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(National Headquarters Philippine Coast Guard)
139 25th Street, Port Area
1018 Manila

NHQ-PCG/CGIA

13 September 2019

STANDING OPERATING PROCEDURE
NUMBER 17-19)

GUIDELINES ON THE CONDUCT OF CGIA INVENTORY INSPECTION TO ALL PHILIPPINE COAST GUARD UNITS

I. REFERENCES

- A. Government Accounting Manual Volume 1, Chapter 8
- B. Philippine Accounting Standard (PAS) 2 (Inventories)
- C. Philippine Public Sector Accounting Standard 12 (Inventories)

II. PURPOSE

This SOP prescribes the guidelines on the Office of Coast Guard Internal Audit (CGIA) to conduct Inventory Inspection to all Philippine Coast Guard Units as part of its compliance audit only.

III. SCOPE

This SOP shall apply to Philippine Coast Guard Units with designated personnel accountable to Inventory Management and its internal control.

IV. DEFINITION OF TERMS

- A. Accountable Officer (AO) – refers to an officer of any government agency whose duties permits or requires the possession or custody of government inventories that shall be accountable therefor and for the safekeeping thereof in conformity with law [Sec101 (1) PD 1445]. It can be a Logistic Officer, Property Custodian, Store Keeper and other specific personnel given the authority to perform such functions.
- B. Inventories – assets that are held for sale; in the process of production for such sale; or in the form of materials or supplies to be consumed in the production process or in rendering of service. (PAS 2)

- C. Logistics Officer – responsible for assessing and organizing logistics in terms of transport requirements, receipt, supervising proper storing of inventories and supplies and also establishes a detailed procurement plan.
- D. Property Custodian - ensure all assets are stored properly in a secure facility.
- E. Semi-expendable property – tangible items below the capitalization threshold of P 15,000 (Php).
- F. Store Keeper – responsible for maintaining records of inventories, creates and receives orders.
- G. Inventory Custodian Slip (Annex A) - shall be issued to end-user of Semi-expendable Property to establish accountability over them.
- H. Property Card (Annex B) – shall be maintained whenever there are deliveries of inventories.
- I. Property Acknowledgement Receipt (Annex C) – shall be maintained to support the issue of property/supply to end-user.
- J. Property Transfer Report (Annex D) - this form shall be used every time there will be transfer of property from an outgoing officer to his successor or from one accountable officer/employee to another of the same or another entity.
- K. Report of Supplies and Materials Issued (Annex E) - shall be prepared by the Property and/or Supply Custodian based on the RIS and shall be used by the Accounting Division/Unit as basis in preparing the journal entry voucher to record the supplies and materials issued.
- L. Requisition and Issue Slip (Annex F) - shall be used by the end-user to request issue of supplies and materials that are carried on stock.
- M. Stock Card (Annex G) - shall be used to record all receipts and issues of supplies and the balance in quantity at any time.

V. POLICY

The conducting of Inventory Inspection to all Philippine Coast Guard Units shall be governed by the following existing rules and regulations under Chapter 8, Volume I, Government Accounting Manual (GAM) and other pertinent issuances.

VI. GUIDELINES

A. Authority

1. The authority to conduct regular Inventory Inspection shall be inherent to the audit team having jurisdiction over the audited agencies. The audit team supervisor shall appoint an audit team leader that shall be responsible in identifying the audit team member/s who will conduct or assist the team leader in conducting the Inventory Inspection.

2. Whenever the circumstances warrant, the Commandant Philippine Coast Guard may constitute special audit teams to conduct the Inventory Inspection

B. Planning

1. Develop an over-all audit plan, taking into consideration the objectives to be accomplished, the scope, manpower requirement, time frame of audit, and transportation if inventory warehouse is located outside the premises of the particular PCG Unit.
2. Schedule the examination properly to avoid inconvenience to the AOs and disruption of operation.
3. Brief the audit team of the work to be done, how it will be done, distribution of tasks and timetable for the examination, proper conduct and behavior among others.

C. Preparation

1. Understand the procedures and techniques on conducting Inventory Inspection.
2. Know the unit's functions, organizational units, funds, official depositories, volume of business and names of all Inventory Accountable Officer/s, including the location of their offices, warehouse and storage room for supplies and inventories.
3. Refer to the latest inventory inspection and other audit reports including those of the internal audit to be acquainted with significant findings, if any, and to follow up the unit's compliance with the corresponding recommendations.
4. Bring copies of the authority to conduct the inventory inspection, whenever applicable.

