MEMORANDUM CIRCULAR NO. 025

To: All Regional Prosecutors
    Inventory Committees

Subject: Inventory of Office Equipment, Furniture and Fixtures

Date: APR 07 2017

It has been observed that the Commission on Audit (COA) has consistently cited in several findings and observations the unreliability of the balance of this Department's Property, Plant and Equipment accounts due to, among others, non-submission of the Report on the Physical Count of Property, Plant and Equipment (RPCPPE). Further, the complete inventory of equipment is also being required by the Department of Budget and Management (DBM) in support of our budgetary request for equipment for our local prosecution offices.

In this connection, all Regional Prosecutors are strictly enjoined to cause the preparation and submission of inventory, using the attached format, of all serviceable and unserviceable office equipment, furniture and fixtures as of June 30, 2017 of the regional and every provincial/city prosecution office within your functional jurisdiction. As applicable, every office shall prepare two (2) reports, viz:

a) Those issued/owned by the Department including those donated by local government units, other agencies or private organizations duly covered by appropriate documents (e.g. deed of donation, memorandum of agreement); and

b) Those provided to our offices but owned by local government units or other agencies.

This report shall be the initial basis for our next steps in the inventory process, assessment of office requirements/requests, agency budget proposal, and procurement/disposal program.

The inventory reports required under this circular should be submitted on or before September 30, 2017 to the Inventory Committee thru the Property Management Section (Attention: Ms. May R. Estellero; 521-8351/ supply@doj.gov.ph).
Everyone is reminded that Section 122 of Presidential Decree No. 1445 provides that failure on the part of the officials concerned to submit the required inventory shall automatically cause the suspension of payment of their salaries until they shall have complied.

For strict compliance.

VITALIANO N. AGUIRRE II
Secretary
Department of Justice
CN : 0201704050

Encl. as stated
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).

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<thead>
<tr>
<th>ARTICLE</th>
<th>DESCRIPTION</th>
<th>PROPERTY NUMBER</th>
<th>UNIT OF MEASURE</th>
<th>UNIT VALUE</th>
<th>QUANTITY per PROPERTY CARD</th>
<th>QUANTITY per PHYSICAL COUNT</th>
<th>SHORTAGE/OVERAGE</th>
<th>REMARKS</th>
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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