



Republic of the Philippines
Department of Education
Cordillera Administrative Region
SCHOOLS DIVISION OF BENGUET
Wangal, La Trinidad, Benguet



Document Code:
SDO-GQF-QF-OSDS-SDS-003
Revision: 00
Effectivity date: 09-03-2018

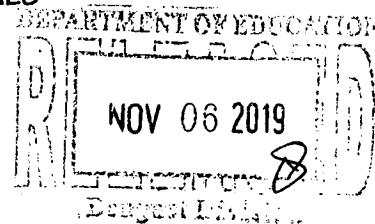
DIVISION MEMORANDUM NO.
549, S. 2019

Name of Office:
**OSDS-Property &
Supply**


November 5, 2019

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

TO : All Public Schools District Supervisors
Elementary and Secondary School Heads
Teachers' In-charge
This Division



1. Relative to the continuing efforts of this Office to reconcile our inventories, all schools are being required to submit Report on the Physical Count of Property, Plant and Equipment (RPCPPE) and Report on the Physical Count of Inventories (RCPI) not later than January 3, 2019.
2. As your guide in accomplishing the report, attached are the forms and its instruction on how to accomplish. Please take note that RPCPPE shall be submitted to this Office on or before the first Friday of January every year and the RCPI to be submitted semi-annually, not later than the second Friday of July and not later than the first Friday of January each year.
3. Further, we are enclosing to this memorandum frequently asked questions regarding asset management as your guide.
4. For information, dissemination and compliance.


BENILDAM DAYTACA, EdD, CESO VI
Asst. Schools Division Superintendent
OIC-Office of the Schools Division Superintendent

FREQUENTLY ASKED QUESTIONS REGARDING ASSET MANAGEMENT

REPORT ON THE PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT

Who will submit?

- All schools

Items/Articles to be listed?

- By type such as land (school site); land improvements; infrastructure (school buildings, library, teachers cottage, etc); machinery and equipment (ICT, TVL); transportation equipment; furniture and fixtures. Amount of item must be PhP15,000.00 and above.

REPORT ON THE PHYSICAL COUNT OF INVENTORIES

Who will submit?

- All schools

Items/Articles to be listed?

- type such as Office Supplies Inventory (ruler, stapler, flash drive, etc.); Accountable Forms Inventory; Medical, Dental and Laboratory Supplies Inventory; Food Supplies Inventory, etc. Amount of item must be PhP14,999.00 and below.

CONDEMNATION OF SCHOOL BUILDING (DepEd Order No. 107, s. 2010)

Who may file?

- School head/Accountable Officer

What to consider?

- The school head/accountable officer must determine the source of fund of the structure. If funded by the LGU, follow rules and regulations of the Local Government. If funded by the Department of Education, school head/accountable officer to follow the steps listed below:
 1. The school head to request for an ocular inspection and assessment of the school building perceived to be hazardous from the building official (Municipal Engineer/head of District Engineer's Office);
 2. When and if the subject building is declared by the building official to be unfit for occupancy, the school head shall submit the request for demolition to the schools division superintendent;
 3. Pending the result of ocular inspection from the building official, the school head shall secure the following documents: (1) photographs of the building to be demolished, properly labelled, showing the front, rear, sides and damaged sections; (2) certification by the school head that, if the building is demolished, classes will not be disrupted due to lack of classrooms; (3) indication of probable funding for replacement.

4. After the schools division superintendent approved the request for demolition, the school head shall apply for a demolition permit from the Municipal Building Official;
 5. Upon approval of demolition permit, the school head to inform condemnation committee of the division office, he/she shall list all salvaged materials and shall submit a Waste Material Report;
 6. The school head shall inform the Commission on Audit and shall request for relief of accountability in writing
- A school building perceived to be hazardous should be immediately cordoned to keep off students, teachers from using it until such time that the school building is completely demolished or otherwise declared as safe for occupancy. Such cordon should be placed at a minimum distance of four (4) meters from the building line. In addition, large precautionary signs should be posted or nailed to boards as warning to students;
 - A school building declared by the building official to be unfit for occupancy shall be demolished within a period not to exceed ninety (90) calendar days from the date of its condemnation.

