



Republic of the Philippines
Department of Education
NATIONAL CAPITAL REGION
SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Office of the Schools Division
Superintendent

AUG 17 2022

MEMORANDUM

No. 182, s, 2022.

**CORRIGENDUM TO THE DIVISION MEMORANDUM NO. 149, s, 2022.
2022 SEMI-ANNUAL PHYSICAL CHECKING AND INVENTORY OF SCHOOL
PROPERTIES**

To: OIC – Assistant Schools Division Superintendent
Chief Education Supervisor, Curriculum Implementation Division
Chief Education Supervisor, Schools Governance and Operations Division
Public Elementary and Secondary School Principals/OICs
School Property Custodians/ Administrative Officer II
All Others Concerned

1. This has reference to the attached SDO-Muntinlupa Memorandum No. 149, s. 2022 entitled "2022 Semi-Annual Physical Checking and Inventory of School Properties".
2. Please be informed that there are revisions to physical checking and inventory dates due to conflicts in the activities of the Division and schools. Moreover, all schools are hereby directed to reread/go over again the mentioned memorandum for guidance.
3. In view of the foregoing, schools are directed to prioritize the accomplishment of RPSCP/RPCI under the type of inventory item (as of June 30, 2022): "Textbooks/Modules/and other Instructional Materials Inventory" on or before **August 18, 2022**, in order to pave the way for the distribution of books and modules in preparation for the progressive expansion of face-to-face classes on August 22, 2022. This must be uploaded to the Google Drive link: <https://bit.ly/TextbookRPSCP-RPCI>. All schools must submit an inventory report before modules are distributed to students. For reference, see SDO-Muntinlupa Memorandum No. 140, s. 2022, entitled "Retrieval of Centrally-Procured Textbooks and Learner's Modules."
4. All schools are required to upload documentation/pictures of their retrieved textbooks and modules to the Google Drive link: <https://bit.ly/DocumentationTextbooksModules> on or before **August 17, 2022**.
5. All other documents must be submitted and uploaded as indicated in SDO-Muntinlupa Memorandum No. 149, s. 2022, on or before **August 25, 2022**, for checking.



6. All other information stated in the said memorandum is still in effect.
7. Immediate and wide dissemination of this memorandum is desired.


CARLEEN S. SEDILLA CESO V
Schools Division Superintendent

Encl.: As stated

To be indicated in the Perpetual Index:

Under the following subjects:

INVENTORY

POLICY

RULES AND REGULATIONS

REPORTS

JIL/CORRIGENDUM MEMO ON SEMI-ANNUAL INVENTORY

182/August 16, 2022



Republic of the Philippines
Department of Education

NATIONAL CAPITAL REGION
SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Office of the Schools Division
Superintendent

JUL 13 2022

MEMORANDUM

No. 149, s, 2022.

**2022 SEMI-ANNUAL PHYSICAL CHECKING AND INVENTORY OF SCHOOL
PROPERTIES**

To: OIC – Assistant Schools Division Superintendent
Chief Education Supervisor, Curriculum Implementation Division
Chief Education Supervisor, Schools Governance and Operations Division
Public Elementary and Secondary School Principals/OICs
Inventory Committee
Accountant/Supply Officer/Finance Officers
School Property Custodians/ Administrative Officer II
All Others Concerned

1. This office adheres to the declared policy of Section 2 of Presidential Decree No. 1445 through the practice of inventory taking and the submission of inventory reports dutifully to the Commission on Audit. Moreover, in compliance with the mandate in the provisions of the Government Accounting and Auditing Rules and Regulations and to ensure an accurate and updated inventory, the Division Inventory Team shall conduct a semi-annual physical check and inventory of all government properties of elementary and secondary schools in this division effective July 21, 2022, as per the attached schedule. *(Refer to Annex A)*

2. The Inventory reports shall take into account the Guidelines on the Increase in the Capitalization Threshold from ₱15,000.00 to ₱50,000.00 (COA Circular No.2022-004). *Please refer to Division Memo No. 138 s. 2022.*

3. The following must be available during the physical check of all **national property** *(Refer to Annex B):*

a. Report on the Physical Count of Semi-Expendable Property (RPCSP) as of June 30, 2022, for National Property.

