



Republic of the Philippines
OFFICE OF THE SECRETARY
Elliptical Road, Diliman 1100 Quezon City
+63(2) 8928-8741 to 64 and +63(2) 8273-2474

SPECIAL ORDER

No. 938
Series of 2023

SUBJECT: AMENDMENT TO SPECIAL ORDER NO. 814, SERIES OF 2023: "AUTHORITY TO CONDUCT ONE-TIME CLEANSING OF THE DEPARTMENT OF AGRICULTURE-CENTRAL OFFICE PROPERTY, PLANT AND EQUIPMENT ACCOUNT BALANCES"

In the interest of service and to facilitate the conduct of the activities of the teams created under Special Order (SO) No. 814, Series of 2023 on the authority to conduct one-time cleansing of the DA-Central office property, plant and equipment account balances, the said SO is hereby amended to include additional members in the inventory Team and inclusion of Accounting Reconciliation and Valuation Team. The composition of the teams are as follows:

INVENTORY TEAM

Personnel	Office
Team Leader: Ritchie S. Espiritu	General Services Division
CO- Team Leader: Rosaniña C. Talabucon	General Services Division
1. Donna F. De Guzman (COS)	General Services Division
2. Ezekiel A. Palmera (COS)	General Services Division
3. Maribel P. Berjes (COS)	General Services Division
4. Maricho C. Cabacang (Permanent)	General Services Division
5. Roel Vince T. Estenzo (Permanent)	Food Development Center
6. Luis M. Umali (COS)	General Services Division
7. Aristarco L. Soliguen (COS)	General Services Division
8. Jalil C. Mangontra (Permanent)	General Services Division
9. Rudy F. Fruelda (Permanent)	General Services Division
10. Nida S. Firmacion (Permanent)	General Services Division
11. Constantino C. Acosta, Jr. (Permanent)	General Services Division
12. Raymund E. Elpa (Permanent)	General Services Division
13. Jhunsel John L. Parado (COS)	General Services Division
14. Petronilo M. Tiragonita, Jr. (COS)	General Services Division
15. Aldrin V. Saylo (COS)	General Services Division
16. Jerusalem S. Aduna	General Services Division
17. Zerita H. Alingod (Permanent)	Food Development Center
18. Gladys P. Miller (Permanent)	Food Development Center
19. Joel M. Malibiran (Permanent)	Food Development Center
20. Agustina M. Jose (Permanent)	Food Development Center
21. Frederick C. Crisol (Permanent)	Bureau of Agricultural and Fisheries Standards
22. Ma. France B. Boncacas (COS)	Bureau of Agricultural and Fisheries Standards



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ACCOUNTING RECONCILIATION AND VALUATION TEAM

Personnel	Office
1. Lolita M. Jamela - Team Leader	Accounting Division
2. Nelson Vagilidad - CO- Team Leader	Accounting Division
3. Ma. Jonalie Eunice A. Asuncion	Accounting Division
4. Ma. Anelie A. Laurente	Accounting Division
5. Erica Mae S. Dela Cruz	Accounting Division
6. Carla A. Mabalot	Accounting Division
7. Donald O. Casanova	Accounting Division

OBSERVER/WITNESS

Personnel	Office
1. Olivia M. Ganotice	Internal Audit Service
2. Lilibeth B. Gallebo	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. DA-CO Inventory Team

- 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.

2. DA-CO Accounting Reconciliation and Valuation Team

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 DA-CO Inventory Team and the DA-CO Accounting Reconciliation Team 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.



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B. Conduct of inventory taking

1. DA-CO Inventory Team

- 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. DA-CO Accounting Reconciliation Team

- 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;
- 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.



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

Done this 14 day of August 2023.

DOMINGO F. PANGANIBAN
Senior Undersecretary



DA-CO-AS-SO20230728-00167