



PAMBANSANG PUNONGHIMPILAN TANOD BAYBAYIN NG PILIPINAS
(National Headquarters Philippine Coast Guard)
139 25th Street, Port Area
1018 Manila

NHQ-PCG/CGLSC/CGSAO

14 May 2024

**CIRCULAR
NUMBER 10-24**

**GUIDELINES ON THE CONDUCT OF PHYSICAL INVENTORY OF PROPERTY,
PLANT AND EQUIPMENT (PPE) AND SUPPLIES AND MATERIALS**

1. PURPOSE

This Circular prescribes the guidelines, procedures and policies for the Conduct of Physical Inventory of Property, Plant and Equipment and Supplies and Materials which is required semi-annually or annually for checking the integrity of custodianship.

2. REFERENCES

- A. Government Accounting Manual (GAM)
- B. Memorandum from Commander, CGLSC dated 16 September 2019
- C. COA Circular Nr. 2020-006 dated 31 January 2020
- D. PCG Circular Nr. 06-19 dated 20 May 2019 (Subject: Disposal of PCG Properties and Utilization of the Income Derived Therefrom)

3. SCOPE

This circular is applicable to all government properties in all units of the Philippine Coast Guard:

- A. To validate the existence of properties, plant and equipment (PPE) and supplies and materials;
- B. To check the integrity of records of stockpiled items;
- C. To determine the conditions and functionality of properties, plant and equipment;
- D. To update records on properties, plant and equipment and supplies and materials.
- E. To reconcile the records submitted by the different PCG Units and offices.

4. DEFINITION OF TERMS:

- A. **Command Responsibility** - obligation imposed by laws and regulations to the Commanders of PCG Major Commands, Districts, Other Units and Offices to ensure that their Command Authority be carried out by the lower level of Command to properly record, maintain and utilize all PCG PPE and Supplies and Materials.
- B. **Custodianship** - obligation imposed by laws and regulations on any member of the PCG who protects and maintains property or records entrusted with custody.



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- C. **High-valued items** - accountability shall only be extinguished upon return of the item to the Property and/or Supply Division/Unit or in case of loss, upon approval of the request for the relief from property accountability, regardless of the expiration of the estimated useful life.
- D. **Inventory** - list of properties such as Property, Plant and Equipment (PPE) and Supplies and Materials.
- E. **Inventory Custodian Slip (ICS)** - form used by the Property and/or Supply Division/Unit to issue tangible items amounting to less than P50,000.00 to end-user to establish accountability over them. **(Annex A)**
- F. **Low-valued items** - accountability shall be extinguished upon expiration of the estimated useful life, or upon return of the property before the end of its useful life, whether serviceable or non-serviceable, to the Property and/or Supply Division/Unit.
- G. **Materials** – are expendable commodities used by the government in the process of manufacture or constructions including parts or remnants from destroyed or damaged fixed assets.
- H. **PCG Inventory Committee** - refers to personnel responsible for the conduct of regular inspection and physical accounting of PCG Property, Plant and Equipment (PPE) and Supplies and Materials to all PCG Units.
- I. **Physical inventory** - actual count of the property which includes all PCG PPE contained in the property book of accounts, properties found in station, properties covered by deed of donation, captured, confiscated, surrendered and deposited (CCSD) firearms/properties under custody for safekeeping or deposited as evidence in court proceedings.
- J. **Property Acknowledgement Receipt (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. **(Annex B)**
- K. **Property Responsibility and Accountability** - obligation imposed by laws and regulations the Supply Accountable Officer (SAO) or Logistics Officer to keep official records of inventories.
- L. **Property Transfer Report (PTR)** - 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. **(Annex C)**
- M. **Property, Plant and Equipment (PPE)** - refers to land; land improvements; buildings and other structures; information and communication; machinery and equipment; transportation equipment; furniture's and fixtures and books; leasehold improvements; and other PPE including specialist military equipment; infrastructure assets, and heritage assets. It also covers accounting treatment, recognition, measurement, derecognition to ensure that all PPEs are properly valued and recorded, and the disclosure requirements in reporting PPE.
- N. **Receipt of Returned Semi-Expendable Property** - this form shall be prepared by the Accountable Officer for returned semi-expendable property whether serviceable or unserviceable. **(Annex D)**

