



OFFICE OF THE VICE CHANCELLOR FOR ADMINISTRATION  
UNIVERSITY OF THE PHILIPPINES LOS BAÑOS

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19 October 2022

**MEMORANDUM NO. 38**

Series of 2022

**TO: All Vice Chancellors, Deans, Directors and Unit Heads**

**SUBJECT: Inventory of Property, Plant, and Equipment (PPE) and Implementation of One-Time Cleansing of PPE Account Balances for FY 2022**

In compliance with the Government Accounting Manual (GAM) and COA Circular No. 2020-006 dated January 31, 2020 (One-Time Cleansing of PPE Account Balances), the University of the Philippines Los Baños (UPLB) shall carry out physical inventory taking of all its properties, plant and equipment acquired through purchase or donation, including those constructed by administration and found at station. The new capitalization threshold of PPE is ₱50,000.

Please be informed of the following procedural guidelines on the conduct of the inventory taking:

**A. Orientation on the updated policies, processes, and forms**

1. All units/departments/offices are required to create a Unit Inventory Committee (UIC) consisting of two to three (2-3) members: an Administrative Officer, a designated Property Custodian and other assigned staff responsible for the actual count to ascertain the existence, completeness and condition of all PPEs owned by the University. The members of the committee shall be temporarily relieved of all their regular duties to devote their full time in the conduct of the physical inventory taking until the same is completed.
2. The list of the UIC and the proposed schedule of inventory taking activities shall be submitted to the Supply and Property Management Office (SPMO) through the google form link: <https://forms.gle/RAdamVr9vE9H1Ggd8> not later than **5:00 P.M. on 28 October 2022** using the attached template in Annex A.
3. Each UIC shall nominate one (1) representative who will attend the half-day orientation on **7 or 8 November 2022** and shall also be responsible in cascading the information to the committee. Please refer to Annex B for the schedule per batch. The orientation details shall be forwarded to the UP Mail of the UIC representative who will be attending the said activity.

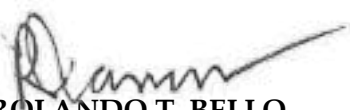
4. The guidelines and detailed instructions shall be discussed during the orientation.

#### **B. Physical Inventory Taking**

1. The schedule of the physical inventory-taking shall be arranged by the unit itself as stated in the submitted Unit's Physical Inventory Plan (PIP). A representative from the Internal Control Office (ICO) and Commission on Audit (COA) shall also be invited by SPMO to witness the conduct of physical inventory activity.
2. The UIC shall use inventory working papers from SPMO as basis, but the units are also required to maintain and update their own inventory records.
3. The Inventory Count Form (ICF) shall be used for each PPE sub-major account group such as Land, Land Improvements, Infrastructure Assets, Buildings and other Structures, Machinery and Equipment, Transportation Equipment, Furniture, Fixtures and Books, and other PPE Accounts. The ICF shall be used as the basis in the preparation of the Report on Physical Count of PPE (RPCPPE).
4. The soft copy in excel format and signed hard copy of the RPCPPE as of **15 November 2022** shall be submitted on or **before 5:00 P.M., 29 November 2022** through google form link: <https://forms.gle/hmNbs88pEPzpBx197> .
5. All additional PPEs acquired through purchase or donation, including those constructed by administration and found at station after **15 November 2022 to 31 December 2022** shall be submitted on or **before 5:00 P.M, 6 January 2023** through google form link: <https://forms.gle/hmNbs88pEPzpBx197> .

For inquiries, you may contact Ms. Gercy M. Juanillas of the SPMO Property Management Section at tel. no. 536-2282 or through the PMS official email address: [spmo-pms.uplb@up.edu.ph](mailto:spmo-pms.uplb@up.edu.ph).

For strict compliance.

  
**ROLANDO T. BELLO**  
Vice-Chancellor

UNIT'S OFFICIAL LETTERHEAD

**ANNEX A. UNIT'S PHYSICAL INVENTORY PLAN**

The following personnel shall constitute the **Inventory Committee** of this Unit, <Name of Office>:

No.	Position	Last Name, First Name, Middle I.	Contact No.	UP Email Address	Signature
1.	Administrative Officer				
2.	Designated Property Custodian				
3.	Additional Member				

Duties/Responsibilities:

1. The members of the Unit Inventory Committee (UIC) shall be temporarily relieved of all their regular duties to devote their full time in the conduct of the physical inventory taking until the same is completed.
2. The UIC shall be responsible for the actual count to ascertain the existence, completeness and condition of all PPEs owned by the UPLB.
3. Upon completion of the physical count, the UIC shall prepare the RPCPPE and other inventory-related reports.

