

I. Procedures in the Receipt, Inspection, Acceptance and Recording of Deliveries of Semi-expendable Property

Area of Responsibility	Seq. No.	Activity
<u>Delivery of Semi-expendable Property</u>		
Property and/or Supply Division/Unit		
Property and/or Supply Custodian	1	Signs "Received" portion of the original and Copy 2 of the Delivery Receipt (DR). Files the original and returns Copy 2 of the DR to the Supplier/Procurement Service.
	2	Prepares Inspection and Acceptance Report (IAR) in four (4) copies. Forwards Copies 1-4 of IAR, original of DR, and Copy 2 of approved Purchase Order (PO) to the Inspection Officer/Committee for inspection of deliveries.
Inspection Officer/Committee	3	<p>Inspects and verifies semi-expendable items as to quantity and conformity to specifications based on the DR and approved PO.</p> <p>If delivery is not in conformity to the specifications or delivery is incomplete, indicates notation on the IAR that the delivery is not in conformity to specifications and/or terms agreed under the approved PO and returns the Copies 1-4 of IAR, original of DR, and Copy 2 of approved PO to the Property and/or Supply Division/Unit.</p> <p>If delivery is in order, indicates the date of inspection, places check "✓" mark in the box for "<i>Inspected, verified and found in order as to quantity and specifications</i>", and signs the "Inspection" portion of the IAR. Retains Copy 2 of IAR and forwards Copies 1, 3 and 4 of IAR, original of DR and Copy 2 of PO to the Property and/or Supply Custodian for acceptance of goods delivered.</p>
Property and/or Supply Division/Unit		
Property and/or Supply Custodian	4	<p>For deliveries not conforming to specification and/or terms of the PO, receives Copies 1-4 of IAR, original of DR and Copy 2 of PO. Returns the items to the supplier and requires the latter to comply with the agreed specifications and/or terms of the PO.</p> <p>For deliveries in order, indicates the date of acceptance, places check "✓" mark in the box for "<i>Complete as to quantity and specifications</i>" or "<i>Partial (please specify quantity)</i>", and signs the "Acceptance" portion of the IAR. Stores the items delivered for issue to the Requisitioning Office.</p>




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Area of Responsibility	Seq. No.	Activity
	5	Forwards Copy 3 of IAR and photocopy of PO and DR to the Accounting Division/Unit for recording the received/accepted goods and posting to the Semi-expendable Property Ledger Card (SPLC), and Copy 4 of IAR and copy 2 of PO to the Stock Card Keeper for recording in the Semi-expendable Property Card (SPC).
<p><i>Note 1 – Distribution of the IAR shall be as follows:</i></p> <p><i>Original</i> – Property and/or Supply Division/Unit (to be attached to the Disbursement Voucher (DV), together with the original DR)</p> <p><i>Copy 2</i> – Inspection Officer/Committee</p> <p><i>Copy 3</i> – Accounting Division/Unit (to be attached to the JEV in setting up of payables)</p> <p><i>Copy 4</i> – Property and/or Supply Division/Unit file</p>		
Accounting Division/Unit		
Receiving/Releasing Staff	6	Records in the logbook the receipt of Copy 3 of IAR and photocopy of PO and DR and forwards to the Accounting Staff concerned for the preparation of Journal Entry Voucher (JEV).
Accounting Staff	7	Based on Copy 3 of the IAR and photocopy of PO and DR, prepares JEV to recognize the receipt of semi-expendable property in the books of accounts. Signs the "Prepared by" portion of the JEV and forwards the JEV and supporting documents to the Chief Accountant/Head of the Accounting Division/Unit for approval.
Chief Accountant/Head of Accounting Division/Unit	8	Reviews correctness of the journal entries and signs on "Certified Correct by" portion of the JEV. Forwards JEV and other supporting documents to designated staff for recording in the General Journal (GJ).
Property and/or Supply Division/Unit		
Property and/or Supply Custodian	9	Prepares DV. Attaches the original IAR, Copy 2 of DR, Original copy of PO, photocopy of PR and/or Agency Procurement Request (APR) and other supporting documents. Forwards documents to the Accounting Division/Unit for the processing of DV.

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Note 2 – For the preparation of DV and processing of payment for delivered semi-expendable property items and equipment, refer to Chapter 3-Budget Execution, Monitoring, and Reporting; and Chapter 6-Disbursements of the GAM for NGAs Volume I.