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- O. **Registry of Semi-Expendable Property Issued (RegSPI)** - a registry maintained in the Property and/or Supply Division/Unit for each class of issued semi-expendable property. The property and /or Supply Custodian shall record promptly the issue, return, reissue, disposal, and other information about the asset. It shall be maintained by fund.
- P. **Report of Semi-Expendable Property Issued (RSPI)** - a report prepared by the Property and/or Supply Division/Unit to report/summarize all issued semi-expendable property (by semi-expendable property number) at least weekly. It shall be used by the Accounting Division/Unit as basis in preparing the journal entry voucher to recognize the semi-expendable property issued. **(Annex E)**
- Q. **Report of Supplies and Materials Issued (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. **(Annex F)**
- R. **Report on the Physical Count of Inventories (RPCI)** - is 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. **(Annex G)**
- S. **Report on the Physical Count of Property, Plant and Equipment (RPCPPE)** - is a 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. **(Annex H)**
- T. **Report on the Physical Count of Semi-Expendable Property (RPCSP)** - 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 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. **(Annex I)**
- U. **Semi-expendable property** - tangible items which meet the definition and recognition criteria of Property, Plant and Equipment (PPE), but below the capitalization threshold of P50,000.00.
- a) Low-valued items – cost of each item is P 5,000.00 or less;
 - b) High-valued items – cost of each item is more than P 5,000.00 but less than P50,000.00.
- V. **Supplies** - are expendable commodities which are normally consumed within a year in connection with government operations.
- W. **Tangible Assets/Items** - are identifiable non-monetary assets with physical substance.
- X. **Waste Material Report** - this form shall be used by the Supply and/or Property Custodian to report all waste materials previously taken up in the books of accounts as assets or in his/her custody so that they may be properly disposed of and derecognized from the books. **(Annex J)**

5. GENERAL POLICIES AND GUIDELINES

- A. The Coast Guard Logistics Systems Command (CGLSC) is responsible for the issuance of directives to supervise the conduct of nationwide physical accounting of PCG PPE, Supplies and Materials;
- B. Personnel entrusted with the custody of PCG PPE, Supplies and Materials shall be deemed primarily accountable for the said property;
- C. All PCG Units, Offices and Districts are required to submit the list of all newly procured PPE, real estate and other assets immediately after its acquisition to Coast Guard Accounting Service Office and Supply Accountable Office;
- D. All issued PCG PPE shall have an approved PAR and PTR by the Supply Accountable Officer, Unit Commander or Head of Office;
- E. All issued PCG Semi-expendable property shall have an approved ICS by Supply Accountable Officer and Property Custodian;
- F. The issuance of PCG PPE and semi-expendable property shall solely be for the administrative and operational use of the PCG. No PPE and semi-expendable property shall be loaned or issued to other entity either private or government, without the proper approval authority;
- G. Disposal of properties shall be governed by the PCG Circular Nr. 06-19 dated 20 May 2019 (Subject: Disposal of PCG Properties and Utilization of the Income Derived Therefrom);
- H. All Major Commands, Coast Guard Districts, CG Forces/CG Bases and Other Units may establish their respective Inventory Committee based on the Coast Guard District Inventory Committee (#6. Composition of the Inventory Committee, letter D.) and formulate their implanting policies on the inventory procedures on the PPE and semi-expendable property peculiar to their Units/Districts in accordance with the existing policies;
- I. All Unit Commanders and Head of Offices shall ensure that all PPE and semi-expendable property are properly recorded and accounted;
- J. All PCG Units and Offices shall conduct and submit a monthly inventory report covering the 1st day until the last day of the month that will be submitted every 5th day of the following month of PPE with an RPCPPE form with supporting documents, and for the semi-expendable property are RSMI and RSPI (if Issued) RPCSP and RPCI (for Inventory) to CGLSC (Attn: CGSAO);
- K. All PCG Units and Offices shall conduct and submit annual inventory report of PPE with an RPCPPE form with supporting documents, and for the semi-expendable property are RSMI and RSPI (if Issued) RPCSP and RPCI (for Inventory) to CGLSC (Attn: CGSAO);
- L. All PCG Units/Offices shall maintain PAR of every PPE with complete detailed item specification, including accessories i.e., narrative description of the items and etc., and renew every three (3) years or every time there is a change of custodianship/user of the property and no turn-over and assumption of office shall be enforced without the proper inventory and turn-over of unit PPE;



- M. All PCG Units/Offices shall maintain ICS of every tangible item amounting to less than P50,000.00 with complete detailed item specification, including accessories i.e. narrative description of the items and etc., and renew every three (3) years or every time there is a change in custodianship/user of the property;

Classification of semi-expendable property:

- a) Low-valued items – cost of each item is P5,000.00 or less;
- b) High-valued items – cost of each item is more than P5,000.00 but less than P50,000.00.

- N. Commander, Coast Guard Logistics Systems Command will submit to the Commandant, PCG (Attn: CG-4) the annual inventory of all PCG PPE and semi-expendable property submitted by all PCG Units and Offices;
- O. The Inventory Committee/Inventory Team shall be composed of adequate number of members to be able to complete the physical inventory in three months or less;
- P. The members of the Inventory Committee/Inventory Team shall be temporarily relieved from all their regular duties to devote their full time in the conduct of the physical inventory taking until the same is completed.

6. COMPOSITION OF THE INVENTORY COMMITTEE

A. The PCG Inventory Committee:

Commander, CGLSC	Chairperson
DCS for Logistics, CG-4	Vice Chairperson
CGLSC Representative	Member
CGSAO Representative	Member
CGREMS Representative	Member
CG-4 Representative	Member
CGASO Representative	Member
MSSC Representative	Member
CG-10 Representative	Member
CGWCEISC Representative	Member
Chief of Staff, CGLSC	Head Secretariat
Assistant SAO, PCG	Assistant Secretariat

B. The Chairperson of the PCG Inventory Committee may appoint additional members, if necessary.

C. The inventory taking activities shall be witnessed by representative/s either from Coast Guard Internal Audit or COA/Resident Auditor.

