

DEPARTMENT / DIVISION/ Office	Property and Supply Office						
PURPOSE	To provide support through effective management of supplies and equipment of the commission.						
Functional OBJECTIVE	To ensure the timeliness releasing of supplies and equipment and to maintain the updated record of the inventory.						
ACTIVITY/ PROCESS	Control Methods/ Process SOP/ Guidelines/ Procedures	Process Output	Responsible Authorities	RISK	IMPACT/ CONSEQUENCES	CONTROL MEASURE/ Action Plan	Opportunities
Acceptance of deliveries	Check if quantity and specs are met based on approved Purchase Order/Completeness of documents/Office Manual/IPCR	Timely preparation of Inspection and Acceptance Report	Property Custodian/ Acting Head/ Agency Inspector	Not complied with the correct specs, brand, quantity and costs/Incomplete documents (SI, DR)	COA Audit Abservation Memorandum/ Customer dissatisfaction	Coordinate with the supplier and Procurement Office; Inform the COA Auditor in all deliveries	Payment to suppliers/ Customer (end-user) satisfaction
Issuance of supplies and equipment	Checks if there's an approved Requisition and Issue Slips/ approved Letter of Request /GAM/IPCR	Prompt issuance of supplies and equipment/ Timely preparation of PAR or ICS/ signed RIS or Cert. of Donation	Property Custodian/ Acting Head/ Executive Director/Chairman	Issuance of supplies and equipment without approved RIS	COA Audit Observation Memorandum/ Inventory shortage	No approved RIS/ letter of request, No issuance of supplies and equipment	Accuracy of balances
Recording of issued supplies in the Stock Cards and equipment in the Property Cards	Completeness of information/ Government Accounting Manual	Updated stock cards and property cards	Property Custodian	Unrecorded supplies and equipment	Inventory shortage	Compare the RSMI against stock cards and property cards	No discrepancies between Accounting and Property record
Report all issued supplies	Check the completeness of RIS/ Government Accounting Manual/IPCR	Monthly Report of Supplies and Materials Issued	Property custodian/ Acting Head	Unreported RIS	Over stated balances per book	Ensure that all RIS should have control number (in series)	No discrepancies between Accounting and Property record
Physical Count of Inventory	Government Accounting Manual/IPCR	Report on the Physical Count of Inventory	Property staff/ Accounting staff/ COA Auditor	Unaccounted supplies	Unreconciled balances between stock cards and physical count	Ensure that all supplies are well kept, organized and properly issued.	Accurate balances; Computerization

Physical Count of Property, Plant and Equipment	Government Accounting Manual/IPCR	Report on Physical Count of Property, Plant and Equipment/COA Requirement	Property staff/ Accounting staff/ COA Auditor	Unaccounted/ unlocated equipment	Unreconciled balances	Reconcile the PPE balances between per book and RPCPPE	No AOM; Computerization
Disposal of equipment	Government Accounting Manual	Inventory and Inspection Report of Unserviceable Property	Property Staff/ Disposal Team				