D. Auditor's Conduct and Behavior

1. The auditor shall conduct himself in such manner as to earn the respect of the AO and other unit official.
2. Although a friendly relationship shall be maintained, a relationship bordering on too much familiarity and intimacy shall be avoided.
3. Limit to the minimum his presence in the AO's office.
4. As much as possible, avoid any gratuitous gifts from the unit to be audited that can defy the purpose of the audit.

E. Timing the examination

1. Maintain the element of surprise in every examination.

2. Schedule the inventory inspection to enable the completion of count even the storage rooms are outside the premises of the unit.

F. Frequency of Inventory Inspection

1. Conduct the inspection of the inventories of all units at least once a year.
2. Perform mandatory Inventory Inspection under the following circumstances:
 - a. Before the AO is transferred to another office or unit; and
 - b. When the AO goes on extended leave of absence and another AO is designated in his place.

G. Presence of a Representative During the Inventory Count

In the absence of the AO during the actual inventory count, ensure the presence of a representative at all times during the Inventory Inspection.

H. Inventory Inspection Report

1. Issue an Inventory Inspection report and recommendations to communicate the deficiencies during the inventory inspection.
2. Conduct an exit conference to discuss within the unit the results of the inspection.
3. Submit the report to the team supervisor and team leader to be forwarded to Coast Guard Internal Auditor within fifteen (15) days from the completion of field work.
4. Distribute copies of the report as follows:
 - a. Commandant, Philippine Coast Guard
 - b. Commanding Officer of the Unit that has been Audited
(Commanding officer will be the one to distribute a copy to the Accountable Officer/s of his/her unit)
 - c. Team Supervisor and Team Leader
 - d. Coast Guard Internal Auditor's file

VII. PROCEDURES AND TECHNIQUES

1. Introduce yourself properly to the Accountable Office to be examined.
2. Request for a copy of the NHQ-PCG orders, Office orders or authority officially designating him/her as an Accountable Officer for Inventory (Logistics Officers, Property Custodian and Store Keeper).
3. Verify if the unit is observing the used of following source documents in ensuring sound management of inventories.
 - a. Inventory Custodian Slip (ICS)

- b. Property Card (PC)
 - c. Property Acknowledgement Receipt (PAR)
 - d. Property Transfer Report (PTR)
 - e. Report of Supplies and Materials Issued (RSMI)
 - f. Requisition and Issue Slip (RIS)
 - g. Stock Card (SC)
4. Verify if the abovementioned source documents being maintained by the unit is updated.
 5. Conduct a random sampling with the unit's current inventories to verify if the items being randomly selected actually exist and still on stock.
 6. In the absence of the AO during the actual inventory count of the randomly selected items, ensure that there is always a representative that will serve as a witness in conducting the actual inventory count.
 7. Proceed in accomplishing the CGIA Inventory Inspection Form and have it signed by the auditee and auditor together with the signatures of the witnesses from the unit and the audit team.


VIII. EFFECTIVITY

This procedure shall take effect upon publication.

BY COMMAND OF ADMIRAL HERMOGINO PCG:

OFFICIAL:

EDUARDO D FABRICANTE
COMMO PCG
Chief of Coast Guard Staff


ARZEL A POLIDARIO
ENS PCG
Acting Coast Guard Adjutant

ANNEXES:

- A – Inventory Custodian Slip (ICS) (Appendix 59)
- B – Property Card (PC) (Appendix 69)
- C – Property Acknowledgement Receipt (PAR) (Appendix 71)
- D – Property Transfer Report (PTR) (Appendix 76)
- E – Report of Supplies and Materials Issued (RSMI) (Appendix 64)
- F – Requisition and Issue Slip (RIS) (Appendix 63)
- G – Stock Card (SC) (Appendix 58)

INVENTORY CUSTODIAN SLIP (ICS)