Note 3 – For purchases made through the Procurement Service (PS), the DV shall be prepared on the basis of the approved APR and/or other required supporting documents. The payment shall be made directly to the PS.

Maintenance of SPLC

Accounting
Division/Unit
SPLC Keeper

- 10 Records receipt of delivered/accepted item/s and posts necessary information to the SPLC based on the Copy 3 of IAR, copy of PO and DR.

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II. Procedures in the Requisition and Issue of Semi-expendable Property

Area of Responsibility	Seq. No.	Activity
Requisitioning Unit		
Requesting Personnel	1	Prepares Requisition and Issue Slip (RIS) in three (3) copies.
<p><i>Note 1</i> – The RIS shall be distributed as follows:</p> <p style="margin-left: 400px;"> <i>Original</i> – Accounting Division/Unit <i>Copy 2</i> – Requisitioning Unit <i>Copy 3</i> – Property and/or Supply Division/Unit </p>		
	2	Fills out all the necessary information except for the 'Issue' column. Initials in the "Requested by" portion and forwards the RIS to authorized official for review.
Head/Authorized Official	3	Determines the reasonableness of the quantity and nature of item/s being requested and ensures that the same does not exceed the planned usage for the period. Signs the "Approved by" portion of the RIS.
Requesting Personnel	4	Receives signed RIS and forwards to the Property and/or Supply Division/Unit for determination of availability of stocks and/or withdrawal of semi-expendable property requested.
Property and/or Supply Division/Unit		
Property and/or Supply Custodian	5	Receives RIS from Requesting Personnel. Reviews and verifies the completeness of information. Indicates a check "✓" mark in the "Stock Available? Yes" column, if item/s being requisitioned is/are available on stock, or "X" in the "Stock Available? No" column if not available. If item/s requisitioned is/are available, issues the item/s requisitioned, indicates the quantity issued in the "Issued-Quantity" column and any remarks in the "Issued-Remarks" column, and signs the "Issued by" portion. If item/s requisitioned is/are not available, returns the RIS to the Requisitioning Unit for the preparation of the PR.

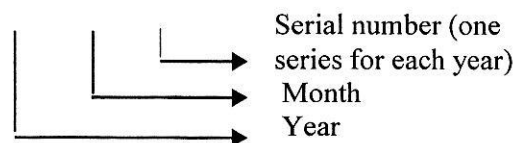
Note 2 – For the issue of semi-expendable property, the Property and/or Supply Custodian shall prepare ICS. Separate ICS control number shall be assigned for low-valued and high-valued semi-expendable property. The numbering structure for ICS shall be as follows:

For low-valued semi-expendable property:

SPLV-0000- 00 -0000

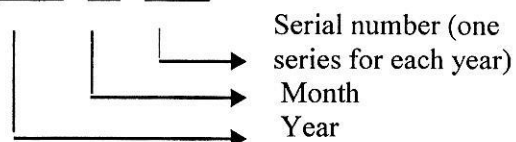
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For high-valued semi-expendable property:

SPHV-0000- 00 -0000



For the preparation of the ICS, refer to *Appendix 59* of the GAM for NGAs Volume II. Also, the 'Issue' column of the Registry of Semi-expendable Property Issued (RegSPI) shall be updated upon issue of semi-expendable property.

Note 3 – Copy of the ICS and Summary of ICS issued and cancelled shall be submitted to the Resident Auditor, upon request for monitoring and audit purposes.

Requisitioning Unit
Requesting Personnel

- 6 Receives supplies requested and signs in the "Received by" portion of the RIS or ICS as the case may be.

Note 4 – For items not available on stock, prepares the Purchase Request (PR) in accordance with the instructions provided at the back of the form.

Property and/or Supply
Division/Unit
Property and/or Supply
Custodian

- 7 Files permanently in numerical order Copy 3 of RIS and temporarily the originals of RIS and ICS for the preparation of Report of Semi-expendable Property Issued (RSPI).
- 8 Retrieves the original copies of RIS and ICS from temporary file, ensures the completeness of the RIS and ICS and prepares the RSPI in two (2) copies at the end of the day.
- 9 Signs the "Certified by" portion of the RSPI.

Stock Card Keeper

- 10 Receives signed RSPI and forwards to the Accounting Division/Unit the original copy of RSPI together with original copy of all RIS and Copy 3 of all ICS covered by the RSPI. Files Copy 2 of RSPI. Records the issued semi-expendable property in the SPC based on the supporting documents.