**SCHEDULE OF PHYSICAL INVENTORY-TAKING:**

Location			Date (dd-mm-yyyy)	
Building	Floor No.	Room No.	Start	End
<i>Example: Supply and Property Management Office</i>	<i>1st</i>	<i>CSS Office, Storeroom</i>	<i>24-Oct-2022</i>	<i>24-Oct-2022</i>
<i>Supply and Property Management Office</i>	<i>2nd</i>	<i>Main Office, Room 201, 202, 203, 204</i>	<i>25-Oct-2022</i>	<i>27-Oct-2022</i>
<i>SPMO Temporary Junkyard</i>	<i>1st</i>	<i>all</i>	<i>28-Oct-2022</i>	<i>28-Oct-2022</i>

Prepared by:

Approved by:

\_\_\_\_\_

\_\_\_\_\_

Signature over Printed Name

Unit Head/ UIC Chair



Republic of the Philippines  
**COMMISSION ON AUDIT**  
Commonwealth Avenue, Quezon City, Philippines

**CIRCULAR**

**NO :** 2020-006  
**DATE:** JAN 31 2020

**TO :** All Heads of Departments, Agencies, Bureaus, Commissions, Boards and Offices of the National Government; State Universities and Colleges; Local Government Units; Heads of Government-Owned or Controlled Corporations; Commission on Audit Directors, Supervising Auditors and Audit Team Leaders of the National and Local Government Sectors; and All Others Concerned

**SUBJECT:** Guidelines and Procedures in the Conduct of Physical Count of Property, Plant and Equipment (PPE), Recognition of PPE Items Found at Station, and Disposition for Non-existing/Missing PPE Items, for the One-Time Cleansing of PPE Account Balances of Government Agencies

**1.0 RATIONALE**

Property, Plant and Equipment (PPE) generally constitute a significant portion of the total assets of the government, usually comprising more than fifty percent thereof.

The existence of enormous amounts of discrepancies in PPE account balances of government agencies has become a perennial issue and caused the non-establishment of the accuracy of the PPE balances presented in the financial statements. Such condition, if not properly addressed would always cause an exception in the fairness of presentation of the financial position of government agencies and will deprive the government of reliable and useful information in decision-making and accountability for these assets.

Thus, there is a need to provide guidelines and procedures to assist government agencies in coming up with reliable PPE balances that are verifiable as to existence, condition and accountability.

**2.0 COVERAGE**

This Circular shall cover National Government Agencies, Local Government Units, and Government-Owned or Controlled Corporations.

**3.0 PURPOSE**

This Circular prescribes the guidelines and procedures on inventory taking, recognition of those found at station and disposition for non-existing/missing PPE items for the one-time cleansing of PPE accounts of government agencies to

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establish PPE balances that are verifiable as to existence, condition and accountability.

#### 4.0 ACCOUNTING STANDARDS ON PPE

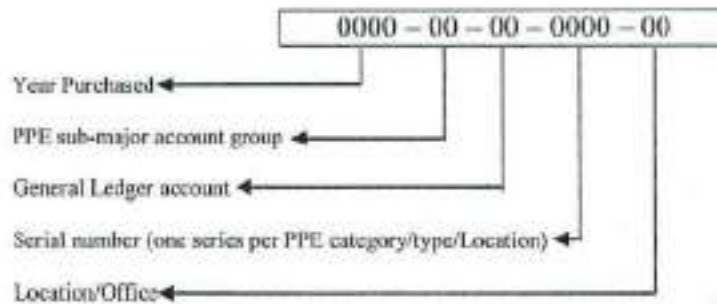
- 4.1 PPE are tangible items that are:
- purchased, constructed, developed or otherwise acquired;
  - held for use in the production or supply of goods or services or to produce program outputs;
  - for rental to others (other than investment property);
  - for administrative purposes;
  - expected to be used during more than one reporting period; and
  - not intended for resale in the ordinary course of operations.
- 4.2 The cost of an item of PPE shall be recognized as asset if, and only if:
- it is probable that the future economic benefits or service potential associated with the item will flow to the entity;
  - the cost or fair value of the item can be measured reliably;
  - beneficial ownership and control clearly rest with the government;
  - the asset is used to achieve government objectives; and
  - it meets the capitalization threshold of P15,000.
- 4.3 The carrying amount of an item of PPE shall be derecognized on disposal or when no future economic benefits or service potential is expected from its use or disposal.

#### 5.0 GENERAL GUIDELINES

- 5.1 Each government agency shall conduct physical count of all its PPE, whether acquired through purchase or donation, including those constructed by administration and found at station.
- 5.2 The Head of the Agency shall create an Inventory Committee composed of adequate number of members to be able to complete the physical inventory in three months or less. The Inventory Committee shall have at least one member each from the Accounting and Property Divisions/Units of the agency.
- 5.3 The members of the Inventory Committee shall be temporarily relieved of all their regular duties to devote their full time in the conduct of the physical inventory taking until the same is completed.
- 5.4 The entire inventory taking shall be witnessed by the Commission on Audit (COA) Auditor. The Audit Team Leader and/or any of his/her audit team members may be assigned for the purpose.
- 5.5 The Head of the Agency may also require a representative from the agency's Internal Audit Service/Unit to witness the inventory taking.



