



Republic of the Philippines
OFFICE OF THE SECRETARY
Elliptical Road, Diliman
1100 Quezon City

SPECIAL ORDER

No. 814

Series of 2023

SUBJECT: AUTHORITY TO CONDUCT ONE-TIME CLEANSING OF THE DEPARTMENT OF AGRICULTURE-CENTRAL OFFICE PROPERTY, PLANT AND EQUIPMENT ACCOUNT BALANCES

In the interest of service, the following personnel of the Department of Agriculture – Central Office (DA-CO), including observers/witnesses from the DA- Internal Audit Service and Commission on Audit, are hereby authorized to conduct One-Time Cleansing of DA Property, Plant and Equipment (PPE) Account Balances:

Table 1: DA-CO Personnel

Personnel	Position	Office
1. Rosaniña C. Talabucon	Administrative Officer III	General Services Division
2. Jalil C. Mangontra	Administrative Assistant III	General Services Division
3. Ezekiel A. Palmera	Administrative Assistant V	General Services Division
4. Petronillo M. Tigaronita, Jr	Administrative Assistant II	General Services Division
5. Erica Mae S. Dela Cruz	Administrative Officer IV	Accounting Division
6. Carla A. Mabalot	Administrative Assistant II	Accounting Division

Table 2: Observers/Witnesses

Personnel	Position	Office
1. Olivia M. Ganotice	Internal Auditing Assistant	Internal Audit Service
2. Lilibeth B. Gallebo	Administrative Assistant V	Internal Audit Service
3. Commission on Audit Representative		

As such, the aforementioned personnel of the DA-CO shall be relieved from their regular duties and responsibilities to perform the following functions and tasks on full-time basis:

A. Activities prior to the conduct of inventory taking

1. General Services Division Personnel

- 1.1 Obtain the latest Report on Physical Count of Property, Plant and Equipment (RPCPPE)/Physical Inventory Report; and
- 1.2 Prepare a list of Property, Plant and Equipment (PPE) items which are recorded in the Property, Plant and Equipment Ledger Cards (PPELCs) but not included in the RPCPPE/Physical Inventory Report as well as PPE items which are included in the RPCPPE but not recorded in the PPELCs.



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2. Accounting Personnel

Update its record of acquisition/disposal/transfer of PPEs in the PPE Ledger Cards (PPELCs) and ensure that the total balance of PPELCs tally with the balances of controlling PPE accounts in the General Ledger.

The General Services Division and the Accounting Personnel shall compare the latest report on the RPCPPE/Inventory Report with the PPELCs. Moreover, both lists mentioned in item 6.1.4 of the Commission on Audit (COA) Circular 2020-006 dated 31 January 2020, including latest RPCPPE/Physical Inventory Report shall be submitted to the Inventory Committee.

B. Conduct of inventory taking

1. General Services Division Personnel

- 1.1 Ensure that the Property Cards (PCs) are updated by posting all unrecorded acquisition/receipt, issue/transfer and disposal of PPE, if any;
- 1.2 Prepare a List of PPEs Found at Station for those items described as “found at station” in the RPCPPE, using the format in Annex B of the COA Circular No. 2020-006, and submit to the Accounting unit for recording in the books of accounts;
- 1.3 Prepare PCs for items of PPEs found at station;
- 1.4 Prepare a List of Non-Existing/Missing PPEs for items described as “non-existing” or “missing” in the RPCPPE as well as for those with PCs and Property Acknowledgement Receipt (PARs) on file but not included in the RPCPPE, following the format in Annex C of the COA Circular No. 2020-006;
- 1.5 Follow the procedures for the disposition of non-existing/missing PPEs provided under Paragraph 7 of the COA Circular No. 2020-006;
- 1.6 Work together with the Accounting Personnel to reconcile the PCs with the PPELCs maintained by the Accounting Personnel;
- 1.7 Renew all PARs; and
- 1.8 Prepare Inventory and Inspection Report of Unserviceable Property (IIRUP) using the format prescribed under the Accounting Manuals of the respective Sectors for all PPEs found unserviceable, obsolete and/or no longer needed.

2. Accounting Personnel

- 2.1 Take up the necessary accounting entries to recognize PPEs found at station and prepare/maintain corresponding PPELCs based on the List of PPEs Found at Station;
- 2.2 Take up the necessary accounting entries to recognize loss of PPE and set up the corresponding receivables from the concerned accountable office/personnel, pursuant to Paragraph 7.8 and 7.9 of the COA Circular No. 2020-006;



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- 2.3 Work together with the General Services Division(GSD) Personnel in reconciling the PPELCs/Subsidiary Ledgers (SLs) with the PCs maintained by the GSD Personnel;
- 2.4 Update the PPELCs as necessary in the course of reconciliation;
- 2.5 Take up the necessary accounting entries to write-off/drop from the books of accounts the remaining balances as of December 31, 2023 of amounts lumped under the "Unreconciled SL", "Reconciling SL" for PPEs, and the like, which were created to facilitate the conversion of accounts from the Old Government Accounting System to the New Government Accounting System (NGAS) and/or from the manual accounting system to the Electronic New Government Accounting System (eNGAS); and
- 2.6 Ensure that the total balance of PPELCs/(SLs) tally with the balances of Controlling PPE accounts in the General Ledger.

This Order shall take effect immediately and shall remain in full force until 30 September 2023 or until the completion of the undertaking. All orders, memoranda, and issuances inconsistent herewith are deemed revoked.

Done this 6th day of July 2023.

DOMINGO F. PANGANIBAN
Senior Undersecretary



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