The report will be divided by:

- ✓ **High-Valued Items** – the cost of each item is more than ₱5,000.00 but less than ₱50,000.00
- ✓ **Low-valued Items** – the cost of each item is ₱5,000.00 or less.



Student Center for Life Skills Bldg., Centennial Ave, Brgy Tunasan,
Muntinlupa City
(02) 805-9935, (02) 805 - 9940
sdomuntinlupa@gmail.com



Certified No: 18.1519.026

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Semi-Expendable equipment of all **national property** shall be categorized based on the following:

- *Office Supplies Inventory*
- *Other Supplies and Materials Inventory*
- *Semi-Expendable Communication Equipment*
- *Semi-Expendable Disaster Response and Rescue Equipment*
- *Semi-Expendable Furniture and Fixtures*
- *Semi-Expendable Information and Communications Technology Equipment*
- *Semi-Expendable Medical Equipment*
- *Semi-Expendable Office Equipment*
- *Semi-Expendable Other Machinery and Equipment*
- *Semi-Expendable Sports Materials/ Equipment*
- *Semi-Expendable Technical and Scientific Equipment*
- *Textbooks/ Modules/ and other Instructional Materials Inventory*

- b. **The Report on the Physical Count of Property, Plant, and Equipment (RPCPPE) as of June 30, 2022, for all national property more than ₱50,000.**
(The previous threshold was 15,000 and above.)

PPEs for all **national property** shall be categorized based on the following:

- *Books*
- *Buildings*
- *Communication Equipment*
- *Construction In Progress - Buildings And Other Structures*
- *Disaster Response And Rescue Equipment*
- *Furniture And Fixtures*
- *Information And Communication Technology Equipment*
- *Medical Equipment*
- *Motor Vehicles*
- *Office Equipment*
- *Other Property Plant And Equipment*
- *Other Structures*
- *School Buildings*
- *Sports Equipment*
- *Technical And Scientific Equipment*

- c. *Property Card (PC)*
- d. *Stock Card (SC)*
- e. *Semi-expendable Property Card (SPC)*
- f. *Property Acknowledgment Receipt (PAR)*
- g. *Report on Supplies and Materials Issued (RSMI)*
- h. *Report of Semi-expendable Property Issued (RSPI)*

4. A **different inventory form/report** will be used for all the **local property** as per a memorandum issued by the Muntinlupa City Committee on Property, Plant, and Equipment Inventory and Disposal (MCCPPEID) of the City Government of Muntinlupa dated June 30, 2021. (*See Annex C for the prescribed form*)

5. **On or before July 21, 2022, all schools must submit and upload the Summary (See Annex D) of RPCPPE and RPCSP-ONLY FOR NATIONAL PROPERTY to <https://bit.ly/2022InventorySummarySemi-Annual>. Soft copies of the RPCPPE, RPCSP, and Local Property Inventory Report must also be uploaded to <https://bit.ly/2022InventoryUpload> for checking.**

6. To avoid confusion, copies of all necessary forms for this semi-annual inventory can be accessed via Google Drive for your easy reference: <https://bit.ly/2022InventoryForms>.

7. Property Custodians/Supply Officers shall be at their respective schools during the conduct of inventory on their scheduled dates. At the school level, it is expected that all will also perform their own physical inventory taking and update the inventory report as necessary.

8. Properties shall be arranged in the stockroom/property room according to the list in the inventory and textbooks/modules shall be arranged by title and grade/year level.

9. All donated properties shall be included in the Inventory Report based on the corresponding Acknowledgement Receipt for Equipment and the other pertinent documents filed by the School Property Custodians.

10. Losses shall be ascertained by the school Property Custodians before the scheduled date. A summary of the report of all textbooks/modules lost with supporting documents shall be prepared. All property losses on textbooks shall be resolved in accordance with DepEd Order No.14, s. 2012 and DepEd Order No. 25, s. 2003 for the required documents. You can also refer to the recent Division Memorandum No. 140 s. 2022.