INSTRUCTIONS

- A. The ICS is a form used by the Supply and/or Property Custodian to issue tangible items amounting to less than ₱15,000 to end-user to establish accountability over them.
- B. This form shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
 2. **Fund Cluster** – fund cluster name/code in accordance with UACS
 3. **ICS No.** – control number assigned by the Supply and/or Property Division/Unit
 4. **Quantity** – number of units of the inventory item issued to the employee or end-user concerned
 5. **Unit** – unit of measurement of goods/property requested (i.e., piece, roll, box, ream, etc.)
 6. **Amount:**
 - **Unit Cost** – unit cost of the inventory item
 - **Total Cost** – the total cost of the inventory item (Quantity x Unit Cost)
 7. **Description** – brief description or details of the items issued to the employee concerned, including serial number in case of semi-expendable property
 8. **Inventory Item No.** – property number assigned to the inventory item issued
 9. **Estimated Useful Life** – estimated useful life of the item issued
- C. This form shall be signed and dated by the designated Supply and/or Property Custodian on the “*Received from*” portion and by the recipient or end-user of the inventory on the “*Received by*” portion.
- D. The ICS shall be prepared in two (2) copies distributed as follows:
- | | | |
|-----------------|---|--|
| <i>Original</i> | – | Supply and/or Property Division/Unit |
| <i>Copy2</i> | – | Recipient or end-user of the inventory |

INVENTORY CUSTODIAN SLIP

Entity Name: _____

Fund Cluster : _____

ICS No : _____

Quantity	Unit	Amount		Description	Inventory Item No.	Estimated Useful Life
		Unit Cost	Total Cost			

<p>Received from:</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Signature Over Printed Name</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Position/Office</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Date</p>	<p>Received by:</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Signature Over Printed Name</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Position/Office</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Date</p>
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PROPERTY CARD (PC)

INSTRUCTIONS

- A. The PC shall be maintained in the Supply and/or Property Division/Unit for each class of PPE. The Supply and/or Property Custodian shall record promptly the acquisition (based on the IAR and other supporting documents), issue/transfer/disposal and the description/information about the asset. It shall be maintained by fund cluster.
- B. This form shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
 2. **Fund Cluster** – the fund cluster name/code in accordance with the UACS
 3. **Property, Plant and Equipment** – type of fixed asset (i.e. photocopying machine, filing cabinet, etc.)
 4. **Description** – description of the PPE (i.e., brand, size, color, serial no., etc.)
 5. **Property Number** – number assigned by the Supply and/or Property Division/Unit to the property
 6. **Date** – date of acquisition/issue/transfer/disposal
 7. **Reference/PAR No.** – number assigned to the reference document or Property Acknowledgment Receipt (PAR) used as basis in recording the receipt, issue, transfer or disposal of PPE
 8. **Receipt-Qty** – quantity of PPE received based on source documents
 9. **Issue/Transfer/Disposal-Qty** – quantity of PPE issued to end-user, transferred to other NGAs or disposed, etc.
 10. **Issue/Transfer/Disposal-Office/Officer** – name of agency/entity and/or accountable person receiving the issued or transferred PPE
 11. **Balance-Qty** – difference between the quantity of the PPE on hand less the issued, transferred, or disposed item/s, if any
 12. **Amount** – amount of PPE received based on source documents
 13. **Remarks** – important information, observation or comment about the PPE being received, issued, transferred or disposed
- C. Transactions shall be posted from the source documents.
- D. The report on the physical count of the PPE shall be reconciled with the PCs every year and any discrepancies should be immediately verified and adjusted.

PROPERTY CARD

Entity Name : _____

Fund Cluster: _____

Property, Plant and Equipment :						Property Number: _____	
Description :							
Date	Reference/ PAR No.	Receipt	Issue/Transfer/ Disposal		Balance	Amount	Remarks
		Qty.	Qty.	Office/Officer	Qty.		

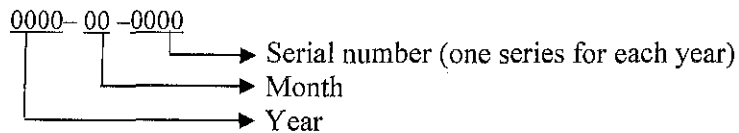
**PROPERTY ACKNOWLEDGMENT RECEIPT
(PAR)**

INSTRUCTIONS

A. The PAR shall be used in the Supply and/or Property Division/Unit to record the issue of PPE to end-user. It shall be maintained by fund cluster. It shall be renewed every three years or every time there is a change in custodianship/user of the property.