D. Similarly, on the Regional/District level, below is the Inventory Committee composition:

The Coast Guard District Inventory Committee:

Commander, CG District	Chairperson
D-4	Vice Chairperson
SAO Representative	Member
REMS Representative	Member
D-4 Representative	Member
MSSU Representative	Member
D-10 Representative	Member

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D-11 Representative
Commander, LFMC
RSO

Member
Head Secretariat
Assistant Secretariat

7. FUNCTIONS OF PCG INVENTORY TEAM:

Once the inventory taking has started, the Committee shall perform the following functions on a "Jury Duty" to avoid interruption of the activity:

- A. Verify the existence of property, plant and equipment and semi-expendable properties;
- B. Validate stock level/count of all stockpiled items;
- C. Reconcile and prepare reports of discrepancies between physical count of inventories and property records;
- D. Establish accountability and responsibility over the property, plant and equipment and semi-expendable properties;
- E. Establish conditions and functionality of property, plant and equipment and semi-expendable properties;
- F. Prepare and submit final Inventory Reports together with the recommendation and findings to the Chairperson of Committee or Head Secretariat for approval.

8. INVENTORY PROCEDURES:

Prior to the conduct of the actual inventory by the Committee, a radio message shall be disseminated to all PCG Units to submit the actual inventory reports to CGSAO for initial assessment of the reports.

A. Conduct of Physical Inventory

The PCG Committee/Coast Guard District Inventory Committee is responsible for the actual count and in ensuring the existence of all properties, plant and equipment and supplies and materials on stock. The valuation and/or costing for unvalued properties shall be the responsibility of Accounting Division/Unit.

Any adjustment of records of properties and supplies and materials shall be done immediately by the Committee with the knowledge and consent of the Head of the Unit/Office concerned.

B. Documents Required as Basis of Inventory Taking Activities

- a) Prior Year's Inventory Reports
- b) Property Card (**Annex K**)
- c) Semi-Expendable Property Card (**Annex L**)
- d) List of Newly Acquired Equipment/Properties
- e) Property Acknowledgement Receipt (PAR)
- f) Inventory Custodian Slip (ICS) for Low-valued items
- g) Inventory Custodian Slip (ICS) for High-valued items
- h) Stock Card (**Annex M**)
- i) Deed of donation and acceptance of donated properties
- j) Registry of Semi-Expendable Property Issued (RegSPI)
- k) Other documents relevant to the inventory



C. Property Identification (Property Labeling and Tagging)

a) The PCG shall adopt a uniform identification system for easy recognition of equipment/property/ies. The Property/Supply Officer shall assign a property sticker for each and every property/equipment according to system. The property sticker shall contain all vital information of each equipment/property for easy identification, as follows:

- i. Brief description of the property/equipment
- ii. Model Number
- iii. Serial Number
- iv. Property Number
- v. Acquisition Date/Cost
- vi. Person Accountable
- vii. Space for Validation/Signature of the Inventory Committee

b) For the property labels, distinct color coding for each item category for easy identification is as follows:

COLOR CODING OF PCG ASSETS

NATIONAL HEAD QUARTERS PHILIPPINE COAST GUARD

DESCRIPTION	CODE	COLOR CODING
A. AIRCRAFT AND AIRCRAFT GROUND EQUIPMENT	10606030	ORANGE
B. BUILDING	10604010	PINK
C. BOOKS	10407020	BROWN
D. COMMUNICATION EQUIPMENT	10605070	RED
E. DISASTER RESPONSE AND RESCUE EQUIPMENT	10605090	BLUE
F. FURNITURE & FIXTURES	10607010	YELLOW
G. INFORMATION AND COMMUNICATIONS EQUIPMENT	10605030	GREEN
H. LAND	10601010	VIOLET
I. Leased Asset Improvements, Buildings and Other Structures	10609020	GRAY
J. MEDICAL EQUIPMENT	10605110	OLIVE
K. MILITARY , POLICE & SECURITY EQUIPMENT	10605100	KHAKI
L. MOTOR VEHICLES	10606010	MAROON
M. OFFICE EQUIPMENT	10605020	LIGHT GREEN
N. OTHER LAND IMPROVEMENTS	10602990	YELLOW GREEN
O. OTHER EQUIPMENT	10605990	NAVY BLUE
P. OTHER PROPERTY PLANT AND EQUIPMENT	10638990	MAGENTA
Q. OTHER STRUCTURES	10604990	AZURE
R. SEAPORT SYSTEMS LIGHTHOUSES	10603070	WHITE
S. SPORT EQUIPMENT	10605130	SILVER
T. TECHNICAL AND SCIENTIFIC EQUIPMENT	10605140	PURPLE
U. WATERCRAFTS	10606040	LIGHT BLUE
V. WORK ZOO ANIMALS	10638010	AQUAMARINE