11. The members of the Division Inventory Team are:

Team Leader : *Ms. Noemi A. Valdez*
Administrative Officer V

National Property : *Mr. Edison Enerlas*
Team Leader, Inspectorate Team, SDO Proper

Ms. Lourdes Norally D. Lumaad
Administrative Assistant III, Accounting Unit

Mr. Mark Anthony E. Andor
Administrative Assistant III, Property and Supply Unit

City Property (SEF) : *Ms. Joiche I. Luna*
Division Supply Officer

Mr. Antonio G. Olanda
Property Custodian Coordinator, District I

Donations : *Mrs. Rochelle A. Jimenez*
SEPS, Social Mobilization and Networking Unit

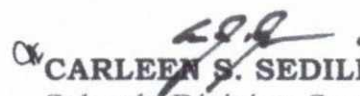
Mr. Harold D. Santos
Property Custodian Coordinator, District II

Auditor : *Ms. Eliza Q. Bermudez*
State Auditor III, COA

12. Schools are requested to prepare the **FINAL** RPCPPE, RPCSP, and Local Property Inventory Report in three copies (long bond paper 8.5"x13") upon the go signal of the Inventory Committee.

13. THOSE WHO FAIL TO SUBMIT THE REPORTS ON THE INVENTORY DATES SPECIFIED SHALL BE MADE TO SUBMIT A WRITTEN EXPLANATION TO THE OFFICE OF THE SCHOOLS DIVISION SUPERINTENDENT.

14. Immediate and wide dissemination and compliance with this Memorandum are desired.


CARLEEN S. SEDILLA CESO V
Schools Division Superintendent

Encl.: As stated

To be indicated in the **Perpetual Index**:

Under the following subjects:

INVENTORY

POLICY

RULES AND REGULATIONS

REPORTS

JIL/MEMO ON SEMI-ANNUAL INVENTORY

149/July 10, 2022

Annex A. Semi-Annual Inventory Schedule

	JULY 21, 2022 (THURSDAY)
1	Muntinlupa Elementary School
2	Itaas Elementary School
3	Poblacion Elementary School
4	Poblacion National High School
5	Victoria Elementary School
6	Muntinlupa National High School (JHS)
7	Muntinlupa National High School (SHS)
8	Tunasan National High School (JHS)
9	Tunasan National High School (SHS)
	JULY 22, 2022 (FRIDAY)
10	Tunasan Elementary School
11	Muntinlupa Science High School (JHS)
12	Muntinlupa Science High School (SHS)
13	Putatan Elementary School
14	Lakeview Integrated School (Elem)
15	Lakeview Integrated School (JHS)
16	Soldiers Hills Elementary School
17	F. De Mesa Elementary School
	JULY 25, 2022 (MONDAY)
18	Pedro E. Diaz High School
19	Bayanan Elementary School – Main
20	Bayanan Elementary School - Unit 1
21	Alabang Elementary School
22	Filinvest Alabang Elementary School
23	Cupang Elementary School – Annex
24	Bagong Silang Elementary School
25	Sucac Elementary School – Zone 3
26	Sucac Elementary School – Zone 4
	JULY 26, 2022 (MONDAY)
27	Cupang Elementary School - Main
28	Cupang Senior High School
29	Buli Elementary School
30	Muntinlupa Business High – Main
31	Sucac Elementary School – Main
32	Muntinlupa Business High School - Annex

ANNEX B

REPORT ON THE PHYSICAL COUNT OF SEMI-EXPENDABLE PROPERTY (RPCSP)