- 5.6 Each government agency shall adopt a uniform property identification system for PPE wherein a unique Property Number shall be assigned for each PPE item, using the following numbering system:



The codes for the PPE sub-major account group and General Ledger account correspond to those provided in the Revised Chart of Accounts prescribed under the Accounting Manuals of the respective Sectors (National, Local and Corporate).

Additional digits may be used for serial number and location/office, as necessary.

- 5.7 For easy identification, the Property Number shall be prominently shown in the property sticker, in addition to the following vital information on the PPE item:
- a. Description of the property
  - b. Model Number
  - c. Serial Number
  - d. Acquisition Date/Cost
  - e. Person Accountable
  - f. Space for the validation/signature of the Inventory Committee
- 5.8 The Inventory Committee shall be responsible for the actual count to ascertain the existence, completeness and condition of all PPEs owned by the government agency.
- 5.9 In coordination with the Property Division/Unit, the Inventory Committee shall plan/strategize on how to conduct and complete the physical inventory within the prescribed period. It shall prepare a Physical Inventory Plan (PIP) containing, at the least, the specific assignments/duties of the Committee members, the cut-off date and a schedule specifying the dates and locations of the inventory taking activities from start up to the targeted completion of the physical inventory.
- 5.10 The PIP shall be approved by the Head of the Agency.
- 5.11 The Inventory Committee shall submit the approved PIP to the COA Audit Team at least ten (10) calendar days before the scheduled start of inventory taking activities.

- 5.12 Property records shall be updated based on the results of the physical inventory and reconciled with accounting records to come up with the reconciled balances of PPE accounts to be considered as the correct balance of the agency's PPEs.

## 6.0 PROCEDURAL GUIDELINES

### 6.1 Preliminary activities prior to the conduct of inventory taking

- 6.1.1 The Property Unit shall obtain the latest Report on Physical Count of PPE (RPCPPE)/Physical Inventory Report.

In the absence of the latest RPCPPE/Physical Inventory Report or if the same is determine to be undependable/unreliable, a standard form (Annex A) on the list of existing PPE shall be filled up by each office and submitted to the Property Unit for verification prior to the conduct of the actual inventory by the Inventory Committee.

- 6.1.2 The Accounting Unit shall 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.
- 6.1.3 The Property and Accounting Units shall compare the latest Report on the RPCPPE/Inventory Report with the PPELCs.
- 6.1.4 The Property Unit shall prepare a list of PPE items which are recorded in the 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.
- 6.1.5 Both lists and the latest RPCPPE/Physical Inventory Report shall be submitted to the Inventory Committee. These documents shall be considered as inventory working papers and shall be used by the Inventory Committee as basis in preparing the PIP.

### 6.2 Inventory taking

- 6.2.1 The Head of the Inventory Committee shall ensure that the inventory taking activities are executed in accordance with the approved PIP. In case there are planned activities/procedures that cannot be efficiently performed, he/she shall keep record of the alternative activities/procedures undertaken and the reasons for the deviation from the PIP.
- 6.2.2 The Inventory Committee shall use the inventory working papers provided by the Property Unit as basis for inventory taking activities, taking into consideration the capitalization threshold of P15,000.

- 6.2.3 The physical count shall be recorded/documented daily in a standard Inventory Count Form (ICF), using the format in Annex A of this Circular, which shall be used as the basis in the preparation of the RPCPPE after the physical count.
- 6.2.4 Separate ICF shall be used for each PPE sub-major account group such as Land, Land Improvements, Infrastructure Assets, Buildings and Other Structures, Machinery and Equipment, Transportation Equipment, Furniture, Fixtures and Books, etc. For ease of reconciliation, the Inventory Count Form for each PPE category/type shall be subdivided by PPE General Ledger account, e.g., Machinery and Equipment may be subdivided into Machinery, Office Equipment, Information and Communications Technology Equipment, etc. The description of accounts provided in the Chart of Accounts prescribed under the Accounting Manuals of the respective Sectors, shall be used as basis in determining the proper classification of a PPE item.
- 6.2.5 All PPE items counted shall be tagged with new property stickers containing the information provided under Paragraph 5.7 of this Circular.
- 6.2.6 The Inventory Committee shall state clearly in the ICF the condition of the PPEs, such as: in good condition, needing repair, unserviceable, obsolete, no longer needed, not used since purchase, etc.
- 6.2.7 PPEs found at station or items not included in the inventory working papers, but there is reasonable basis to consider the same as owned by the agency, shall likewise be included in the physical count and tagged with property stickers. These items shall be described as "found at station" which shall be indicated under the "Remarks" column of the ICF.
- 6.2.8 PPEs included in the inventory working papers but are not found during the physical count shall be considered as non-existing/missing PPEs per physical count. These items shall be described as "non-existing" or "missing" which shall be indicated under the "Remarks" column of the ICF.
- 6.2.9 Other relevant information on each PPE item shall also be stated under the "Remarks" column of the ICF.
- 6.2.10 Upon completion of the physical count, the Inventory Committee shall prepare the RPCPPE, using the prescribed format under the Accounting Manuals of the respective Sectors.
- 6.2.11 The unit value of articles/items counted shall be taken from PPELCs/Subsidiary Ledgers (SLs) or, if not available, from Property Cards or other property records.

