



UNIVERSITY OF THE PHILIPPINES MANILA
The Health Sciences Center

22 April 2022

MEMORANDUM CCDP 2022-102

TO : The Deans and Directors of Academic Units

ATTENTION : Supply Officers/Designated and Administrative Officers

SUBJECT : Submission of Report of Supplies and Materials Issued (RSMI), Report on the Physical Count of Inventories (RPCI) and Delivery Documents

Please note the following recommendations and instructions from the Commission on Audit (COA) Audit Observation Memorandum (AOM) No. 2021-021 (21) dated 06 December 2021 and AOM No. 2022-008 dated 28 March 2022 that must be strictly complied with:


1. *"To prioritize and comply strictly with the conduct of physical count of supplies and materials including semi-expendable assets and submit corresponding Report on the Physical Count of Inventories, semi-annually and monthly for the Report of Supplies and Materials Issued for control and monitoring mechanism on the actual utilization of inventory of items procured." and*
2. *"To furnish the auditor copies of delivery documents within 24 hours after acceptance of deliveries of goods and services, regardless of whether or not the transaction is subject to pre-audit, per COA Circular No. 2009-002 dated May 18, 2009."*

For efficiency, the submission of all RSMI and RPCI reports shall be centralized to the Supply and Property Management Office (SPMO). All RSMI and RPCI reports, therefore, must be **submitted to SPMO effective immediately.**

The copies of delivery documents (*Purchase Order/Contract, Sales Invoice, Delivery Receipt*) on the other hand, must be **submitted directly to COA.**

Please contact SPMO (upm-psy@up.edu.ph) for questions and clarifications.

For compliance.


Carmencita D. Padilla, MD, MAHPS
Professor and Chancellor 