INSTRUCTIONS

- A. The RPCSP is a form used to report the physical count of semi-expendable property which are owned by the agency/entity, by type of property still in the custody of the Property and/or Supply Division/Unit as at a given date. It shows the balance of semi-expendable items per card and per count and shortage/overage, if any. It shall be prepared annually and by fund by the Inventory Committee.
- B. This form shall be accomplished as follows:
1. **Type of Semi-expendable Property** – semi-expendable property account name such as Semi-expendable Office Equipment, Semi-expendable Furniture and Fixtures, etc...
 2. **As at** _____ – date of the report
 3. **Fund Cluster** – fund cluster name/code in accordance with the unified accounts code structure
 4. **Name of Accountable Officer** – name of the accountable officer or Property and/or Supply Custodian
 5. **Official Designation** – official designation of the accountable officer
 6. **Entity Name** – branch or office where the accountable officer is assigned
 7. **Date of Assumption** – first day of assumption of the duties and responsibilities as accountable officer
 8. **Article** – type of item or article (e.g., semi-expendable office equipment, semi-expendable furniture and fixtures, semi-expendable books)
 9. **Description** – brief description of the article or semi-expendable property (e.g., Acer Aspire ES1-132-P2US, EFL4 4-layer lateral filing cabinet, etc.)
 10. **Semi-expendable Property No.** – assigned semi-expendable property number by the Property and/or Supply Division/Unit
 11. **Unit of Measurement** – unit of measurement of the semi-expendable property, e.g., piece, unit, box, etc.
 12. **Unit Value** – cost per unit
 13. **Balance per Card** – quantity of item/s or article/s appearing in the Semi-expendable Property Ledger Card (SPLC)
 14. **On Hand per Count** – quantity of item/s or article/s per physical count
 15. **Shortage/Overage** – excess of the quantity and total value of item/s or article/s per SPLC over that of the physical count (Shortage) or vice versa (Overage)
 16. **Remarks** – whereabouts, conditions and other relevant information on the semi-expendable property noted during the physical count
- C. The report shall be reconciled with the SPLCs and Semi-expendable Property Cards maintained by the Accounting Division/Unit and Property and/or Supply Division/Unit, respectively. Any discrepancy shall be verified and/or adjusted accordingly.
- D. The report shall also be reconciled with the Registry of Semi-expendable Property Issued specifically on the returned semi-expendable property not yet reissued, to ensure the existence and completeness of all semi-expendable properties.
- E. The reports shall be prepared in four (4) copies and certified correct by the Inventory Committee and approved by the Head of Agency or his/her authorized representative, and witnessed by the COA Representative. This shall be distributed as follows:

Original – COA Auditor, through the Accounting Division/Unit
 Copy 2 – Property and/or Supply Division/Unit





Copy 3 - Inventory Officer/Committee
Copy 4 - Accounting Division/Unit

- F. The report shall be submitted to the COA Auditor concerned not later than July 31 and January 31 of each year for the first and second semesters, respectively.

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REPORT ON THE PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT

(Type of Property, Plant and Equipment)

As at

Fund Cluster :

For which (Name of Accountable Officer), (Official Designation), (Entity Name) is accountable, having assumed such accountability on (Date of Assumption).

ARTICLE	DESCRIPTION	PROPERTY NUMBER	UNIT OF MEASURE	UNIT VALUE	QUANTITY per PROPERTY CARD	QUANTITY per PHYSICAL COUNT	SHORTAGE/OVERAGE		REMARKS
							Quantity	Value	

Certified Correct by: _____

Signature over Printed Name of Inventory Committee Chair and Members

Approved by: _____

Signature over Printed Name of Head of Agency/Entity or Authorized Representative

Verified by: _____

Signature over Printed Name of COA Representative

REPORT ON THE PHYSICAL COUNT OF SEMI-EXPENDABLE PROPERTY (RPCSP)