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6.2.12 In case no such information could be found in both accounting and property records such as for PPE items found at station, the unit cost/value shall be established, as follows:

- a. Cost/value may be assigned by the Inventory Committee based on the market/fair value of the item. The cost/value of a similar item in the RPCPPE may also be used by the Inventory Committee.

The market/fair value is the estimated amount for which an asset could be exchanged on the date of valuation, between knowledgeable, willing parties in an arm's length transaction; and

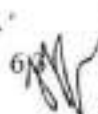
- b. If there are items for which market/fair value could not be easily determined by the Inventory Committee, their fair value shall be determined by appraisal.

An appraisal of the value of an asset is normally undertaken by a member of the valuation profession who holds a recognized and relevant professional qualification. For many assets, the fair value will be readily ascertainable by reference to quoted prices in an active and liquid market. For example, current market prices can be obtained for land, non-specialized buildings, motor vehicles, and many types of plant and equipment.

If no evidence is available to determine the market value in an active and liquid market of an item of property, the fair value of the item may be established by reference to other items with similar characteristics, in similar circumstances and location. In the case of specialized buildings and other man-made structures, fair value may be estimated using depreciated replacement cost, or the restoration cost or service unit approaches. In many cases, the depreciated replacement cost of an asset can be established by reference to the buying price of a similar asset with similar remaining service potential in an active and liquid market. In some cases, an asset's reproduction cost will be the best indicator of its replacement cost.

6.2.13 The RPCPPE shall be prepared in four (4) copies to be distributed as follows:

- Original - COA Auditor
- Copy 2 - Accounting Division/Unit
- Copy 3 - Property Division/Unit
- Copy 4 - Inventory Committee

6/  Reconciliation of inventory count per RPCPPE with property and accounting records

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The Property and Accounting Units shall undertake collaborative procedures to ensure that all PPEs included in the RPCPPE are duly recorded in their respective records and that the Property Cards (PCs) maintained by the Property Unit and the PPELCs maintained by the Accounting Unit are reconciled. The reconciliation shall be completed within ten (10) days from rendition of the RPCPPE by the Inventory Committee. The following procedures shall be observed:

6.3.1 The Property Unit shall:

- a. Ensure that the PCs are updated by posting all unrecorded acquisition/receipt, issue/transfer and disposal of PPE, if any;
- b. 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 this Circular, and submit to the Accounting Unit for recording in the books of accounts;
- c. Prepare PCs for items of PPEs found at station;
- d. 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 Receipts (PARs) on file but not included in the RPCPPE, following the format in Annex C of this Circular;
- e. Follow the procedures for the disposition of non-existing/missing PPEs provided under Paragraph 7 of this Circular;
- f. Work together with the Accounting Unit to reconcile the PCs with the PPELCs maintained by the Accounting Unit;
- g. Renew all PARs; and
- h. 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.

6.3.2 The Accounting Unit shall:

- a. 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;
- b. Take up the necessary accounting entries to recognize loss of PPE and to set up the corresponding receivables from the concerned accountable officer/personnel, pursuant to Paragraphs 7.8 and 7.9 of this Circular;

- c. Work together with the Property Unit in reconciling the PPELCs/SLs with the PCs maintained by the Property Unit;
- d. Update the PPELCs as necessary in the course of reconciliation;
- e. Take up the necessary accounting entries to write-off/drop from the books of accounts the remaining balances as of December 31, \_\_\_\_\_ 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
- f. Ensure that the total balance of PPELCs/SLs tally with the balances of controlling PPE accounts in the General Ledger.

After completing the above reconciliation procedures, the total of the reconciled balances for each PPE account shall be established as the correct balance of PPE of the government agency as of December 31, \_\_\_\_\_.

#### 7.0 DISPOSITION PROCEDURES FOR NON-EXISTING/MISSING PPEs

- 7.1 For the non-existing/missing PPEs, the Property Unit shall:
  - a. Verify if the PPE items were already disposed with supporting IIRUP or transferred/donated to other government agencies with supporting Property Transfer Report (PTR); and
  - b. Submit to the Accounting Unit the original copies of the IIRUP and PTRs for disposed and transferred PPE items, for recording in the books of accounts.
- 7.2 The Accounting Unit shall take up the necessary accounting entries to derecognize disposed or transferred PPEs based on original copies of the IIRUP and PTR.
- 7.3 The Head of the Property Unit shall be responsible in determining the person/s accountable for non-existing/missing PPEs not otherwise disposed or transferred. The accountability shall be verified from the Property Unit's file/copy of the PARs, PCs and other available property records.
- 7.4 If there is a pending Request for Relief for any of the non-existing/missing PPEs, such fact shall be indicated under the "Remarks" column of the list.
- 7.5 The Property Unit shall inform the Head of the Agency of the non-existing/missing PPEs without pending Request for Relief and shall prepare letters addressed to each concerned accountable officer/personnel demanding the production of the PPE he/she is accountable for. The

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accountable officer/personnel shall be given five (5) calendar days to respond to the demand letter.

