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1.0 PURPOSE

To provide support through effective management of supplies and equipment of the commission.

2.0 SCOPE

In-charge in the acceptance, issuance, rejecting, recording, controlling and monitoring of all delivered and issued supplies and equipment of the commission.

3.0 DEFINITION OF TERMS


- 3.1 RIS – Requisition and Issue Slip. The Requisition and Issue Slip shall be used to request supplies and materials that are carried on stock.
- 3.2 PR – Purchase Request. The Purchase Request shall be used to request for the purchase of inventory/item not available on stock and it shall be the basis of preparing the Purchase Order.
- 3.3 IAR – Inspection and Acceptance Report. The Inspection and Acceptance Report shall be used to acknowledge the receipt of supplies and equipment purchased and inspection made thereof.
- 3.4 PAR – Property Acknowledgment Receipt. The Acknowledgement Receipt for Equipment shall be used to acknowledge the receipt of property and equipment for official use from the Property Officer.
- 3.5 ICS - Inventory Custodian Slip. The ICS shall be used to acknowledge the receipt of semi-expandable supplies from the Property Officer.
- 3.6 CM – Credit Memo. The CM shall be used to acknowledge the receipt of semi-expendable supplies and or equipment from the accountable person.
- 3.7 ISE - Issuance of Sports Equipment. The ISE shall be used to acknowledge the receipt of sports equipment by the National Sports Associations (NSA's) from the Property Officer.
- 3.8 ISS – Issuance of Sports Supplies. The ISS shall be used for issuance of sports supplies to National Sports Associations (NSA's).
- 3.9 ISM – Issuance of Supplies and Materials. The ISM shall be used for issuance of supplies purchased.
- 3.10 COD – Certificate of Donation. The COD shall be used for donation of supplies and equipment to stakeholders.
- 3.11 SC – Stock Card. The Stock Card shall be used to record all receipts and issuances of supplies. It shall be maintained by the Supply and Property Unit for each item in stock.
- 3.12 PC – Property Card. The Property Card shall be used by the Supply and Property Unit to record the description, transfer/acquisition, disposal, and other information about the property, plant and equipment. It shall be kept for each class of property, plant and equipment.
- 3.13 RSMI – Report of Supplies and Materials Issued. The Report of Supplies and Materials Issued shall be prepared by the Supply Officer and shall be used by the Accounting Unit as a basis in preparing the JEV to record the supplies and materials issued.
- 3.14 RPCI – Report on the Physical Count of Inventories. The Report on the Physical Count of Inventories shall be used to report the physical count of supplies by type of inventory as of given date. It shows the balance of inventory items per cards and per count and shortage/overage, if any.

MASTER

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COPY

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- 3.15** RPCPPE – Report on the Physical Count of Property, Plant and Equipment. The Report on the Physical Count of Property, Plant and Equipment shall be used to report the physical count of property, plant and equipment by type as of given date. It shows the balance of property and equipment per cards and per count and shortage/overage, if any.
- 3.16** IIRUP – Inventory and Inspection Report for Unserviceable Property. The Inventory and Inspection Report for Unserviceable Property shall be used as basis to record dropping from the books the unserviceable properties carried in the Property, Plant and Equipment accounts.
- 3.17** WMR – Waste Material Report. The Waste Material Report shall be used to report all waste materials such as destroyed spare parts and other materials considered scrap due to replacement.
- 3.18** PRT – Property Transfer Report. 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.
- 3.19** RLSDDP – Report on Loss, Stolen, Damaged or Destroyed Property. This form shall be used by the Accountable Officer to report or notify the auditor of the COA, the Chief Accountant and all other concerned of the lost, stolen, damaged or destroyed property.
- 3.20** GP – Gate Pass. The GP shall be used for the supplies and equipment to be brought outside PSC.
- 3.21** BS – Borrower’s Slip. The BS shall be used for the supplies and equipment lend from the Property Officer.

