

2019_04-023





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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

MEMORANDUM

TO : **ALL DISTRICT AND SUB-PORT COLLECTORS
ALL DISTRICT AND SUBPORT SUPPLY AND PROPERTY
OFFICERS
ALL OTHERS CONCERNED**

FROM : **REY LEONARDO B. GUERRERO**
Commissioner   BOC-03-00178
APR 30 2019

SUBJECT : **REPORT ON THE PHYSICAL COUNT OF PROPERTY,
PLANT AND EQUIPMENT**

DATE : 29 April 2019

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1. All District and Sub-Ports are directed to form an inventory committee to conduct a physical count of each Port's property;
 2. The attached Form is to be submitted to the Auditor concerned and Accounting Division no later than **17 May 2019**;
 3. Also attached are the instructions to accomplish the Form;
 4. Subsequent reports shall be accomplished yearly and submitted not later than January 31 of each year;

Please be guided accordingly.

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 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 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 names:
 - Land
 - Buildings
 - Machinery
 - Office Equipment
 - Information and Communication Technology Equipment
 - Airport Equipment
 - Communication Equipment
 - Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories
 - Military, Police and Security Equipment
 - Medical Equipment
 - Technical and Scientific Equipment
 - Other Machinery and Equipment
 - Motor Vehicles
 - Furniture and Fixtures
 - Books
 - Construction in Progress-Infrastructure Assets
 - Construction in Progress-Buildings and Other Structures
 - Other Property, Plant and Equipment
 - Computer Software
 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.