INSTRUCTIONS

- A. The RPCSP is a form used to report the physical count of semi-expendable property which are owned by the agency/entity, by type of property still in the custody of the Property and/or Supply Division/Unit as at a given date. It shows the balance of semi-expendable items per card and per count and shortage/overage, if any. It shall be prepared annually and by fund by the Inventory Committee.
- B. This form shall be accomplished as follows:
1. **Type of Semi-expendable Property** – semi-expendable property account name such as Semi-expendable Office Equipment, Semi-expendable Furniture and Fixtures, etc...
 2. **As at** _____ – date of the report
 3. **Fund Cluster** – fund cluster name/code in accordance with the unified accounts code structure
 4. **Name of Accountable Officer** – name of the accountable officer or Property and/or Supply Custodian
 5. **Official Designation** – official designation of the accountable officer
 6. **Entity Name** – branch or office where the accountable officer is assigned
 7. **Date of Assumption** – first day of assumption of the duties and responsibilities as accountable officer
 8. **Article** – type of item or article (e.g., semi-expendable office equipment, semi-expendable furniture and fixtures, semi-expendable books)
 9. **Description** – brief description of the article or semi-expendable property (e.g., Acer Aspire ES1-132-P2US, EFL4 4-layer lateral filing cabinet, etc.)
 10. **Semi-expendable Property No.** – assigned semi-expendable property number by the Property and/or Supply Division/Unit
 11. **Unit of Measurement** – unit of measurement of the semi-expendable property, e.g., piece, unit, box, etc.
 12. **Unit Value** – cost per unit
 13. **Balance per Card** – quantity of item/s or article/s appearing in the Semi-expendable Property Ledger Card (SPLC)
 14. **On Hand per Count** – quantity of item/s or article/s per physical count
 15. **Shortage/Overage** – excess of the quantity and total value of item/s or article/s per SPLC over that of the physical count (Shortage) or vice versa (Overage)
 16. **Remarks** – whereabouts, conditions and other relevant information on the semi-expendable property noted during the physical count
- C. The report shall be reconciled with the SPLCs and Semi-expendable Property Cards maintained by the Accounting Division/Unit and Property and/or Supply Division/Unit, respectively. Any discrepancy shall be verified and/or adjusted accordingly.
- D. The report shall also be reconciled with the Registry of Semi-expendable Property Issued specifically on the returned semi-expendable property not yet reissued, to ensure the existence and completeness of all semi-expendable properties.
- E. The reports shall be prepared in four (4) copies and certified correct by the Inventory Committee and approved by the Head of Agency or his/her authorized representative, and witnessed by the COA Representative. This shall be distributed as follows:

Original – COA Auditor, through the Accounting Division/Unit
Copy 2 – Property and/or Supply Division/Unit





Copy 3 - Inventory Officer/Committee
Copy 4 - Accounting Division/Unit

- F. The report shall be submitted to the COA Auditor concerned not later than July 31 and January 31 of each year for the first and second semesters, respectively.

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REPORT ON THE PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT

(Type of Property, Plant and Equipment)

As at

Fund Cluster : _____
For which (Name of Accountable Officer) , (Official Designation) , (Entity Name) _____ is accountable, having assumed such accountability on (Date of Assumption).

ARTICLE	DESCRIPTION	PROPERTY NUMBER	UNIT OF MEASURE	UNIT VALUE	QUANTITY per PROPERTY CARD	QUANTITY per PHYSICAL COUNT	SHORTAGE/OVERAGE		REMARKS
							Quantity	Value	

Certified Correct by: _____

Signature over Printed Name of Inventory Committee Chair and Members

Approved by: _____

Signature over Printed Name of Head of Agency/Entity or Authorized Representative