4.0 REFERENCE DOCUMENTS

- 4.1** Property and Supply Unit Operations Manual
- 4.2** Government Accounting Manual
- 4.3** Purchase Order / Contract
- 4.4** Delivery Receipt
- 4.5** Sales Invoice
- 4.6** Notice of Delivery
- 4.7** Property Card
- 4.8** Stock Card
- 4.9** Inspection and Acceptance Report
- 4.10** Requisition and Issue Slip
- 4.11** Report of Supplies and Materials Issued
- 4.12** Report on Physical Count of Inventory
- 4.13** Report on the Physical Count of Property, Plant and Equipment
- 4.14** Inventory and Inspection Report of Unserviceable Property
- 4.15** Waste Material Report
- 4.16** Issuance of Supplies and Materials
- 4.17** Issuance of Supplies and Equipment
- 4.18** Issuance of Sports Supplies
- 4.19** Inventory Custodian Slip
- 4.20** Property Acknowledgement Receipt
- 4.21** Certificate of Donation

5.0 PROCESS FLOW

- 5.1** Acceptance of Deliveries



RESPONSIBLE	FLOW CHART	REFERENCE
Property Staff	<p style="text-align: center;">START</p> <p style="text-align: center;">↓</p> <p>Upon arrival of the delivery, coordinate with Agency Inspector and COA Auditor</p> <p style="text-align: center;">↓</p>	<p>PO/Contract Delivery Receipt Sales Invoice Notice of Delivery</p>
Property Staff Agency Inspector COA Representative	<p>Checks the specs and quantity of the actual items based on approved Purchase Order, Delivery Receipt and Sales Invoice.</p> <p style="text-align: center;">↓</p>	<p>Property Manual PO/Contract Delivery Receipt Sales Invoice</p>
Property Staff, Property Head, Agency Inspector	<p>Prepares Inspection and Acceptance Report to be signed by the Agency Inspector and Property Head</p> <p style="text-align: center;">↓</p>	<p>Property Manual, GAM Inspection and Acceptance Report, Delivery Receipt, Sales Invoice PO/Contract</p>
Property Staff	<p>Records delivery of supplies in the Stock Cards and equipment in the Property Cards</p> <p style="text-align: center;">↓</p>	<p>Delivery Receipt, Sales Invoice Stock Card, Property Card GAM, Property Manual</p>
Property Staff	<p>Transmits the original copy of Inspection and Acceptance Report with complete attachments to Accounting Division for payment and another 1 set of copy to COA Office.</p> <p style="text-align: center;">↓</p> <p style="text-align: center;">END</p>	<p>Inspection and Acceptance Report, Delivery Receipt, Sales Invoice, PO/Contract, PAR, ICS, ISE, ISS, ISM, RIS, Property Manual</p>