- 7.6 The demand letters shall be signed by the Head of the Agency or designated representative and immediately issued by the Property Unit to the concerned accountable officers/personnel.
- 7.7 If the accountable officer/personnel was able to produce the PPE item demanded from him/her, the Property Unit shall indicate under the "Remarks" column of the List of Non-Existing PPEs that the item was "produced/presented upon demand" and, subsequently, inform the Inventory Committee of such changes in order to amend the RPCPPE.
- 7.8 If the accountable officer/personnel was not able to produce the PPE item, such fact shall be indicated under the "Remarks" column of the List of Non-Existing PPEs.
- 7.9 After gathering all the necessary information by performing the preceding procedures, the Property Unit shall submit to the Accounting Unit the List of Non-Existing/Missing PPEs, with complete information on which PPEs could not be produced upon demand and those which have pending Requests for Relief, as well as the corresponding accountable officers/personnel.
- 7.10 The Accounting Unit shall take up the necessary accounting entries to recognize in the books of accounts the loss of PPE and to set up the corresponding receivables from concerned accountable officers/personnel for the non-existing/missing PPEs that could not be produced upon demand. It shall likewise check if appropriate accounting entries were already taken up recognizing the loss of PPE and setting up of accountability for those with pending Requests for Relief; otherwise, it shall effect the necessary accounting entries.

The amount to be set up as receivables over the loss of depreciable assets shall be based on depreciated replacement cost, which is replacement cost (current market price) less accumulated depreciation calculated on the basis of replacement cost.

- 7.11 If there are non-existing/missing PPEs for which accountability could not be established despite exhaustion of all diligent efforts, the following procedures shall be followed:
  - a. The Head of the Agency shall cause the conduct of an investigation to determine the last known location/office where the missing PPE items were issued/installed, person accountable, circumstances of the loss, and the persons responsible for the loss, among others;
  - b. If accountability/responsibility over the missing PPE was pinpointed after investigation, demand shall be made from the accountable personnel to produce the item or pay the depreciated replacement cost thereof;



- c. The Accounting Unit shall be furnished the certified copy of the investigation report and demand letter to be used as basis to recognize loss of PPE and to set up the corresponding receivables from the concerned accountable officer/personnel; and
- d. If accountability/responsibility over the missing PPE could not be pinpointed after investigation, authority for derecognition thereof from the books of accounts may be requested from the COA, in accordance with Paragraph 8 of this Circular. Pending the grant of authority by the COA, the said PPEs shall remain in the books of accounts.

**8.0 PROCEDURES IN THE DERECOGNITION OF NON-EXISTING/MISSING PPEs WITHOUT AVAILABLE RECORD OF ACCOUNTABILITY**

8.1 Non-existing/missing PPEs without available record of accountability shall be derecognized from the books of accounts only upon the grant of specific authority by the COA.

8.2 The Head of the Agency shall file the request for authority to derecognize non-existing/missing PPEs to the COA Audit Team Leader (ATL) and/or Supervising Auditor (SA), if the following conditions are met:

- a. The PPE has already exceeded its estimated useful life, hence, its carrying value is equivalent to its residual value.

The estimated useful life of PPEs shall refer to the estimation made by the government agency on its PPEs, if any, as disclosed in its Notes to Financial Statements for the immediately preceding year, otherwise, to use the Estimated Useful Life of PPE by classification provided under COA Circular No. 2003-007 dated December 11, 2003; and

- b. Accountability/responsibility over the missing PPE could not be pinpointed after the conduct of investigation for the purpose.

8.3 The request shall be supported with the following documents:

- a. List of Non-Existing/Missing PPEs and their carrying values certified by the Heads of the Property Unit and the Accounting Unit and approved by the Head of the Agency;
- b. Certification by the Head of the Accounting Unit that the non-existing/missing PPEs had already exceeded their estimated useful lives; and
- c. Certified copy of the report of investigation conducted pursuant to Paragraph 7.9 of this Circular.

8.4 Upon receipt of the request, the ATL and the SA shall assign a reference number, verify and validate the submitted documents and decide on the

requests for authority to derecognize non-existing PPEs for amounts not exceeding P100,000.00 per PPE item within fifteen (15) working days from receipt thereof.