Verified by: _____

Signature over Printed Name of COA Representative

**REPORT ON THE PHYSICAL COUNT OF PROPERTY,
PLANT AND EQUIPMENT
(RPCPPE)**

INSTRUCTIONS

- A. The RPCPPE is the form used to report on the physical count of PPE by type such as land, land improvements, infrastructure, building and other structures, machinery and equipment, transportation equipment, furniture, fixtures and books, etc. which are owned by the agency. It shall be prepared yearly by fund cluster.
- B. This form shall be accomplished as follows:
1. **Type of Property, Plant and Equipment** – PPE account name such as Heavy Equipment, Technical and Scientific Equipment, Motor Vehicle, Office Equipment, Furniture and Fixtures, etc.
 2. **As at** _____ – date of the report
 3. **Fund Cluster** – fund cluster name/code in accordance with UACS
 4. **Name of Accountable Officer** – name of the accountable officer
 5. **Official Designation** – official designation of the accountable officer
 6. **Entity Name** – agency or office where the accountable officer is assigned
 7. **Date of Assumption** – first day of assumption of the duties and responsibilities as accountable officer
 8. **Article** – type of item or article (e.g., personal computer, printer, filing cabinet, etc.)
 9. **Description** – brief description of the article/item (e.g., Acer monitor for personal computer, Epson for printer, etc.)
 10. **Property Number** – assigned property number by the Supply and/or Property Division/Unit
 11. **Unit of Measure** – unit of measurement of the property, plant and equipment (e.g., piece, set, etc.)
 12. **Unit Value** – cost per quantity unit
 13. **Quantity-Per Property Card** – quantity of items or articles appearing in the PC
 14. **Quantity-Per Physical Count** – quantity of items or articles per physical count
 15. **Shortage/Overage** – excess of the quantity and total value of items or articles per PPELC over that of the physical count or vice versa
 16. **Remarks** – whereabouts, conditions and other relevant information relative to PPE
- C. The report shall be certified correct by the Inventory Committee Chair and Members, approved by the Head of Agency/Entity or his/her Authorized Representative, and verified by the COA Representative.
- D. This shall be prepared in four (4) copies distributed as follows:
- | | | |
|-----------------|---|---|
| <i>Original</i> | – | COA Auditor, through the Accounting Division/Unit |
| <i>Copy 2</i> | – | Accounting Division/Unit |
| <i>Copy 3</i> | – | Supply and/or Property Division/Unit |
| <i>Copy 4</i> | – | Inventory Officer/Committee |
- E. It shall be submitted to the Auditor concerned and Accounting Division/Unit not later than January 31 of each year.

PROPERTY CARD (PC)

INSTRUCTIONS

- A. The PC shall be maintained in the Supply and/or Property Division/Unit for each class of PPE. The Supply and/or Property Custodian shall record promptly the acquisition (based on the IAR and other supporting documents), issue/transfer/disposal and the description/information about the asset. It shall be maintained by fund cluster.
- B. This form shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
 2. **Fund Cluster** – the fund cluster name/code in accordance with the UACS
 3. **Property, Plant and Equipment** – type of fixed asset (i.e. photocopying machine, filing cabinet, etc.)
 4. **Description** – description of the PPE (i.e., brand, size, color, serial no., etc.)
 5. **Property Number** – number assigned by the Supply and/or Property Division/Unit to the property
 6. **Date** – date of acquisition/issue/transfer/disposal
 7. **Reference/PAR No.** – number assigned to the reference document or Property Acknowledgment Receipt (PAR) used as basis in recording the receipt, issue, transfer or disposal of PPE
 8. **Receipt-Qty** – quantity of PPE received based on source documents
 9. **Issue/Transfer/Disposal-Qty** – quantity of PPE issued to end-user, transferred to other NGAs or disposed, etc.
 10. **Issue/Transfer/Disposal-Office/Officer** – name of agency/entity and/or accountable person receiving the issued or transferred PPE
 11. **Balance-Qty** – difference between the quantity of the PPE on hand less the issued, transferred, or disposed item/s, if any
 12. **Amount** – amount of PPE received based on source documents
 13. **Remarks** – important information, observation or comment about the PPE being received, issued, transferred or disposed
- C. Transactions shall be posted from the source documents.
- D. The report on the physical count of the PPE shall be reconciled with the PCs every year and any discrepancies should be immediately verified and adjusted.

STOCK CARD

Entity Name: _____

Fund Cluster: _____

[illegible]

STOCK CARD (SC)

INSTRUCTIONS

- A. The SC is a form used in the Supply and/or Property Division/Unit for each type of supplies to record all receipts and issues made. It shall be maintained by fund cluster.
- B. This form shall be accomplished as follows:
 - 1. **Entity Name** – name of the agency/entity
 - 2. **Fund Cluster** – fund cluster name/code in accordance with the UACS
 - 3. **Item/Description** – name of the item and its description
 - 4. **Unit of Measurement** – unit of measurement of inventory requested (i.e., piece, roll, box, ream, etc.)
 - 5. **Stock No.** – stock number assigned by the property personnel for each type of supplies
 - 6. **Re-order Point** – minimum quantity of stocks which signals the need to re-order the item
 - 7. **Date** – date of the source document
 - 8. **Reference** – reference document used as a basis in recording transactions such as the receipt/issue of supplies
 - 9. **Receipt-Qty.** – quantity of supplies received/purchased
 - 10. **Issue-Qty./Office** – quantity of supplies issued and the recipient office/unit
 - 11. **Balance-Qty.** – the difference between the 'Receipt' and 'Issue' columns which shall be equal to the quantity of supplies on hand/stock at the Supply and/or Property Division/Unit
 - 12. **No. of Days to Consume** – estimated number of days for which the stock is to be consumed as determined by the Supply and/or Property Division/Unit based on historical data.
- C. Transactions shall be posted promptly from source documents.
- D. The agency/entity shall conduct physical count of inventories every semester. The semestral physical inventory of supplies shall be reconciled with the SLCs and controlling accounts and Supply and/or Property records. Any discrepancies shall be immediately verified and adjusted.
- E. The balance per stock card shall be reconciled regularly with the SLC maintained by the Accounting Division/Unit.

