



Republic of the Philippines  
**Department of Education**  
REGION III  
SCHOOLS DIVISION OFFICE OF BATAAN

APR 03 2025

**DIVISION MEMORANDUM**

No. 152, s. 2025

**IMPLEMENTATION OF STANDARDIZED INVENTORY FORMS FOR  
PROPERTY, PLAN, AND EQUIPMENT (PPE) AND CONSUMABLE SUPPLIES**

To: Assistant Schools Division Superintendent  
Public Schools District Supervisors  
Public Elementary and Secondary School Heads/Principals  
District and School Property Custodians  
All Others Concerned

1. In accordance with the guidelines set forth in the Government Accounting Manual (GAM) issued by the Commission on Audit (COA), this Memorandum aims to standardize the documentation and reporting of inventory processes for both Property, Plant, and Equipment (PPE) and consumable supplies. Standardized forms will enhance accuracy, accountability, and compliance with government regulations.
2. The following forms for Property, Plant, and Equipment (PPE) and Consumable Supplies are enumerated:
  - Property Card (PC)
  - Property, Plant, and Equipment Ledger Card (PPELC)
  - Property Acknowledgment Receipt (PAR)
  - Report on the Physical Count of Property, Plant, and Equipment (RPCPPE)
  - Inventory and Inspection Report for Unserviceable Property (IIRUP)
  - Stock Card (SC)
  - Requisition and Issue Slip (RIS)
  - Inventory Custodian Slip (ICS)
  - Report of Supplies and Materials Issued (RSMI)
  - Report on the Physical Count of Inventories (RPCI)
  - Waste Materials Report (WMR)
  - Inventory and Acceptance Report (IAR)
  - Report Of Lost, Stolen, Damaged or Destroyed Property (RLSDDP)
3. By implementing these standardized forms, we aim to improve our inventory management practices, ensure accurate financial reporting, and maintain compliance with COA regulations. Your cooperation in this endeavor is essential and appreciated.



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4. The form templates are accessible through the following link:



<https://tinyurl.com/GAMPropertyForms>

5. Immediate dissemination of and strict compliance with this Memorandum is enjoined.

**CAROLINA S. VIOLETA, EdD, CESO V**  
Schools Division Superintendent

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References: GAM Volume II (NGAS)

To be indicated in the Perpetual Index  
Under the following subject:

Inventory Reports  
Data

AD4  
March 28, 2025