D. Validation/Inventory Taking

In order to facilitate the smooth conduct of inventory, the Chairperson of the Committee shall give specific assignment to his/her members as follows:



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- a) **Counter** – Check the property description as listed in the reference documents and state its present condition.
- b) **Tagger** – Replace the property sticker/tag, if necessary.
- c) **Checker** – List all equipment/properties that are found at the station but not listed in the reference documents and indicate the condition of the equipment/property in the remarks portion of the inventory sheet.
- d) **Validator** – usually the Chairperson or Vice Chairperson of the Committee, unless delegated to other member, who sign the space provided on the sticker/tag indicating therein the date of inventory.

E. Flow of Physical Inventory of PPE and Semi-Expendable Property (Annex M)

- a) PCG Units to prepare and provide RPCPPE report with corresponding PAR for non-expendable property and Registry of Semi-expendable Property Issued (RegSPI) with corresponding RPCSP and ICS for semi-expendable property that are classified into two categories: (1) Low-valued items – cost of each item is P5,000.00 or less; (2) High-valued items- cost of each item is more than P5,000.00 but not less than P50,000.00.
- b) Designated Property, Plant and Equipment (PPE) Inventory Officers of all PCG units shall perform the following duties and responsibilities:
 - i. Locate and record PPE and semi-expendable property.
 - ii. Consolidate all PAR and ICS available from the PCG Unit, PPE items identified without PAR and semi-expendable property without ICS shall be provided immediately after the inventory.
 - iii. Determine the condition of PPE and semi-expendable property items (Serviceable/Unserviceable).
 - iv. Conduct the proper tagging for serviceable PPE and semi-expendable property while unserviceable property shall be disposed with attached WMR, PTR and RRSP and forwarded to the Disposal Branch.
 - v. Record the tagged PPE and semi-expendable property in the Inventory Test Count Sheet.
- c) Unit representative shall determine and sign the verified tagged PPE and semi-expendable property.
- d) After the physical inventory, the Inventory Committee shall reconcile the result of the activity with the SAO and ASO records.
- e) All discrepancies between the physical count and records shall be reported to concerned unit/official and reconciled immediately.

9. PREPARATION AND SUBMISSION OF REPORTS

- A. Upon completion of the monthly physical count, all PCG Districts, Units and Offices shall prepare the required PPE and semi-expendable property inventory documents.

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- B. Upon completion of the semi-annual and annual physical count, all PCG Districts, Units, Offices and Inventory Committee shall prepare the required PPE and semi-expendable property inventory documents.
- C. The Committee shall prepare the required inventory reports.
- D. The inventory reports shall be made in official form and reproduced in four (4) copies prepared by the Head Secretariat and Assistant Secretariat, and shall be verified by the Vice Chairperson and attested by witnesses from CGIA and/or COA, subject to the approval of the Chairperson, PCG Inventory Committee or representative.

Original – COA Auditor
Copy 2 – Accounting Division/Unit
Copy 3 – Property Division/Unit
Copy 4 – Inventory Committee

- E. Upon approval by the Chairperson, Inventory Committee or his/her representative, a copy of the report shall be submitted to COA/Resident Auditor not later than the deadline specified under Inventory Procedure.

All Unit Commanders/ Heads of Offices shall be responsible for the strict implementation and dissemination of this Circular and shall likewise ensure updated submission of required documents according to its purpose.

10. RESCISSION

All other publications, issuances, guidelines or their specific provision/s that are inconsistent or in conflict with this Circular are hereby rescinded, amended and/or revoked.


11. EFFECTIVITY

This Circular shall take effect upon publication.

BY COMMAND OF COAST GUARD ADMIRAL GAVAN:

OFFICIAL:

HOSTILLO ARTURO E CORNELIO
CG RADM
Chief of Coast Guard Staff


JAYSIEBELL B FERRER
CG CDR
Coast Guard Adjutant

Annexes:

- A - Inventory Custodian Slip
- B - Property Acknowledgement Receipt
- C - Property Transfer Report
- D - Receipt of Returned Semi-Expandable Property
- E - Report of Semi-Expandable Property Issued
- F - Report of Supplies and Materials Issued
- G - Report on the Physical Count of Inventories
- H - Report on the Physical Count of Property, Plant and Equipment
- I - Report on the Physical Count of Semi-Expandable Property
- J - Waste Material Report
- K - Property Card
- L - Semi-Expendable Property Card
- M - Stock Card
- N - Flow of Physical Inventory of PPE and Semi-Expendable Property

INVENTORY CUSTODIAN SLIP

Entity Name: _____

Fund Cluster : _____

ICS No : _____

Quantity	Unit	Amount		Date Acquired	Description	Serial Number	Item No.	Estimated Useful Life
		Unit Cost	Total Cost					