SEMI-EXPENDABLE PROPERTY CARD (SPC)

INSTRUCTIONS

- A. The SPC shall be maintained in the Property and/or Supply Division/Unit for each class of semi-expendable property. The Property and/or Supply Custodian shall record promptly the description/information about the asset, acquisition (based on the Inspection and Acceptance Report and other supporting documents), and its issuance/transfer/disposal. It shall be maintained by fund cluster.
- B. This form shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
 2. **Fund Cluster** – the fund cluster name/code in accordance with the unified accounts code structure
 3. **Semi-expendable Property** – type of semi-expendable property
 4. **Description** – description of the semi-expendable property (i.e., brand, size, color, serial no., etc.)
 5. **Semi-expendable Property No.** – number assigned by the Property and/or Supply Division/Unit to the semi-expendable property
 6. **Date** – date of acquisition/issue/transfer/disposal
 7. **Reference** – number assigned to the reference document used as basis in recording the receipt, issue, transfer or disposal of semi-expendable property
 8. **Receipt-Qty./Unit Cost/Total Cost** – the quantity, unit cost and total cost of the semi-expendable property received
 9. **Issue/Transfer/Disposal-Item No.** – item number of semi-expendable property issued to end-user, transferred to other NGAs or disposed, etc.
 10. **Issue/Transfer/Disposal-Qty** – quantity of semi-expendable property issued to end-user, transferred to other NGAs or disposed, etc.
 11. **Issue/Transfer/Disposal-Office/Officer** – name of agency/entity and/or accountable person receiving the transferred or issued semi-expendable property
 12. **Balance-Qty** – difference between the quantity of the semi-expendable property on hand less the issued, transferred, or disposed item/s, if any
 13. **Amount** – amount of semi-expendable property received based on source documents
 14. **Remarks** – important information, observation or comment about the semi-expendable property being received, issued, transferred or disposed
- C. Transactions shall be posted from the source documents.
- D. The Report on the Physical Count of Semi-expendable Property shall be reconciled with the SPCs every year and any discrepancies should be immediately verified and adjusted.

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PAR No.: _____

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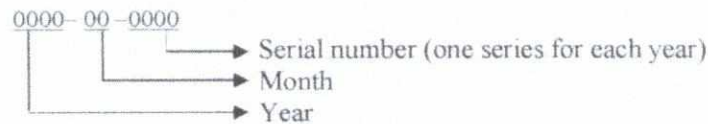
PROPERTY ACKNOWLEDGMENT RECEIPT (PAR)

INSTRUCTIONS

A. The PAR shall be used in the Supply and/or Property Division/Unit to record the issue of PPE to end-user. It shall be maintained by fund cluster. It shall be renewed every three years or every time there is a change in custodianship/user of the property.