B. This form shall be accomplished as follows:

1. **Entity Name** – name of the agency/entity
2. **Fund Cluster** – the fund cluster name/code in accordance with the UACS
3. **PAR No.** – number assigned by the Supply and/or Property Custodian for control purposes which shall be as follows:



4. **Quantity** – number of unit/s issued to the employee or user of the property
5. **Unit** – unit of measurement such as piece, set, etc.
6. **Description** – brief description or details of the property including serial number, if any
7. **Property Number** – number assigned by the Supply and/or Property Division/Unit to the property issued
8. **Date Acquired** – acquisition date of the property
9. **Amount** – acquisition cost of the property

C. The PAR shall be prepared in two copies distributed as follows:

Original – Supply and/or Property Division/Unit for file
Copy2 – Recipient or user of the property

D. The recipient or end user of the property shall acknowledge receipt of the property by signing the "Received by" portion and also indicate the date of receipt of the property. The designated Supply and/or Property Custodian shall sign the "Issued by" portion and indicate the date of issue of the property.

PROPERTY ACKNOWLEDGMENT RECEIPT

Entity Name : _____

Fund Cluster: _____

PAR No.: _____

Quantity	Unit	Description	Property Number	Date Acquired	Amount

Received by:

Signature over Printed Name of End User

Position/Office

Date

Issued by:

Signature over Printed Name of Supply and/or
Property Custodian

Position/Office

Date

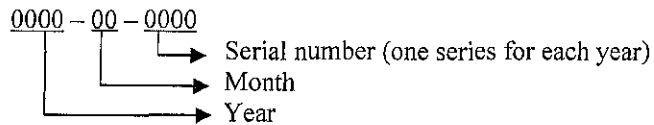
PROPERTY TRANSFER REPORT (PTR)

INSTRUCTIONS

A. This form shall be used when there are transfers of property from one Accountable Officer/Agency/Fund Cluster to another Accountable Officer/Agency/Fund Cluster.

B. It shall be accomplished as follows:

1. **Entity Name** – name of the agency/entity
2. **Fund Cluster** – the fund cluster name/code based on UACS
3. **From Accountable Officer/Agency/Fund Cluster** – name of the accountable officer/agency/fund cluster where the property is located
4. **To Accountable Officer/Agency/Fund Cluster** – name of the accountable officer/agency/fund cluster where the property is to be transferred
5. **PTR No.** – number assigned to the report by the Supply and/or Property Custodian for control purposes which shall be as follows:



6. **Date** – date of the preparation of the PTR
7. **Transfer Type** – put a check “√” mark in the appropriate box corresponding to the type of transfer
8. **Date Acquired** – acquisition date of the property
9. **Property No.** – property number assigned to the property transferred
10. **Description** – brief description or details of the property including serial number, if any
11. **Amount** – acquisition cost of the property
12. **Condition of PPE** – present condition of the property transferred
13. **Reason for Transfer** – reason for the transfer of property (i.e., retirement, reassignment or disposal, donation, etc.)
14. **Approved by** – signature over printed name and designation of Agency/Entity Head for transfer to another agency or Head of Supply and/or Property Unit in case of property transfer to another accountable officer and the date of approval
15. **Released/Issued by** – signature over printed name and designation of the assigned releasing officer of the Supply and/or Property Unit and specify the date released
16. **Received by** – signature over printed name and designation of the assigned receiving officer of an agency/entity or employee/user and also indicate the date of receipt

C. In case of transfer of property/asset from one agency/entity to another, a copy of the JEV of the transferring agency/entity shall be attached to Copy 2 of this report.

D. It shall be prepared in four (4) copies distributed as follows:

- Original* – Chief Accountant or Head of Accounting Division/Unit
- Copy 2* – Recipient or user of the property
- Copy 3* – Transferring agency/entity or user/officer
- Copy 4* – Supply and/or Property Unit file

PROPERTY TRANSFER REPORT

Entity Name : _____			Fund Cluster : _____	
From Accountable Officer/Agency/Fund Cluster : _____			PTR No. : _____	
To Accountable Officer/Agency/Fund Cluster : _____			Date : _____	
Transfer Type: (check only one)				
		<input type="checkbox"/> Donation	<input type="checkbox"/> Relocate	
		<input type="checkbox"/> Reassignment	<input type="checkbox"/> Others (Specify) _____	
Date Acquired	Property No.	Description	Amount	Condition of PPE
Reason for Transfer:				