Accounting Division/Unit
Accounting Staff

- 11 Receives the original copies of RSPI together with original copy of all RIS and Copy 3 of all ICS covered by the RSPI.

Area of Responsibility	Seq. No.	Activity
		Checks and verifies the completeness of information. Retrieves SPLC from file and fills out the "To be filled out in the Accounting Division/Unit" portion of RSPI. Records the RSPI in the SPLC and signs in the "Posted by/date" portion.
	12	Prepares JEV in two (2) copies based on the RSPI to recognize the issue of SP.
	13	Signs the "Prepared by" portion of the JEV and forwards JEV and supporting documents to the Chief Accountant/Head of the Accounting Division/Unit for review and approval.
Chief Accountant/Head of Accounting Division/Unit	14	Reviews correctness of the accounting entry and completeness of supporting documents. If in order, signs the "Certified Correct by" portion of the JEV and forwards Copies 1 and 2 of JEV to the Bookkeeper. If not in order, returns the JEV and supporting documents to the Accounting Staff concerned for correction.
Accounting Staff	15	Receives JEV and supporting documents for the correction of accounting entry. Returns the JEV and supporting documents to the Chief Accountant/Head of the Accounting Division/Unit for approval.
Bookkeeper	16	Receives signed JEV supported with the RSPI and RIS/ICS and records JEV in the GJ. Files copy 2 of JEV.

Note 5 – For succeeding activities, refer to policy on the Preparation and Submission of Trial Balances, Financial Statements and Other Reports in Chapter 19-Financial Reporting of the GAM for NGAs Volume I.

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III. Procedures on the Transfer, Return, Re-issue and Disposal of Semi-expendable Property

Area of Responsibility	Seq. No.	Activity
<u><i>Transfer of Semi-expendable Property to another Accountable Officer/Agency/Fund Cluster</i></u>		
Property and/or Supply Division/Unit		
Property and/or Supply Custodian	1	<p>For the transfer of semi-expendable property to another Accountable Officer/Fund Cluster, prepares Inventory Transfer Report (ITR) in four (4) copies and forwards them together with other supporting documents to the Head of the Property and/or Supply Division/Unit/ Immediate Supervisor for approval.</p> <p>For the transfer of semi-expendable property to another Agency, forwards the ITR and its supporting documents to the Head of Agency for approval.</p>
Head of the Property and/or Supply Unit/Immediate Supervisor	2	<p>Reviews, approves, and signs the ITR for the release or issue to another Accountable Officer/Fund Cluster.</p> <p>Forwards the approved ITR to the releasing officer of the Property and/or Supply Division/Unit</p>
Releasing Officer	3	<p>Signs the 'Released/Issued by' portion of the ITR and affix the date of release.</p> <p>Forwards the ITR to the new accountable officer for the receipt of the ITR, together with semi-expendable property transferred.</p>
New Accountable Officer	4	<p>Receives the transferred semi-expendable property and signs in the 'Received by' portion of the ITR.</p> <p>Keeps the Copy 2 of the ITR for file. Returns the Original Copy and Copies 3 and 4 to the Property and/or Supply Division/Unit.</p>

Note 1 – The completed ITR shall be distributed as follows:

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

Property and/or Supply Division/Unit

Area of Responsibility	Seq. No.	Activity
Property and/or Supply Custodian	5	<p>Receives the Original Copy and Copies 3 and 4 of the ITR.</p> <p>For semi-expendable property on hand, forwards the Original Copy to the Accounting Division/Unit for the preparation of the JEV, and Copy 3 to transferring accountable officer, if different from the Property and/or Supply Custodian. Keeps the Copy 4 of the ITR for file.</p>
Accounting Division/Unit		
Receiving/Releasing Staff	6	Records in the logbook the receipt of Original Copy of the ITR and other supporting documents and forwards to the Accounting Staff concerned for the preparation of JEV for semi-expendable property on hand.
Accounting Staff	7	Based on Original Copy of the ITR and other supporting documents, prepares JEV to recognize the transfer of semi-expendable property in the books of accounts. Signs the "Prepared by" portion of the JEV and forwards the JEV and supporting documents to the Chief Accountant/Head of the Accounting Division/Unit for approval.
Chief Accountant/ Head of Accounting Division/Unit	8	Reviews correctness of the journal entries and signs on "Certified Correct by" portion of the JEV. Forwards JEV and other supporting documents to Designated Staff for recording in the General Journal (GJ).
Designated Staff	9	Records the transfer in the GJ based on the JEV prepared.
		<p><i>Note 2 – For succeeding activities, refer to the policy on the Preparation and Submission of Trial Balances, Financial Statements and Other Reports in Chapter 19-Financial Reporting of the GAM for NGAs Volume I.</i></p> <p><u>Return of issued Semi-expendable Property</u></p>
Requisitioning Unit Requesting Personnel	10	<p>Prepares the Receipt of Returned Semi-expendable Property (RRSP) for the returned semi-expendable property whether deemed serviceable or unserviceable. Forwards the RRSP with the semi-expendable property to the Property and/or Supply Division/Unit</p> <p><i>Note 3 – The RRSP shall be distributed as follows:</i></p> <p> <i>Original</i> – Accountable Officer <i>Copy 2</i> – Property and/or Supply Custodian's file <i>Copy 3</i> – COA Auditor </p>