<p>Received From:</p> <p style="text-align: center;">Signature Over Printed Name</p> <p style="text-align: center;">Name Position/Office</p> <p style="text-align: center;">Date</p>	<p>Received By:</p> <p style="text-align: center;">Signature Over Printed Name</p> <p style="text-align: center;">Name Position/Office</p> <p style="text-align: center;">Date</p>
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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)

Donation
 Relocate
 Reassignment
 Others (Specify) _____

Date Acquired	Property No.	Description	Amount	Condition of PPE

Reason for Transfer:

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



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.				Posted by:			
_____ Signature over Printed Name of Supply and/or Property Custodian				_____ Signature over Printed Name of Designated Accounting Staff		_____ Date	



REPORT ON THE PHYSICAL COUNT OF INVENTORIES

(Type of Inventory Item)
As at _____

Fund Cluster : _____ is accountable, having assumed such accountability on _____ (Date of Assumption)
For which (Name of Accountable Officer) _____ (Official Designation) _____ (Entity Name)

Article	Description	Stock Number	Unit of Measure	Unit Value	Balance Per Card (Quantity)	On Hand Per Count (Quantity)	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



REPORT ON THE PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT
AIRCRAFT AND AIRCRAFT GROUND EQUIPMENT (10606030)
 (Type of Property, Plant and Equipment)
 As at _____

Fund Cluster : _____
 For which _____ is accountable, having assumed such accountability on _____
 (Name of Accountable Officer) (Official Designation) (Entity Name) (Date of Assumption)

ARTICLE	DESCRIPTION	PROPERTY NUMBER	UNIT OF MEASURE	UNIT VALUE	DATE ACQUIRED	SERIAL NUMBER	QUANTITY per PROPERTY CARD	QUANTITY per PHYSICAL COUNT	SHORTAGE/OVERAGE		REMARKS	LOCATION
									Quantity	Value		
TOTAL 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

BUILDING (10604010)

(Type of Property, Plant and Equipment)

As at _____

Fund Cluster : _____ is accountable, having assumed such accountability on _____ (Date of Assumption)
 For which _____ (Name of Accountable Officer) _____ (Official Designation) _____ (Entity Name)

ARTICLE	DESCRIPTION	PROPERTY NUMBER	UNIT OF MEASURE	UNIT VALUE	DATE ACQUIRED	QUANTITY per PROPERTY CARD	QUANTITY per PHYSICAL COUNT	SHORTAGE/OVERAGE		REMARKS	LOCATION
								Quantity	Value		
TOTAL 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

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REPORT ON THE PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT

COMMUNICATION EQUIPMENT (10605070)

(Type of Property, Plant and Equipment)

As at _____

Fund Cluster : _____ is accountable, having assumed such accountability on _____ (Date of Assumption)
 For which _____ (Name of Accountable Officer) _____ (Official Designation) _____ (Entity Name)

ARTICLE	DESCRIPTION	PROPERTY NUMBER	UNIT OF MEASURE	UNIT VALUE	DATE ACQUIRED	SERIAL NUMBER	QUANTITY per PROPERTY CARD	QUANTITY per PHYSICAL COUNT	SHORTAGE/OVERAGE		REMARKS	LOCATION
									Quantity	Value		
TOTAL 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
DISASTER RESPONSE AND RESCUE EQUIPMENT (10605090)**

(Type of Property, Plant and Equipment)
As at _____

Fund Cluster: _____ is accountable, having assumed such accountability on _____ (Date of Assumption)
For which _____ (Name of Accountable Officer) _____ (Official Designation) _____ (Entity Name)

ARTICLE	DESCRIPTION	PROPERTY NUMBER	UNIT OF MEASURE	UNIT VALUE	DATE ACQUIRED	SERIAL NUMBER	QUANTITY per PROPERTY CARD	QUANTITY per PHYSICAL COUNT	SHORTAGE/OVERAGE		REMARKS	LOCATION
									Quantity	Value		
TOTAL 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
FURNITURE AND FIXTURES (10607010)**

(Type of Property, Plant and Equipment)
As at _____

Fund Cluster : _____ is accountable, having assumed such accountability on _____ (Date of Assumption)
For which _____ (Name of Accountable Officer) _____ (Official Designation) _____ (Entity Name)

ARTICLE	DESCRIPTION	PROPERTY NUMBER	UNIT OF MEASURE	UNIT VALUE	DATE ACQUIRED	SERIAL NUMBER	QUANTITY per PROPERTY CARD	QUANTITY per PHYSICAL COUNT	SHORTAGE/OVERAGE		REMARKS	LOCATION
									Quantity	Value		
TOTAL 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
INFORMATION AND COMMUNICATIONS EQUIPMENT (10605030)**

(Type of Property, Plant and Equipment)
As at _____

Fund Cluster : _____ is accountable, having assumed such accountability on _____ (Date of Assumption)
For which _____ (Official Designation) (Entity Name)

ARTICLE	DESCRIPTION	PROPERTY NUMBER	UNIT OF MEASURE	UNIT VALUE	DATE ACQUIRED	SERIAL NUMBER	QUANTITY per PROPERTY CARD	QUANTITY per PHYSICAL COUNT	SHORTAGE/OVERAGE		REMARKS	LOCATION
									Quantity	Value		
TOTAL 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