Signature :	Approved by:	Released/Issued by:	Received by:	
Printed Name :	_____	_____	_____	
Designation :	_____	_____	_____	
Date :	_____	_____	_____	

REPORT OF SUPPLIES AND MATERIALS ISSUED (RSMI)

INSTRUCTIONS

- A. The RSMI is a form prepared by the Supply and/or Property Division/Unit to report/summarize all issues of inventories (by stock number) during the day.
- B. This shall be accomplished as follows:

To be filled out by the Supply and/or Property Division/Unit:

1. **Entity Name** – name of the agency/entity
2. **Fund Cluster** – fund cluster name/code in accordance with the UACS
3. **Serial No.** – assigned RSMI number which shall be in the following manner:

0000-00-0000

```
graph LR
    A[0000-00-0000] --> B[0000]
    A --> C[00]
    A --> D[0000]
    B --- B1[Serial number (one series for each month)]
    C --- C1[Month]
    D --- D1[Year]
```
4. **Date** – period covered by the report
5. **RIS No.** – RIS number served within the day
6. **Responsibility Center Code** – code of the cost/responsibility center
7. **Stock No.** – assigned stock number of the item/s issued within the day per RIS
8. **Item** – description of stocks or item/s issued
9. **Unit** – unit of measurement of stocks or item/s issued (i.e., piece, roll, box, ream, etc.)
10. **Quantity Issued** – quantity of stocks or item/s issued based on RIS
11. **Recapitulation** – summary of issues by stock number
 - **Stock No.** – stock number of the item/s issued
 - **Quantity** – total quantity issued per stock/item number
12. **Certification** – the certification as to the correctness of the report shall be signed by the Supply and/or Property Custodian

To be filled out by the Accounting Division/Unit:

1. **Unit Cost** – cost of supplies and materials issued by the agency/entity using the weighted average method or specific identification of costs method
 2. **Amount** – amount (Quantity Issued x Unit Cost) of supplies and materials per Stock No. issued within the day
 3. **Recapitulation:**
 - **Unit Cost** – the cost per unit of the supplies and materials issued corresponding to the 'Stock No.' column in the Recapitulation prepared by the Supply and/or Property Division/Unit
 - **Total Cost** – the total cost of the item/s issued per stock number ('Quantity' column in the Recapitulation prepared by the Supply and/or Property Division/Unit multiplied by the 'Unit Cost' column in the Recapitulation prepared by the Accounting Division/Unit)
 - **UACS Object Code** – the object code in accordance with the UACS
 4. **Posted by/date** – printed name and signature of the designated accounting staff who posted the RSMI to the SLC based on recapitulation and the date of posting
- C. At the end of the month, all RSMIs shall be consolidated by the Accounting Division/Unit for the preparation of the JEV.
- D. The Accounting Division/Unit and Supply and/or Property Division/Unit shall conduct periodic reconciliation of the SLC and SC to identify and adjust any discrepancy.
- E. The RSMI shall be prepared in two copies to be distributed as follows:
- Original* – Accounting Division/Unit to support the JEV drawn to record issues of stocks
 - Copy 2* – Supply and/or Property Custodian's file

REPORT OF SUPPLIES AND MATERIALS ISSUED

Entity Name: _____

Serial No. : _____

Fund Cluster: _____

Date : _____

<i>To be filled up by the Supply and/or Property Division/Unit</i>						<i>To be filled up by the Accounting Division/Unit</i>	
RIS No.	Responsibility Center Code	Stock No.	Item	Unit	Quantity Issued	Unit Cost	Amount
Recapitulation:					Recapitulation:		
		Stock No.	Quantity		Unit Cost	Total Cost	UACS Object Code
I hereby certify to the correctness of the above information. _____ Signature over Printed Name of Supply and/or Property Custodian					Posted by: _____ Signature over Printed Name of Designated Accounting Staff		
					_____ Date		

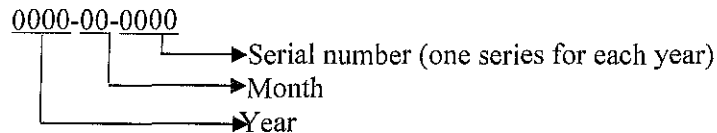
**REQUISITION AND ISSUE SLIP
(RIS)**

INSTRUCTIONS

A. The RIS shall be used by the Requisitioning Division/Office to request supplies/goods/equipment/property carried in stock and by the Supply and/or Property Division/Unit to issue the items requested.