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Area of Responsibility	Seq. No.	Activity
Property and/or Supply Division/Unit		
Property and/or Supply Custodian	11	Receives the three (3) copies of RRSP and the semi-expendable property returned by the accountable officer.
	12	Signs the 'Received by' portion of the RRSP. Returns the Original Copy of RRSP to the Accountable Officer from the Requisitioning Unit and forwards Copy 3 to COA Auditor concerned.
	13	Records the return of semi-expendable property in the 'Returned' column of the RegSPI.
	14	Cancels immediately the corresponding issued ICS for the returned semi-expendable property.
	15	Evaluates the returned semi-expendable property whether it can be reissued to another accountable officer or for disposal.
		<u>Re-issue of Semi-expendable Property</u>
Property and/or Supply Division/Unit		
Property and/or Supply Custodian	16	If found serviceable, prepares ICS for the re-issue to the new end-user. The procedures for the issue of semi-expendable property provided in Part II of Annex B shall be applied. The 'Re-issue' column of the RegSPI shall also be updated upon re-issue.
		Forwards the re-issued semi-expendable property and the original copy of the new ICS to the new end-user/accountable officer.
New Requisitioning Unit		
New Requesting Personnel	17	Receives the re-issued semi-expendable property and the original copy of the new ICS.
		<u>Disposal of Semi-expendable Property</u>
Property and/or Supply Division/Unit		
Property and/or Supply Custodian	18	If found to be for unserviceable and for disposal, prepare the Inventory and Inspection Report of Unserviceable Semi-expendable Property (IIRUSP) for the actual disposal of the unserviceable semi-expendable property.
	19	Forwards a copy of IIRUSP to the Accounting Unit for the derecognition of unissued semi-expendable property disposed

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and recognition of cash proceeds if the mode of disposal is through sale/public auction.

Note 5 – The IIRUSP shall be distributed as follows:

- Original* – Accounting Division/Unit
- Copy 2* – Property and/or Supply Custodian's file
- Copy 3* – COA, TSO, for inspection of semi-expendable property that requires evaluation by experts

Accounting Division/Unit

Receiving/Releasing Staff

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Records in the logbook the receipt of Original Copy of the IIRUSP and other supporting documents and forwards to the Accounting Staff concerned for the preparation of JEV for the derecognition of unissued semi-expendable property disposed and recognition of cash proceeds if the mode of disposal of unserviceable semi-expendable is through sale/public auction.

Accounting Staff

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Based on IIRUSP and other supporting documents, prepares JEV for the derecognition of unissued semi-expendable property disposed and to recognize the cash proceeds if the mode of disposal of unserviceable semi-expendable is through sale/public auction. Signs the "Prepared by" portion of the JEV and forwards the JEV and supporting documents to the Chief Accountant/Head of the Accounting Division/Unit for approval.

Chief Accountant/ Head
of Accounting
Division/Unit

22

Reviews correctness of the journal entries and signs on "Certified Correct by" portion of the JEV. Forwards JEV and other supporting documents to designated staff for recording in the GJ.

Designated Staff

23

Records the disposed unissued semi-expendable property, and cash proceeds from sale of the unserviceable semi-expendable property, in the GJ based on the JEV prepared.

Note 6 – For succeeding activities, refer to policy on the Preparation and Submission of Trial Balances, Financial Statements and Other Reports in Chapter 19-Financial Reporting of the GAM for NGAs Volume I.

Maintenance of SPLC

Accounting Division/Unit

SPLC Keeper

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Records the disposal and posts necessary information to the SPLC based on appropriate source documents.