- 8.5 In case the basis for denial of the request by the ATL and the SA is failure to comply with the conditions and requirements under Paragraphs 8.1 and 8.2, the Head of the Agency may refile the request for derecognition before the ATL and the SA provided that the basis for denial has been satisfactorily complied. The ATL and the SA shall decide on the request within fifteen (15) working days from receipt thereof.
- 8.6 The Head of the Agency may appeal from the decision of the ATL and the SA to the COA Cluster Director (CD)/Regional Director (RD) who has jurisdiction over the government agency under audit within fifteen (15) working days from receipt of the decision. The CD/RD shall decide on the appeal within fifteen (15) working days from receipt thereof. The decision of the CD/RD on the appealed request is final and non-appealable.
- 8.7 For amounts exceeding P100,000.00 per PPE item, the ATL and the SA shall forward the request and the entire records to the CD/RD, together with their comments and recommendations, within fifteen (15) working days from receipt thereof.
- 8.8 The CD/RD shall review the entire records of the requests and shall decide on amounts involving more than P100,000.00 but not exceeding P1,000,000.00 per PPE item within fifteen (15) working days from receipt thereof.
- 8.9 In case the basis for denial of the request for derecognition by the CD/RD is failure to comply with the conditions and requirements under Paragraphs 8.1 and 8.2, the Head of the Agency may refile the request for derecognition before the CD/RD provided that the basis for denial has been satisfactorily complied. The CD/RD shall decide on the request within fifteen (15) working days from receipt thereof.
- 8.10 The Head of the Agency may appeal from the decision of the CD/RD to the Assistant Commissioner (AC) of the Sector within fifteen (15) working days from receipt of the decision. The AC shall decide on the appeal within fifteen (15) working days from receipt thereof. The decision of the AC on the appealed request is final and non-appealable.
- 8.11 For amounts exceeding P1,000,000.00 per PPE item, the CD/RD shall forward the request and the entire records together with his/her recommendation to the AC of the Sector within fifteen (15) working days from receipt thereof.
- 8.12 The AC of the Sector shall review the entire records of the requests and shall decide on amounts exceeding P1,000,000.00 per PPE item within fifteen (15) working days from receipt thereof.



- 8.13 In case the basis for denial of the request for derecognition by the AC of the Sector is failure to comply with the conditions and requirements under Paragraphs 8.1 and 8.2, the Head of the Agency may refile the request for derecognition before the AC provided that the basis for denial has been satisfactorily complied. The AC shall decide on the request within fifteen (15) working days from receipt thereof.
- 8.14 The Head of the Agency may appeal from the decision of the AC of the Sector to the Commission Proper (CP) within fifteen (15) working days from receipt of the decision. Filing fee is required at the rate prescribed under the 2009 Revised Rules of Procedures of the COA. The decision of the CP is final and non-appealable.
- 8.15 The Accountant shall:
- a. Prepare a Journal Entry Voucher within fifteen (15) working days upon receipt of the decision granting the authority to derecognize PPEs, for approval of the Head of the Agency, effect the necessary accounting entries in the books of accounts, and enter the acquisition cost of the derecognized PPEs and their carrying values in the Registry of Derecognized PPEs (RDPPE), using the format in Annex D of this Circular;
  - b. Submit the JEV to the COA ATL, supported with the certified copies of the approved request for derecognition including the records/documents pertaining thereto;
  - c. Keep as permanent file, the RDPPE as well as the copy of the approved request for derecognition including the records/documents pertaining thereto; and
  - d. Provide appropriate disclosure on the derecognized PPEs in the Notes to the Financial Statements.

**9.0 ACCOUNTING ENTRIES AND DISCLOSURE IN THE NOTES TO THE FINANCIAL STATEMENTS**

- 9.1 The illustrative accounting entries for the recognition of PPEs found at station, recognition of loss of PPEs, writing-off/dropping from the books of accounts the remaining balances amounts lumped under the unreconciled SLs of PPEs, and derecognition of non-existing/missing PPEs are shown in Annex E.
- 9.2 Disclosures on PPE in the Notes to the Financial Statements shall include information on:
- a. The total amount of non-existing/missing PPEs included in the PPE balance, supported with breakdown as to sub-major PPE account group, together with the following additional information, as applicable:

- i. A request for authority for derecognition has been filed and still pending with the COA stating the date of filing thereof, or, still to be filed; and/or
  - ii. The amount and breakdown of derecognized PPEs which were transferred to the RDPPE based on the authority of derecognition granted by COA; and
- b. PPEs found at station which are still needing appraisal, supported with breakdown as to sub-major PPE account group.

#### 10.0 SUNSET PROVISIONS

After the cut-off date set by the Inventory Committee in the PIP, the Accounting and Property Units of government agencies shall ensure that the proper accounting and reporting procedures for all acquisition/receipt/issue/transfer/disposal of PPEs pursuant to the Accounting Manuals of respective Sectors, and other relevant laws, rules and regulations are strictly followed. This Circular is issued for **one-time cleansing** of PPE account balances; thus, in no case shall the herein procedures be used to further derecognize non-existing/missing PPEs and/or cleanse subsequent discrepancies or unreconciled balances in PPE accounts.