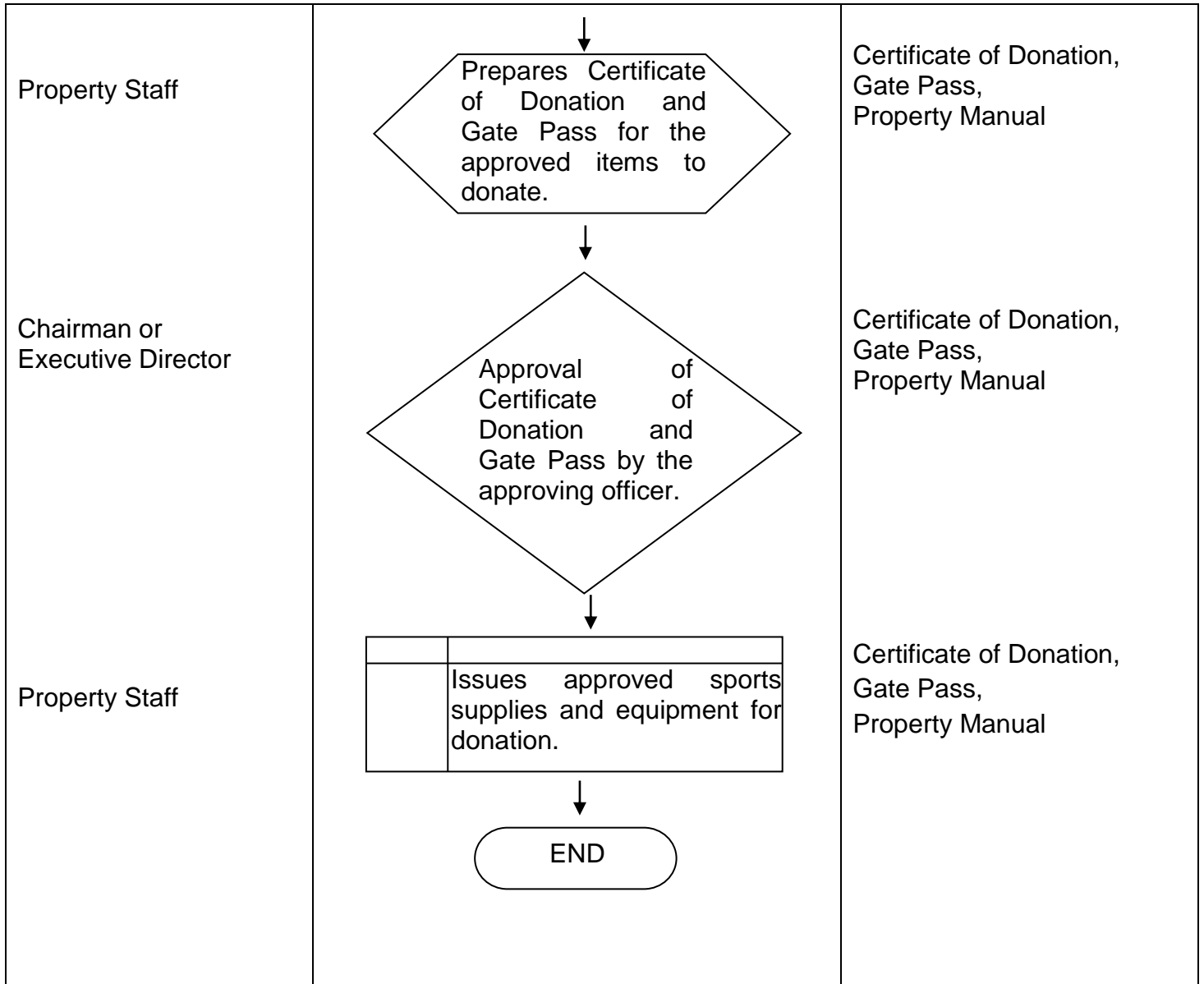


5.2 Issuance of Supplies and Equipment for Internal Customers

RESPONSIBLE	FLOW CHART	REFERENCE
Property Staff	<pre> graph TD Start([START]) --> Step1[Receives an approved Requisition and Issue Slip from internal customers for office supplies and equipment] </pre>	Requisition and Issue Slip, GAM, Property Manual
Property Staff	<pre> graph TD Step1 --> Step2[Issues approved supplies through the following: 1. Approved Requisition and Issue Slip (RIS) 2. Inventory Custodian Slips (ICS) for semi-expendable items 3. Property Acknowledgment Receipt (PAR) for equipment] Step2 --> End([END]) </pre>	GAM, Property Manual, ICS, PAR, RIS, ISM, ISS, ISE

5.3 Issuance of Supplies and Equipment for Donation for External Customers

RESPONSIBLE	FLOW CHART	REFERENCE
Property Staff	<pre> graph TD Start([START]) --> Step1[Receives approved letter of request from Office of the Chairman or Office of the Executive Director for sports supplies and equipment for donation to various external requesting parties.] </pre>	Board Resolution, Approved Request Letter, Property Manual



5.4 Recording of Issued Supplies and Equipment

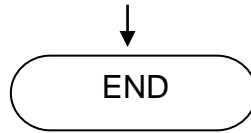
RESPONSIBLE	FLOW CHART	REFERENCE
Property Staff		GAM, Property Manual RIS, ISM, ISE, ISS
		GAM, Property Manual



Property Staff	↓ Sort the Requisition and Issue Slips and Certificate of Donation based on RIS number.	RIS, ISM, ISE, ISS
Property Staff	↓ <ul style="list-style-type: none"> ➤ Records all issued supplies in the stock cards per stock number ➤ Records all issued equipment in the Property Cards per equipment. 	GAM, Property Manual RIS, ISM, ISE, ISS Property Card, Stock Card
	↓ END	