RELIEF OF ACCOUNTABILITY IN CASE OF LOSS OF GOVERNMENT PROPERTY

Who may file?

- Persons who are accountable for government funds and property which were lost and/or damaged without negligence on their part in the custody thereof.

What are the requirements?

The accountable officer shall:

NOTIFY IMMEDIATELY THE PROPERTY OFFICER/PROPERTY CUSTODIAN AND THE AUDITOR ABOUT THE LOSS OF GOVERNMENT PROPERTY; SUBMIT WITHIN 30 DAYS AN APPLICATION FOR RELIEF INCLUDING THE FOLLOWING DOCUMENTS:

- Affidavit of loss of the accountable officer containing a statement of facts and circumstances of the loss, i.e. property lost and its valuation, actual date in which the absence was first noted, manner of disappearance, efforts exerted to recover the same, provisions made to safeguard the property, date when the loss was reported to the auditor and police authorities.
- Joint affidavit of two (2) disinterested persons cognizant of the facts and circumstances of the loss;
- Final investigation report of the office or department head, proper government investigating agency (PNP, BFP, NBI, etc.)
- Comment(s) and/or recommendation of the agency head;
- List and description including book value, date of acquisition, property number, account classification, condition of the property and other additional relevant information of the properties lost as attested by the concerned officials, as the case may be;
- Latest physical inventory of properties before and after the occurrence of the loss;
- Inspection Report on the extent of the damage of the government property;
- Copy of PAR/ICS of the equipment or government property that was lost;
- Certification from the Accountant/ Bookkeeper of the recorded amount of property;
- Certification from Police/Fire Chief/Provincial Governor/Mayor or other competent authority as to the destruction brought by natural calamity and/or insurgency;

- Certificate by the veterinarian as to the cause of death with a description of the animal, if the property is a government animal under the care of a veterinarian, and autopsy report;
- Authenticated pictures of the site (loss through fire and theft or robbery/hold-up);
- Fire insurance policy;
- Certification of the proper official on the actual occurrence of calamity specifying therein the approximate or exact time of occurrence and the affected areas;
- Insurance policy, if any, and the fact of receipt of the insurance proceeds;
- Affidavits of security guards pertaining to the incident, if manned by them, and the contract of security services;
- (In case of arson) Final Fire Marshal report showing actions to apprehend the suspect(s) and the present status of the case;
- Detailed list/inventory of lost or destroyed government properties, as well as those retrieved after the fire, verified by the Auditor concerned;
- Report on cash examination conducted immediately after the loss (for cash losses);
- Information on whether or not the accountable officer was accompanied by police/security escorts during theft or robbery/hold-up of cash (going to and fro the bank, office break-in, etc.) and the appropriate explanation if none.

THE REQUEST FOR RELIEF FROM THE PROPERTY ACCOUNTABILITY MAY BE GRANTED OR DENIED BASED ON THE EVIDENCE PRESENTED.

**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:
- Original* – COA Auditor, through the Accounting Division/Unit
Copy 2 – Accounting Division/Unit
Copy 3 – Supply and/or Property Division/Unit
Copy 4 – Inventory Officer/Committee
- E. It shall be submitted to the Auditor concerned and Accounting Division/Unit not later than January 31 of each year.

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: _____ Approved by: _____ Verified by: _____

Signature over Printed Name of Inventory Committee Chair and Members
 Signature over Printed Name of Head of Agency/Entity or Authorized Representative
 Signature over Printed Name of COA Representative

REPORT ON THE PHYSICAL COUNT OF INVENTORIES (RPCI)