LAND (10601010)

(Type of Property, Plant and Equipment)
As at _____

Fund Cluster : _____ is accountable, having assumed such accountability on _____ (Date of Assumption)
For which _____ (Name of Accountable Officer) _____ (Official Designation) _____ (Entity Name)

ARTICLE	DESCRIPTION	PROPERTY NUMBER	UNIT OF MEASURE	UNIT VALUE	DATE ACQUIRED	QUANTITY per PROPERTY CARD	QUANTITY per PHYSICAL COUNT	SHORTAGE/OVERAGE		REMARKS	LOCATION
								Quantity	Value		
								TOTAL 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

MEDICAL EQUIPMENT (10605110)

(Type of Property, Plant and Equipment)
As at _____

Fund Cluster : _____ is accountable, having assumed such accountability on _____ (Date of Assumption)
For which _____ (Official Designation) _____ (Entity Name)

ARTICLE	DESCRIPTION	PROPERTY NUMBER	UNIT OF MEASURE	UNIT VALUE	DATE ACQUIRED	SERIAL NUMBER	QUANTITY per PROPERTY CARD	QUANTITY per PHYSICAL COUNT	SHORTAGE/OVERAGE		REMARKS	LOCATION
									Quantity	Value		
TOTAL 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

MILITARY, POLICE & SECURITY EQUIPMENT (10605100)

(Type of Property, Plant and Equipment)

As at _____

Fund Cluster : _____ is accountable, having assumed such accountability on _____ (Date of Assumption)
 For which _____ (Name of Accountable Officer) _____ (Official Designation) _____ (Entity Name)

ARTICLE	DESCRIPTION	PROPERTY NUMBER	UNIT OF MEASURE	UNIT VALUE	DATE ACQUIRED	SERIAL NUMBER	QUANTITY per PROPERTY CARD	QUANTITY per PHYSICAL COUNT	SHORTAGE/OVERAGE		REMARKS	LOCATION
									Quantity	Value		
TOTAL 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

MOTOR VEHICLES (10606010)

(Type of Property, Plant and Equipment)

As at _____

Fund Cluster : _____ is accountable, having assumed such accountability on _____ (Date of Assumption)
 For which _____ (Name of Accountable Officer) _____ (Entity Name) _____ (Official Designation)

ARTICLE	DESCRIPTION	PROPERTY NUMBER	UNIT OF MEASURE	UNIT VALUE	DATE ACQUIRED	ENGINE/CHASSIS/ FRAME NUMBER	CONDUCTION/P LATE NUMBER	QUANTITY per PROPERTY CARD	QUANTITY per PHYSICAL COUNT	SHORTAGE/OVERAGE		REMARKS	LOCATION
										Quantity	Value		
TOTAL 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

OFFICE EQUIPMENT (10605020)

(Type of Property, Plant and Equipment)

As at _____

Fund Cluster: _____ is accountable, having assumed such accountability on _____ (Date of Assumption)
 For which _____ (Name of Accountable Officer) _____ (Entity Name) _____ (Official Designation)

ARTICLE	DESCRIPTION	PROPERTY NUMBER	UNIT OF MEASURE	UNIT VALUE	DATE ACQUIRED	SERIAL NUMBER	QUANTITY per PROPERTY CARD	QUANTITY per PHYSICAL COUNT	SHORTAGE/OVERAGE		REMARKS	LOCATION
									Quantity	Value		
TOTAL 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

OTHER LAND IMPROVEMENTS (106010100)

(Type of Property, Plant and Equipment)

As at _____

Fund Cluster : _____ is accountable, having assumed such accountability on _____ (Date of Assumption)
 For which _____ (Name of Accountable Officer) _____ (Official Designation) _____ (Entity Name)

ARTICLE	DESCRIPTION	PROPERTY NUMBER	UNIT OF MEASURE	UNIT VALUE	DATE ACQUIRED	QUANTITY per PROPERTY CARD	QUANTITY per PHYSICAL COUNT	SHORTAGE/OVERAGE		REMARKS	LOCATION
								Quantity	Value		
TOTAL 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

OTHER STRUCTURES (10604990)

(Type of Property, Plant and Equipment)
As at _____

Fund Cluster : _____ is accountable, having assumed such accountability on _____ (Date of Assumption)
For which _____ (Name of Accountable Officer) _____ (Official Designation) _____ (Entity Name)

ARTICLE	DESCRIPTION	PROPERTY NUMBER	UNIT OF MEASURE	UNIT VALUE	DATE ACQUIRED	QUANTITY per PROPERTY CARD	QUANTITY per PHYSICAL COUNT	SHORTAGE/OVERAGE		REMARKS	LOCATION
								Quantity	Value		
TOTAL VALUE:											
Certified Correct by: _____						Verified by: _____					
Signature over Printed Name of Inventory Committee Chair and Members						Signature over Printed Name of COA Representative					

