



Republic of the Philippines
Department of Education
Region V (Bicol)
DIVISION OF CATANDUANES
Virac, Catanduanes



RELEASED


March 15, 2018

DepEd, Division of Catanduanes

RECORDS SECTION

Date: **MAR 15 2018**

Time: **8:28 PM**

Officer/Signature: 


MEMORANDUM :

TO : Elementary & Secondary School Heads/Principals/OICs

In compliance with COA Circular No.2015-007 (Prescribing the Adoption of FY 2016 Government Accounting Manual (GAM) for Budgetary Documents & Transactions, please be advised that this office request for an Inventory of all schools' properties as at December 31, 2017.

The attached prescribed GAM downloadable forms, Report on the Physical Count of Inventories (RPCI) & Report on the Physical Count of Property, Plant and Equipment (RPCPPE), will be used for conformity.

For information, guidance and immediate compliance.


SOCORRO V. DE LA ROSA, CESO VI
Schools Division Superintendent

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.

REPORT ON THE PHYSICAL COUNT OF INVENTORIES

_____ (Type of Inventory Item)

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	Stock Number	Unit of Measure	Unit Value	Balance Per Card	On Hand Per Count	Shortage/Overage		Remarks
					(Quantity)	(Quantity)	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 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.

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		