#### 11.0 EFFECTIVITY

This Circular shall take effect immediately.



  
MICHAEL G. AGUINALDO  
Chairperson

  
JOSIL A. FABIA  
Commissioner

  
ROLAND C. PONDOC  
Commissioner





Agency Name \_\_\_\_\_  
 List of PPEs Found at Station \_\_\_\_\_

PPE Account Group: \_\_\_\_\_

Article/Item	Description	New Property No. assigned	Person Accountable	Unit Cost/Value	Total Cost/Value	Remarks

Prepared by: \_\_\_\_\_  
Printed Name and Signature  
 Property Personnel

Reviewed by: \_\_\_\_\_  
Printed Name and Signature  
 Head, Property Unit

Date: \_\_\_\_\_  
 \_\_\_\_\_





Agency Name  
List of Non-Existing/Missing PPEs

PPE Account Group: \_\_\_\_\_

Article/Item	Description	Old Property No.	Person Accountable	Unit Cost/Value	Total Cost/Value	Remarks

Prepared by:

Printed Name and Signature  
Property Personnel

Date:

\_\_\_\_\_

Reviewed by:

Printed Name and Signature  
Head, Property Unit

*[Handwritten Signature]*

*[Handwritten Mark]*

Agency Name  
Registry of Derecognized PPEs (RDPPE)

Reference		PPE Account	Description of PPE	Cost	Accumulated Depreciation	Accumulated Impairment Losses	Carrying Value	Authority <small>(Indicate date of grant)</small>	File Index
Date	No.								

*[Handwritten mark]*

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## Illustrative Accounting Entries:

## 1. Recognition of PPEs found at station:

<u>Account Title</u>	<u>Debit</u>	<u>Credit</u>
Technical and Scientific Equipment	XXX	
Accumulated Surplus/Deficit		XXX
<i>To recognize technical equipment found at station.</i>		

## 2. Recognition of loss of PPE and setting up accountability of accountable officer

<u>Account Title</u>	<u>Debit</u>	<u>Credit</u>
Loss of Assets	XXX	
Accumulated Depreciation - Office Equipment	XXX	
Accumulated Impairment Losses - Office Equipment	XXX	
Office Equipment		XXX
<i>To recognize loss of office equipment.</i>		
Due from Officers and Employees	XXX	
Other Deferred Credits		XXX
<i>To set up accountability of accountable officer for lost office equipment.</i>		

## 3. Writing-Off/Dropping of remaining balances of unreconciled SL for PPEs

<u>Account Title</u>	<u>Debit</u>	<u>Credit</u>
Accumulated Surplus/Deficit	XXX	
Office Equipment		XXX
<i>To write-off remaining balance of unreconciled SL for Office Equipment</i>		

## 4. Derecognition of non-existing/missing PPEs with authority from COA

Loss of Assets	XXX	
Accumulated Depreciation - Office Equipment	XXX	
Accumulated Impairment Losses - Office Equipment	XXX	
Accumulated Depreciation - Medical Equipment	XXX	
Accumulated Impairment Losses - Medical Equipment	XXX	
Office Equipment		XXX
Medical Equipment		XXX
<i>To derecognize office equipment and medical equipment with authority from COA.</i>		