INSTRUCTIONS

- A. The RPCI is a form used to report the physical count of inventory items by type such as Office Supplies Inventory; Accountable Forms Inventory; Medical, Dental and Laboratory Supplies Inventory; Food Supplies Inventory, etc. which are owned by the agency/entity. It shall be prepared semi-annually by the Inventory Committee and by fund cluster.
- B. This form shall be accomplished as follows:
1. **Type of Inventory Item** – inventory account name such as Office Supplies Inventory, Accountable Forms Inventory, Medical, Dental and Laboratory Supplies Inventory, Food Supplies Inventory, etc.
 2. **As at** _____ – date of the report
 3. **Fund Cluster** – fund cluster name/code in accordance with the UACS
 4. **Name of Accountable Officer** – name of the accountable officer or Supply and/or Property 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., folder, bond paper, ball pen)
 9. **Description** – brief description of the article (e.g., file tag board for legal size, 210 mm x 297 mm (A4) min. of 70 gms, fine point black)
 10. **Stock Number** – assigned stock number by the Supply and/or Property Division/Unit
 11. **Unit of Measurement** – unit of measurement of the property, goods or supplies e.g., piece, ream, box, etc.
 12. **Unit Value** – cost per unit
 13. **Balance per Card** – quantity of item/s or article/s appearing in the SLCs
 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 SLCs over that of the physical count (Shortage) or vice versa (Overage)
 16. **Remarks** – whereabouts, conditions and other relevant information on the inventories noted during the physical count
- C. The report shall be reconciled with the SLCs and SCs 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 reports shall be prepared in four (4) copies and certified correct by the Inventory Committee, approved by the Head of Agency or his/her authorized representative, and verified by the COA Auditor. This shall be distributed as follows:
- Original* – COA Auditor, through the Accounting Division/Unit
Copy 2 – Supply and/or Property Division/Unit
Copy 3 – Inventory Officer/Committee
Copy 4 – Accounting Division/Unit

E. 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.

WASTE MATERIALS REPORT (WMR)

INSTRUCTIONS

- A. The WMR shall be used to report all waste materials previously taken up in the books as assets so that they may be properly disposed of and dropped from the accounts.
- B. It shall be accomplished as follows:
 1. **Agency** - name of the agency
 2. **Place of Storage** - exact location of the items for disposal
 3. **Date** - date of the preparation of the report
 4. **Item** - entry number in the report
 5. **QTY.** - number of items being reported as waste materials
 6. **UNIT** - unit of measurement
 7. **DESCRIPTION** - name and description of item being reported as waste materials
 8. **RECORD OF SALES - O.R. No.** - official receipt no. covering the sale of waste materials
 9. **RECORD OF SALES - Amount** - amount received for waste materials sold based on the O.R.
 10. **Total** - total amount of sales
 11. **Certified Correct** - name and signature of the Property Officer
 12. **Disposal Approved** - name and signature of the Approving Authority

CERTIFICATE OF INSPECTION

13. Indicate the corresponding item number of the waste material in the line opposite the mode of disposition made.
 14. **Property Inspector** - name and signature of the concerned Property Inspector
 15. **Witness to disposition** - name and signature of the person authorized to witness the disposition of the waste materials
- C. This report shall be prepared in two (2) copies distributed as follows:

Original - Chief Accountant
Duplicate copy - Property Officer's file

WASTE MATERIALS REPORT

Entity Name : _____ Fund Cluster : _____

Place of Storage : _____ Date : _____

ITEMS FOR DISPOSAL						
Item	Quantity	Unit	Description	Record of Sales		
				Official Receipt		
				No.	Date	Amount
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
			TOTAL			

Certified Correct : _____ <div style="text-align: center; margin-top: 10px;"> _____ Signature over Printed Name of Supply and/or Property Custodian </div>	Disposal Approved : _____ <div style="text-align: center; margin-top: 10px;"> _____ Signature over Printed Name of Head of Agency/Entity or his/her Authorized Representative </div>
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CERTIFICATE OF INSPECTION

I hereby certify that the property enumerated above was disposed of as follows:

- Item _____ Destroyed
- Item _____ Sold at private sale
- Item _____ Sold at public auction
- Item _____ Transferred without cost to _____ (Name of the Agency/Entity)

Certified Correct: <div style="text-align: center; margin-top: 10px;"> _____ Signature over Printed Name of Inspection Officer </div>	Witness to Disposal: <div style="text-align: center; margin-top: 10px;"> _____ Signature over Printed Name of Witness </div>
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