5.5 Reports all Issued Supplies and Equipment

RESPONSIBLE	FLOW CHART	REFERENCE
Property Staff	START	↓
Property Staff	Encodes all Requisition and Issue Slips (RIS) and Certificate of Donation (COD) for the month.	Property Manual, GAM, RIS, Certificate of Donation, ISM, ISS, ISE, ICS
Property Staff Property Head	Prepares Report of Supplies and Materials Issued and to be certified correct by the Property Head	GAM, Property Manual, RSMI
Property Staff	Submits the Report of Supplies and Materials Issued to Accounting Division with attachment of original Requisition and Issue Slips and Certificate of Donation.	GAM, Property Manual, RSMI



5.6 Physical Count of Inventory

RESPONSIBLE	FLOW CHART	REFERENCE
Property Staff Accounting Representative, COA Representative	<pre> graph TD START([START]) --> Step1[Coordinate with Accounting and COA Auditor for the physical count of supplies] </pre>	Special Order for the Inventory Team
Property Staff, Accounting Representative, COA Representative	<pre> graph TD Step1 --> Step2[Conducts physical count of Office Supplies, Supplies for Donation, NSA Supplies] </pre>	GAM, Property Manual, RPCI, Stock Card
Property Staff, Inventory Team, Head of the Agency	<pre> graph TD Step2 --> Step3{{Prepares Report on the Physical Count of Inventory to be signed by the Inventory Team and the Head of the Agency.}} </pre>	GAM, Property Manual, RPCI, Stock Card
Property Staff	<pre> graph TD Step3 --> Step4[Submits the Annual Report on the Physical Count of Inventory to COA and Accounting Division] Step4 --> END([END]) </pre>	GAM, Property Manual, RPCI



5.7 Physical Count of Property, Plant and Equipment, Other Structures, and Office Buildings

RESPONSIBLE	FLOW CHART	REFERENCE
<p>Property Representative, Accounting Representative, Engineering Representative, COA Representative</p>	<p>START</p> <p>↓</p> <p>Coordinate with Accounting, Engineering and COA for the physical count of Property, Plant and Equipment (PPE), Other Structures and Office Buildings</p>	<p>Special Order for the Inventory Team, GAM, Property Manual</p>
<p>Property Representative, Accounting Representative, Engineering Representative, COA Representative</p>	<p>↓</p> <p>Conducts physical count of Property, Plant and Equipment, Other Structures, and Office Buildings to all venues of PSC includes outside PSC premises</p>	<p>GAM, Property Manual, RPCPPE, Property Card, PAR</p>
<p>Property Staff, Inventory Team, Head of the Agency</p>	<p>↓</p> <p>Prepares Report on the Physical Count of Property, Plant and Equipment, Other Structures, and Office Buildings to be signed by the Inventory Team, and Head of the Agency.</p>	<p>GAM, Property Manual, RPCPPE, Property Card, PAR</p>
<p>Property Staff</p>	<p>↓</p> <p>Submits the Annual Report on the Physical Count of Property, Plant and Equipment, Other Structures, and Office Building to COA and Accounting Division.</p> <p>↓</p> <p>END</p>	<p>GAM, Property Manual, RPCPPE, Property Card, PAR</p>