REPORT ON THE PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT

SEAPORT SYSTEMS LIGHTHOUSES (1060307001)

(Type of Property, Plant and Equipment)
As at _____

Fund Cluster : _____ is accountable, having assumed such accountability on _____ (Date of Assumption)
For which _____ (Name of Accountable Officer) _____ (Official Designation) _____ (Entity Name)

ARTICLE	DESCRIPTION	PROPERTY NUMBER	UNIT OF MEASURE	UNIT VALUE	DATE ACQUIRED	QUANTITY per PROPERTY CARD	QUANTITY per PHYSICAL COUNT	SHORTAGE/OVERAGE		REMARKS	LOCATION						
								Quantity	Value								
TOTAL 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									

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REPORT ON THE PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT

SPORTS EQUIPMENT (5060405013)

(Type of Property, Plant and Equipment)

As at _____

Fund Cluster : _____ is accountable, having assumed such accountability on _____ (Date of Assumption)
 For which _____ (Name of Accountable Officer) _____ (Official Designation) _____ (Entity Name)

ARTICLE	DESCRIPTION	PROPERTY NUMBER	UNIT OF MEASURE	UNIT VALUE	DATE ACQUIRED	SERIAL NUMBER	QUANTITY per PROPERTY CARD	QUANTITY per PHYSICAL COUNT	SHORTAGE/OVERAGE		REMARKS	LOCATION
									Quantity	Value		
TOTAL 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
TECHNICAL AND SCIENTIFIC EQUIPMENT (1060514000)**

(Type of Property, Plant and Equipment)
As at _____

Fund Cluster : _____ is accountable, having assumed such accountability on _____ (Date of Assumption)
For which _____ (Name of Accountable Officer) _____ (Official Designation) _____ (Entity Name)

ARTICLE	DESCRIPTION	PROPERTY NUMBER	UNIT OF MEASURE	UNIT VALUE	DATE ACQUIRED	SERIAL NUMBER	QUANTITY per PROPERTY CARD	QUANTITY per PHYSICAL COUNT	SHORTAGE/OVERAGE		REMARKS	LOCATION
									Quantity	Value		
TOTAL 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

MT

REPORT ON THE PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT

WATERCRAFTS (10606040)

(Type of Property, Plant and Equipment)
As at _____

Fund Cluster : _____ is accountable, having assumed such accountability on _____ (Date of Assumption)
For which _____ (Official Designation) _____ (Entity Name)

ARTICLE	DESCRIPTION	PROPERTY NUMBER	UNIT OF MEASURE	UNIT VALUE	DATE ACQUIRED	ENGINE/CHASIS/FRAME NUMBER	BOW NUMBER	QUANTITY per PROPERTY CARD	QUANTITY per PHYSICAL COUNT	SHORTAGE/OVERAGE		REMARKS	LOCATION
										Quantity	Value		
TOTAL VALUE:													
Certified Correct by: _____										Verified by: _____			
Signature over Printed Name of Inventory Committee Chair and Members										Signature over Printed Name of COA Representative			

REPORT ON THE PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT

WORK ZOO ANIMALS (10608010)

(Type of Property, Plant and Equipment)

As at _____

Fund Cluster : _____ is accountable, having assumed such accountability on _____ (Date of Assumption)
 For which _____ (Name of Accountable Officer) _____ (Official Designation) _____ (Entity Name)

ARTICLE	DESCRIPTION	PROPERTY NUMBER	UNIT OF MEASURE	UNIT VALUE	DATE ACQUIRED	SERIAL NUMBER	QUANTITY per PROPERTY CARD	QUANTITY per PHYSICAL COUNT	SHORTAGE/OVERAGE		REMARKS	LOCATION
									Quantity	Value		
TOTAL 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 SEMI-EXPENDABLE PROPERTY

(Type of Semi-Expendable Property)
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	Semi-Expendable Property No.	Unit of Measure	Unit Value	Balance Per Card (Quantity)	On Hand Per Count (Quantity)	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 _____									

Handwritten mark

WASTE MATERIALS REPORT

Entity Name : _____				Fund Cluster : _____		
Place of Storage : _____				Date : _____		
ITEMS FOR DISPOSAL						
Item	Quantity	Unit	Description	Record of Sales		
				Official Receipt		
				No.	Date	Amount
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
			TOTAL			
Certified Correct : _____				Disposal Approved : _____		
Signature over Printed Name of Supply and/or Property Custodian				Signature over Printed Name of Head of Agency/Entity or his/her Authorized Representative		
CERTIFICATE OF INSPECTION						
I hereby certify that the property enumerated above was disposed of as follows:						
Item	_____	Destroyed				
Item	_____	Sold at private sale				
Item	_____	Sold at public auction				
Item	_____	Transferred without cost to <u> (Name of the Agency/Entity) </u>				
Certified Correct: _____				Witness to Disposal: _____		
Signature over Printed Name of Inspection Officer				Signature over Printed Name of Witness		

PROPERTY CARD

Entity Name : _____ **PHILIPPINE COAST GUARD** Fund Cluster: _____

Property, Plant and Equipment : _____ Property Number: _____

Description : _____

Date	Reference/ PAR No.	Receipt		Issue/Transfer/ Disposal Office/Officer	Balance		Amount	Remarks
		Qty.	Qty.		Qty.	Qty.		

