series for each month)

Month

Year
4. **Date** – period covered by the report
5. **ICS No.** – ICS number served within the day
6. **Responsibility Center Code** – code of the cost/responsibility center
7. **Semi-expendable Property No.** – assigned semi-expendable property number of the item/s issued within the day per ICS
8. **Item Description** – description of semi-expendable property issued
9. **Unit** – unit of measurement of semi-expendable property issued (i.e. piece, unit, etc.)
10. **Quantity Issued** – quantity of semi-expendable property issued based on ICS
11. **Certification** – the certification as to the correctness of the report shall be signed by the Property and/or Supply Custodian

To be filled out by the Accounting Division/Unit:

1. **Unit Cost** – cost of semi-expendable property issued by the agency/entity using the weighted average method or specific identification of costs method
2. **Amount** – amount (Quantity Issued x Unit Cost) of issued semi-expendable property per Property No. within the day
3. **Posted by/date** – printed name and signature of the designated accounting staff who posted the RSPI to the Semi-expendable Property Ledger Card (SPLC) on the date of posting

- C. At the end of the month, all RSPIs shall be consolidated by the Accounting Division/Unit for the preparation of the JEV.
- D. The Accounting Division/Unit and Property and/or Supply Division/Unit shall conduct periodic reconciliation of the SPLCs and Semi-expendable Property Cards to identify, establish accountability and/or adjust accordingly any discrepancy.
- E. The RSPI shall be prepared in two copies to be distributed as follows:

Original – Accounting Division/Unit to support the JEV drawn to record issues of stocks