B. This form shall be accomplished as follows:

1. **Entity Name** – name of the agency/entity
2. **Fund Cluster** – fund cluster name/code in accordance with the UACS
3. **Division/Office** – name of the requisitioning division/office
4. **Responsibility Center Code** – cost/responsibility center code of the requisitioning division/office
5. **RIS No.** – RIS control number assigned by the designated personnel in the Supply and/or Property Division/Unit. It shall be numbered in the following manner:



6. **Requisition-Stock No.** – stock number of the item being requisitioned as provided by the Supply and/or Property Division/Unit
7. **Requisition-Unit** – unit of measurement of the stock being requisitioned such as piece, roll, box, ream, etc.
8. **Requisition-Description** – description of the item being requisitioned
9. **Requisition-Quantity** – number/quantity of the stock being requisitioned
10. **Purpose** – brief explanation of purpose pertaining to the stock being requisitioned
11. **Requested by and date** – signature, printed name and designation of the Head/Authorized Representative of the Requisitioning Division/Office, and date of request
12. **Approved by and date** – signature, printed name and designation of the person authorized to approve the issue of the item/s, and date of approval after determining the reasonableness of the quantity and nature of item/s being requested and ensuring that the same does/do not exceed the planned usage for the period
13. **Stock Available? Yes or No** – A Purchase Request shall be prepared by the Requisitioning Office/Unit for item/s not available on stock.
14. **Issue-Quantity** – number of item/s issued
15. **Issue-Remarks** – additional information regarding the item/s issued
16. **Issued by and date** – signature, printed name and designation of the Supply and/or Property Custodian who issued the item/s and date of issue
17. **Received by and date** – signature, name and designation of the person who received the item/s and date of receipt

C. All item/s requested shall be based on the Project Procurement Management Plan.

D. This form shall be prepared in three copies distributed as follows:

- Original* – Accounting Division/Unit (to be attached to the RSMI)
- Copy 2* – Requisitioning Division/Office's file
- Copy 3* – Supply and/or Property Division/Unit's file

REQUISITION AND ISSUE SLIP

Entity Name : _____ Fund Cluster : _____

Division : _____				Responsibility Center Code : _____			
Office : _____				RIS No. : _____			
<i>Requisition</i>				<i>Stock Available?</i>		<i>Issue</i>	
Stock No.	Unit	Description	Quantity	Yes	No	Quantity	Remarks
Purpose: _____							

	Requested by:	Approved by:	Issued by:	Received by:			
Signature :							
Printed Name :							
Designation :							
Date :							

**STOCK CARD
(SC)**

INSTRUCTIONS

- A. The SC is a form used in the Supply and/or Property Division/Unit for each type of supplies to record all receipts and issues made. It shall be maintained by fund cluster.
- B. This form shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
 2. **Fund Cluster** – fund cluster name/code in accordance with the UACS
 3. **Item/Description** – name of the item and its description
 4. **Unit of Measurement** – unit of measurement of inventory requested (i.e., piece, roll, box, ream, etc.)
 5. **Stock No.** – stock number assigned by the property personnel for each type of supplies
 6. **Re-order Point** – minimum quantity of stocks which signals the need to re-order the item
 7. **Date** – date of the source document
 8. **Reference** – reference document used as a basis in recording transactions such as the receipt/issue of supplies
 9. **Receipt-Qty.** – quantity of supplies received/purchased
 10. **Issue-Qty./Office** – quantity of supplies issued and the recipient office/unit
 11. **Balance-Qty.** – the difference between the 'Receipt' and 'Issue' columns which shall be equal to the quantity of supplies on hand/stock at the Supply and/or Property Division/Unit
 12. **No. of Days to Consume** – estimated number of days for which the stock is to be consumed as determined by the Supply and/or Property Division/Unit based on historical data.
- C. Transactions shall be posted promptly from source documents.
- D. The agency/entity shall conduct physical count of inventories every semester. The semestral physical inventory of supplies shall be reconciled with the SLCs and controlling accounts and Supply and/or Property records. Any discrepancies shall be immediately verified and adjusted.
- E. The balance per stock card shall be reconciled regularly with the SLC maintained by the Accounting Division/Unit.