SEMI-EXPENDABLES PROPERTY CARD

Entity Name : _____

Fund Cluster: _____

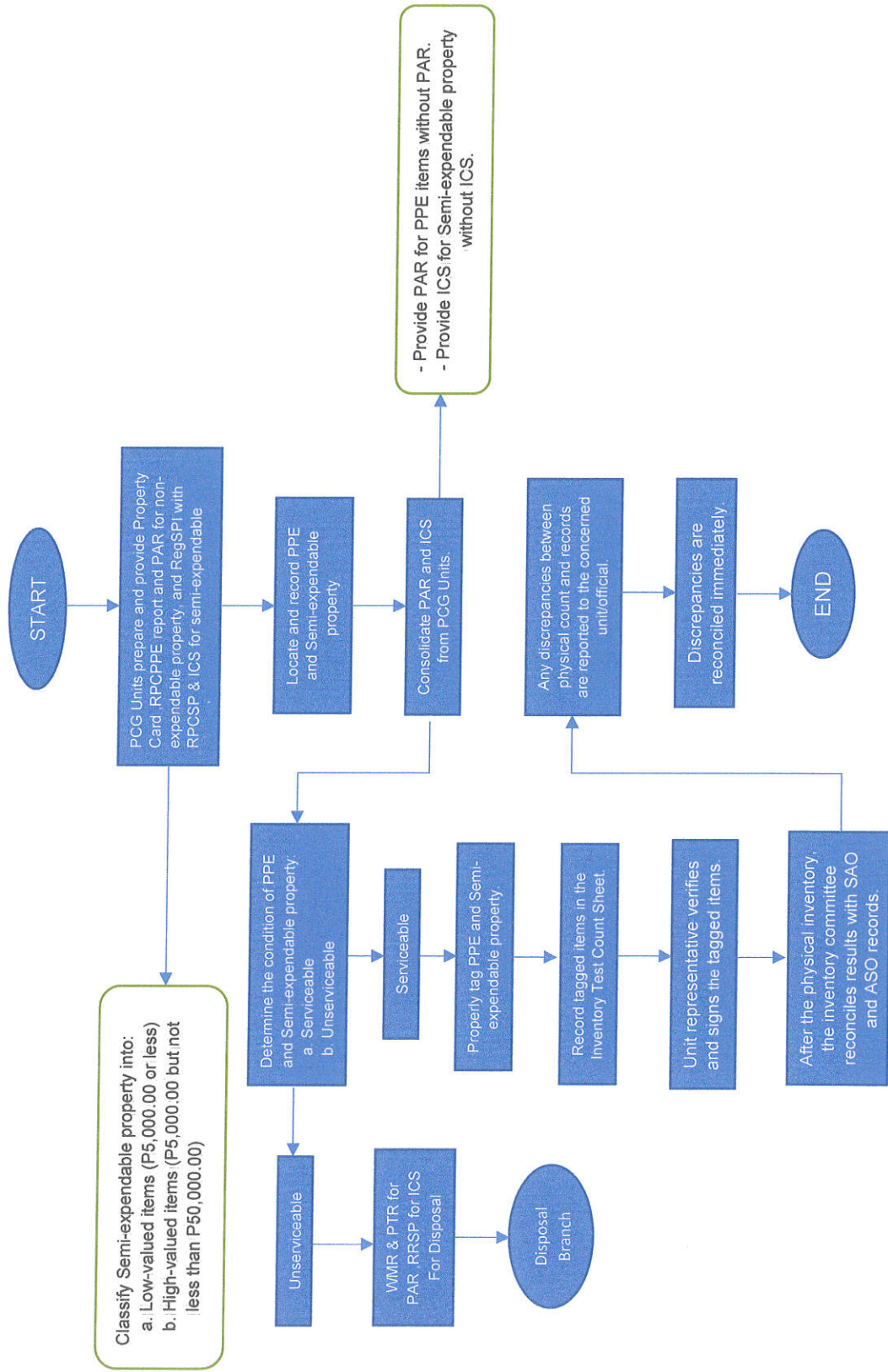
Date	Reference	Receipt			Total Cost		Item No.	Issue/Transfer/Disposal		Balance Quantity	Semi-Expendable Property:	
		Quantity	Unit Cost	Unit Cost	Quantity	Office/Officer		Amount	Remarks			

STOCK CARD

Entity Name: _____ Fund Cluster: _____

Item :		Stock No. :				
Description :		Re-order Point :				
Unit of Measurement :						
Date	Reference	Receipt	Issue		Balance	No. of Days to Consume
		Qty.	Qty.	Office	Qty.	

FLOW OF PHYSICAL INVENTORY OF PPE AND SEMI-EXPENDIBLE PROPERTY



Handwritten signature