B. This form shall be accomplished as follows:

1. **Entity Name** – name of the agency/entity
2. **Fund Cluster** – the fund cluster name/code in accordance with the UACS
3. **PAR No.** – number assigned by the Supply and/or Property Custodian for control purposes which shall be as follows:



4. **Quantity** – number of unit/s issued to the employee or user of the property
5. **Unit** – unit of measurement such as piece, set, etc.
6. **Description** – brief description or details of the property including serial number, if any
7. **Property Number** – number assigned by the Supply and/or Property Division/Unit to the property issued
8. **Date Acquired** – acquisition date of the property
9. **Amount** – acquisition cost of the property

C. The PAR shall be prepared in two copies distributed as follows:

Original – Supply and/or Property Division/Unit for file
Copy2 – Recipient or user of the property

D. The recipient or end user of the property shall acknowledge receipt of the property by signing the "Received by" portion and also indicate the date of receipt of the property. The designated Supply and/or Property Custodian shall sign the "Issued by" portion and indicate the date of issue of the property.

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]

Page

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
Copy 2 – Property and/or Supply Custodian's file





ANNEX C



FIXED ASSETS MANAGEMENT OFFICE
MUNTINLUPA CITY COMMITTEE ON PROPERTY, PLANT AND EQUIPMENT INVENTORY AND DISPOSAL
INVENTORY REPORT OF PROPERTY, PLANT AND EQUIPMENT
ACCOMPLISHED DATE: _____



NAME OF OFFICE/ SCHOOL : _____

[illegible]

Prepared by:

Certified by:

Printed Name and Signature

Department Head/ Acting Head/ School Principal

ANNEX D

REPLACE WITH THE NAME OF SCHOOL

SUMMARY OF THE
REPORT ON THE PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT (RPCPPE)
NATIONAL PROPERTY
AS OF JUNE 30, 2022

ACCOUNT TITLE	ACCOUNT CODE	RPCPPE AMOUNT
BOOKS	1060702000	
BUILDINGS		
COMMUNICATION EQUIPMENT	1060507000	
CONSTRUCTION IN PROGRESS - BUILDINGS AND OTHER STRUCTURES	1069803000	
DISASTER RESPONSE AND RESCUE EQUIPMENT		
FURNITURE AND FIXTURES	1060701000	
INFORMATION AND COMMUNICATION TECHNOLOGY EQUIPMENT	1060503000	
MEDICAL EQUIPMENT	1060511000	
MOTOR VEHICLES	1060601000	
OFFICE EQUIPMENT	1060502000	
OTHER PROPERTY PLANT AND EQUIPMENT	1069999000	
OTHER STRUCTURES	1060499000	
SCHOOL BUILDINGS	1060402000	
SPORTS EQUIPMENT	1060513000	
TECHNICAL AND SCIENTIFIC EQUIPMENT	1060514000	
TOTAL		

Certified Correct by:

PUT THE NAME OF PROPERTY CUSTODIAN HERE
SCHOOL PROPERTY CUSTODIAN

Validated and Approved by:

PUT NAME OF THE SCHOOL PRINCIPAL HERE
SCHOOL PRINCIPAL

REPLACE WITH THE NAME OF SCHOOL

SUMMARY OF THE
REPORT ON THE PHYSICAL COUNT OF SEMI-EXPENDABLE PROPERTY (RPCSP)
NATIONAL PROPERTY
AS OF JUNE 30, 2022

ACCOUNT TITLE	ACCOUNT CODE	HIGH VALUED AMOUNT (MORE THAN P5,000.00 BUT LESS THAN P50,000.00)	LOW VALUED AMOUNT (P5,000.00 AND LESS)
Office Supplies Inventory	1040401000		
Other Supplies and Materials Inventory			
Semi-Expendable Communication Equipment			
Semi-Expendable Disaster Response and Rescue Equipment			
Semi-Expendable Furniture and Fixtures			
Semi-Expendable Information and Communications Technology Equipment	1040503000		
Semi-Expendable Medical Equipment	1040510000		
Semi-Expendable Office Equipment			
Semi-Expendable Other Machinery and Equipment			
Semi-Expendable Sports Materials/ Equipment			
Semi-Expendable Technical and Scientific Equipment	1040513000		
Textbooks/Modules/ and other Instructional Materials Inventory	1040499000		
TOTAL			

Certified Correct by:

PUT THE NAME OF PROPERTY CUSTODIAN HERE
SCHOOL PROPERTY CUSTODIAN

Validated and Approved by:

PUT NAME OF THE SCHOOL PRINCIPAL HERE
SCHOOL PRINCIPAL