

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

INSTRUCTIONS

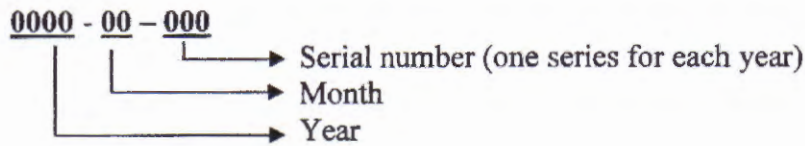
- A. The RPCPPE is the form used to report on the physical count of PPE by type such as land, land improvements, infrastructure, building and other structures, machinery and equipment, transportation equipment, furniture, fixtures and books, etc. which are owned by the agency. It shall be prepared yearly 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.

**RECEIPT OF RETURNED SEMI-EXPENDABLE PROPERTY
(RRSP)**

INSTRUCTIONS

A. This form shall be prepared by the Accountable Officer for returned semi-expendable property whether serviceable or unserviceable. It shall be accomplished as follows:

1. **Entity Name** – the name of the agency/entity
2. **Date** – date of preparation of the RRSP
3. **RRSP No.** – shall be numbered by the Property and/or Supply Division/Unit as follows:



4. **Item Description** – brief description of the returned semi-expendable property
5. **Quantity** – quantity of the returned semi-expendable property
6. **ICS No.** – Inventory Custodian Slip (ICS) number of the returned semi-expendable property
7. **End-user** – name of accountable officer/end-user returning the serviceable or unserviceable semi-expendable property
8. **Remarks** – comments (e.g. reason for the return, cancelled ICS, and other information)
9. **Returned by** – signature over printed name of the accountable officer/end-user returning the serviceable or unserviceable semi-expendable property
10. **Received by** – signature over printed name of the designated Head, Property and/or Supply Division/Unit signifying receipt of the returned serviceable or unserviceable semi-expendable property

B. The RRSP shall be prepared in three copies to be distributed as follows:

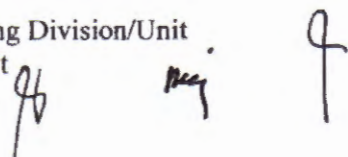
- Original copy* – Accountable Officer
- 2nd copy* – Property and/or Supply Division/Unit Officer
- 3rd copy* – COA Auditor

**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



**INVENTORY AND INSPECTION REPORT OF UNSERVICEABLE
SEMI-EXPENDABLE PROPERTY
(IIRUSP)**

INSTRUCTIONS

- A. The IIRUSP shall be used to account for all unserviceable semi-expendable property of an entity which is subject to disposal. It shall be prepared by the Property and/or Supply Division/Unit and used as the basis of the Accounting Division/Unit for the recognition of cash proceeds if the mode of disposal of the unserviceable semi-expendable property is through sale/public auction.
- B. This report shall be accomplished as follows:
1. **As at** _____ – the period covered by the report
 2. **Entity Name** – the name of the agency/entity
 3. **Fund Cluster** – the fund cluster name/code in accordance with the unified accounts code structure
 4. **Name of the Accountable/Designation/Station** – the name, designation and station of the Accountable Officer
 5. **Inventory**
 - **Date Acquired** – acquisition date of the semi-expendable property
 - **Particulars/Articles** – description of the semi-expendable property
 - **Semi-Expendable Property No.** – the assigned number to the unserviceable semi-expendable property
 - **Quantity** – quantity of unserviceable semi-expendable property
 - **Unit Cost** – cost per unit of unserviceable semi-expendable property
 - **Total Cost** – total amount of unserviceable semi-expendable property (Quantity x Unit Cost)
 - **Accumulated Impairment Losses** – accumulated impairment losses of unserviceable semi-expendable property
 - **Carrying Amount** – cost less accumulated impairment losses
 - **Remarks** – additional information on the semi-expendable property such as condition, status, etc.
 6. **Inspection and Disposal**
 - **Disposal** – the amount per mode of disposal such as sale, transfer, destruction, etc.
 - **Appraised Value** – appraisal assigned by the agency/entity
 - **Record of Sales** – the official receipt number and corresponding amount for the sales proceeds
- C. In cases where technical knowledge is needed for the determination of the true condition or actual current value of the property to be inspected, a Technical Inspector with the required knowledge and training shall inspect the same.
- D. Certain property, due to its very nature, becomes worthless as a whole, but certain parts of machinery and/or equipment, which possess intrinsic value in themselves or which may be useful in making repairs to other equipment. In such cases, and wherever practicable, the valuable part or parts of the article or equipment shall be separated from the worthless part/s for proper accounting by the Accountable Officer at their appraised valuation or for proper disposition under Sections 79 of P.D. No. 1445.
- E. When the property is sold, the record of sales shall be accomplished.