5.8 Retrieval of Used, Not Needed Serviceable and Unserviceable Equipment


RESPONSIBLE	FLOW CHART	REFERENCE		
Property Staff	<p style="text-align: center;">START</p> <p style="text-align: center;">↓</p> <div style="border: 1px solid black; padding: 5px; margin: 5px auto; width: 80%;"> <p>Upon physical count of equipment, retrieves all the used, not needed serviceable and unserviceable equipment</p> </div> <p style="text-align: center;">↓</p>	GAM, Property Manual, RPCPPE, PAR, PC		
Property Staff, Property Head	<div style="border: 1px solid black; padding: 5px; margin: 5px auto; width: 80%;"> <p>Prepares Credit Memo for the retrieved/returned equipment and have it approved by the Property Head</p> </div> <p style="text-align: center;">↓</p>	GAM, Property Manual, PAR, PC, Credit Memo		
Property Staff	<table border="1" style="margin: 5px auto; width: 80%;"> <tr> <td style="width: 10%;"></td> <td style="padding: 5px;">Safe keeps all the serviceable equipment and re-issue if requested</td> </tr> </table> <p style="text-align: center;">↓</p>		Safe keeps all the serviceable equipment and re-issue if requested	GAM, Property Manual PC, RPCPPE
	Safe keeps all the serviceable equipment and re-issue if requested			
Property Staff	<div style="border: 1px solid black; padding: 5px; margin: 5px auto; width: 80%;"> <p>For unserviceable equipment:</p> <ul style="list-style-type: none"> ➤ Prepares Waste Material Report for semi-expendable equipment, and or ➤ Prepares Inventory and Inspection Report for Unserviceable Property for equipment </div> <p style="text-align: center;">↓</p>	GAM, Property Manual, WMR, IIRUP		
Executive Director	<div style="border: 1px solid black; padding: 5px; margin: 5px auto; width: 80%;"> <ul style="list-style-type: none"> ➤ Approval of Waste Material Report, and or ➤ Approval of IIRUP </div> <p style="text-align: center;">↓</p>	GAM, Property Manual, WMR, IIRUP		



<p>Agency Inspector</p>	<pre> graph TD Start(()) --> Process[Inspection of unserviceable equipment] Process --> End([END]) </pre>	<p>IIRUP, Property Manual, GAM</p>
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5.9 Disposal of Equipment

RESPONSIBLE	FLOW CHART	REFERENCE
<p>Property Staff</p> <p>Property Staff, Disposal and Appraisal Team, COA Representative</p> <p>Property Staff, COA Representative, Disposal Team</p>	<pre> graph TD Start([START]) --> Process1[Submits to COA the original, accomplished and signed Waste Material Report and Inventory and Inspection Report of Unserviceable Property which include pictures for their commendations and other requirements] Process1 --> Process2[Complies the necessary requirements by COA prior to disposal] Process2 --> Decision{Actual disposal of unserviceable equipment} Decision --> End([END]) </pre>	<p>GAM, Property Manual, WMR, IIRUP</p> <p>Special Order for Disposal and Appraisal Team</p> <p>GAM, Property Manual, WMR, IIRUP, Gate Pass</p>

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6.0 PROCEDURE

6.1 Acceptance of Deliveries

- 6.1.1 Coordinate with Agency Inspector and COA Auditor upon arrival of delivery;
- 6.1.2 Checks the item specifications, quantity, cost against approved Purchase Order, Delivery Receipt and Sales Invoice;
- 6.1.3 Accepts the delivered items;
- 6.1.4 Prepares Inspection and Acceptance Report and attach original Delivery Receipt, Sales Invoice, and approved Purchase Order and has to be signed by the Agency Inspector and Property Head;
- 6.1.5 Transmits the original copy of Inspection and Acceptance Report with complete attachments to Accounting Division for payment and another set of copy to COA office.

6.2 Issuance of Supplies and Equipment for Internal Customers

- 6.2.1 Receives an approved Requisition and Issue Slip from internal customers for office supplies and equipment;
- 6.2.2 Issues supplies and equipment through approved Requisition and Issue Slip (RIS), Inventory Custodian Slip for semi-expendable items (ICS), and Property Acknowledgment Receipt (PAR) for equipment;

6.3 Issuance of Supplies and Equipment for Donation for External Customers

- 6.3.1 Receives an approved letter of request from Office of the Chairman or Office of the Executive Director for sports supplies and equipment for donation to various external requesting parties;
- 6.3.2 Prepares Certificate of Donation and Gate Pass for the approved items to donate;
- 6.3.3 Approval of Certificate of Donation and Gate Pass by the approving officer;
- 6.3.4 Issues approved sports supplies and equipment for donation.

6.4 Recording of Issued Supplies and Equipment


- 6.4.1 Checks the completeness of information in the Requisition and Issue Slip and Certificate of Donation such as RIS number and stock number;
- 6.4.2 Sort the Requisition and Issue Slip and Certificate of Donation based on RIS number;
- 6.4.3 Records all issued supplies in the stock cards per stock number;
- 6.4.4 Records all issued equipment in the Property Cards per equipment.

6.5 Reports all Issued Supplies and Equipment

- 6.5.1 Encodes all Requisition and Issue Slips (RIS) and Certificate of Donation (COD) for the month;
- 6.5.2 Prepares Report of Supplies and Materials Issued and to be certified correct by the Property Head;
- 6.5.3 Submits the Report of Supplies and Materials Issued (RSMI) with attachment of original Requisition and Issued Slip and Certificate of Donation.

6.6 Physical Count of Inventory

- 6.6.1 Coordinate with Accounting Office and COA Auditor for the physical count of supplies;
- 6.6.2 Conducts physical count of Office Supplies, Supplies for Donation, NSA Supplies;
- 6.6.3 Prepares Report of the Physical Count of Inventory to be signed by the Inventory Team and the Head of the Agency;

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6.6.4 Submits the Annual Report on the Physical Count of Inventory to COA and Accounting Division.

6.7 Physical Count of Property, Plant and Equipment

6.7.1 Coordinate with Accounting, Engineering and COA for the physical count of Property, Plant and Equipment (PPE), Other Structures and Office Buildings;

6.7.2 Conducts physical count of Property, Plant and Equipment, Other Structures, and other Office Buildings to all venues of PSC includes outside PSC premises;

6.7.3 Prepares Report on the Physical Count of Property, Plant and Equipment, Other Structures, and other Office Buildings to be signed by the Inventory Team and the Head of the Agency;

6.7.4 Submits the Annual Report on the Physical Count of Property, Plant and Equipment, Other Structures, and Office Buildings to COA and Accounting Division.

6.8 Retrieval of used, not needed serviceable and unserviceable equipment

6.8.1 Upon physical count, retrieves all the used, not needed serviceable and unserviceable equipment;

6.8.2 Prepares Credit Memo for the retrieved/returned equipment and have it approved by the Property Head;

6.8.3 Safe keeps all the serviceable equipment and re-issue if requested;

6.8.4 For unserviceable equipment, prepares Waste Material Report for semi-expendable equipment, and or Inventory & Inspection Report of Unserviceable Property for equipment;

6.8.5 Approval of Waste Material Report, and or Inventory and Inspection Report of Unserviceable Property by the Executive Director;

6.8.6 Inspection of unserviceable equipment by Agency Inspector;

6.9 Disposal of Equipment

6.9.1 Submits to COA the original, accomplished and signed Waste Material Report, and or Inventory and Inspection Report of Unserviceable Property;

6.9.2 Complies the necessary requirements by COA prior to disposal;

6.9.3 Actual disposal of unserviceable equipment.

7.0 FORMS ATTACHED

7.1 Requisition and Issue Slip

7.2 Purchase Request

7.3 Inspection and Acceptance Report

7.4 Property acknowledgement Report

7.5 Inventory Custodian Slip

7.6 Credit Memo

7.7 Issuance of Sports Equipment

7.8 Issuance of Sports Supplies

7.9 Issuance of Supplies and Materials

7.10 Certificate of Donation

7.11 Stock Card

7.12 Property Card

7.13 Report of Supplies and Materials Issued

7.14 Report on the Physical Count of Inventories

7.15 Report on the Physical Count of Property, Plant and Equipment

7.16 Inventory and Inspection Report of Unserviceable Property



- 7.17 Waste Material Report
- 7.18 Property Transfer Report
- 7.19 Report of Lost, Stolen, Damaged or Destroyed Property
- 7.20 Gate Pass
- 7.21 Borrower's Slip

Prepared by/Date:

Reviewed by/Date:

Approved by/Date:


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ANNA CHRISTINE S. ABELLANA

Quality Management
Representative


ATTY. GUILLERMO B. IROY, JR.

Executive Director
28 April 2021