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## ANNEX B. SCHEDULE OF PPE INVENTORY ORIENTATION

**07-Nov-22 BATCH 1 (1 PM)****08-Nov-22 BATCH 2 (8 AM), BATCH 3 (1 PM)**

Schedule	No.	Office	Unit/Department	No. of Representative
BATCH 1	1	Commission on Audit (COA)	Commission on Audit (COA)	1
BATCH 1	2	Office of the Chancellor (OC)	Internal Control Office (ICO)	1
BATCH 1	3	Office of the Chancellor (OC)	Legal Office	1
BATCH 1	4	Office of the Chancellor (OC)	OC Main	1
BATCH 1	5	Office of the Chancellor (OC)	Office for Institutional Development in Higher Education (OIDHE)	1
BATCH 1	6	Office of the Chancellor (OC)	Office of Alumni Relations (OAR)	1
BATCH 1	7	Office of the Chancellor (OC)	Office of Anti-Sexual Harassment (OASH)	1
BATCH 1	8	Office of the Chancellor (OC)	Office of International Linkages (OIL)	1
BATCH 1	9	Office of the Chancellor (OC)	Office of Public Relations (OPR)	1
BATCH 1	10	Office of the Chancellor (OC)	Quality Assurance Office (QAO)	1
BATCH 1	11	Office of the Chancellor (OC)	Technology Transfer and Business Development Office (TTBDO)	1
BATCH 1	12	Office of the Chancellor (OC)	Ugnayan ng Pahinungod	1
BATCH 1	13	Office of the Vice Chancellor for Academic Affairs (OVCAA)	Department of Military Science and Tactics (DMST)	1
BATCH 1	14	Office of the Vice Chancellor for Academic Affairs (OVCAA)	Interactive Learning Center (ILC)	1
BATCH 1	15	Office of the Vice Chancellor for Academic Affairs (OVCAA)	Learning Resource Center (LRC)	1
BATCH 1	16	Office of the Vice Chancellor for Academic Affairs (OVCAA)	National Service Training Program Office (NSTP)	1
BATCH 1	17	Office of the Vice Chancellor for Academic Affairs (OVCAA)	Office of the University Registrar (OUR)	1
BATCH 1	18	Office of the Vice Chancellor for Academic Affairs (OVCAA)	OVCAA Main	1
BATCH 1	19	Office of the Vice Chancellor for Academic Affairs (OVCAA)	Sentro ng Wikang Filipino	1
BATCH 1	20	Office of the Vice Chancellor for Academic Affairs (OVCAA)	University Library	1
BATCH 1	21	Office of the Vice Chancellor for Academic Affairs (OVCAA)	University Publications Office (UPO)	1
BATCH 1	22	Office of the Vice Chancellor for Administration (OVCA)	Accounting Office	1
BATCH 1	23	Office of the Vice Chancellor for Administration (OVCA)	Bids and Awards Committee Secretariat (BAC Sec)	1
BATCH 1	24	Office of the Vice Chancellor for Administration (OVCA)	Business Affairs Office (BAO)	1
BATCH 1	25	Office of the Vice Chancellor for Administration (OVCA)	Cashier's Office	1
BATCH 1	26	Office of the Vice Chancellor for Administration (OVCA)	Human Resources Development Office (HRDO)	1
BATCH 1	27	Office of the Vice Chancellor for Administration (OVCA)	OVCA Main	1
BATCH 1	28	Office of the Vice Chancellor for Administration (OVCA)	Records Management Office (RMO)	1
BATCH 1	29	Office of the Vice Chancellor for Administration (OVCA)	Supply and Property Management Office (SPMO)	1
BATCH 1	30	Office of the Vice Chancellor for Community Affairs (OVCCA)	Continuing Education Center (CEC)	1
BATCH 1	31	Office of the Vice Chancellor for Community Affairs (OVCCA)	Gender Center (GC)	1
BATCH 1	32	Office of the Vice Chancellor for Community Affairs (OVCCA)	OVCCA Main	1
BATCH 1	33	Office of the Vice Chancellor for Community Affairs (OVCCA)	Security and Safety Office (SSO)	1
BATCH 1	34	Office of the Vice Chancellor for Community Affairs (OVCCA)	University Health Service (UHS)	1
BATCH 1	35	Office of the Vice Chancellor for Community Affairs (OVCCA)	University Housing Office (UHO)	1
BATCH 1	36	Office of the Vice Chancellor for Planning and Development (OVCPD)	Budget Management Office (BMO)	1

## ANNEX B. SCHEDULE OF PPE INVENTORY ORIENTATION

Schedule	No.	Office	Unit/Department	No. of Representative
BATCH 1	37	Office of the Vice Chancellor for Planning and Development (OVCPD)	Information Technology Center (ITC)	1
BATCH 1	38	Office of the Vice Chancellor for Planning and Development (OVCPD)	Land Grant Management Office (LGMO)	1
BATCH 1	39	Office of the Vice Chancellor for Planning and Development (OVCPD)	OVCPD Main	1
BATCH 1	40	Office of the Vice Chancellor for Planning and Development (OVCPD)	Resource Generation and Development Office (RGDO)	1
BATCH 1	41	Office of the Vice Chancellor for Planning and Development (OVCPD)	University Planning and Maintenance Office (UPMO)	1
BATCH 1	42	Office of the Vice Chancellor for Research and Extension (OVCRE)	Museum of Natural History (MNH)	1
BATCH 1	43	Office of the Vice Chancellor for Research and Extension (OVCRE)	National Institute of Molecular Biology and Biotechnology (BIOTECH)	1
BATCH 1	44	Office of the Vice Chancellor for Research and Extension (OVCRE)	Office for Initiatives in Culture and the Arts (OICA)	1
BATCH 1	45	Office of the Vice Chancellor for Research and Extension (OVCRE)	OVCRE Main	1
BATCH 1	46	Office of the Vice Chancellor for Research and Extension (OVCRE)	UPLB COVID-19 Molecular Diagnostic Laboratory (CMDL)	1
BATCH 2	47	College of Agriculture and Food Science (CAFS)	Agricultural Systems Institute (ASI)	1
BATCH 2	48	College of Agriculture and Food Science (CAFS)	CAFS Dean's Office	1
BATCH 2	49	College of Agriculture and Food Science (CAFS)	CAFS Secretary's Office	1
BATCH 2	50	College of Agriculture and Food Science (CAFS)	Central Experiment Station (CES)	1
BATCH 2	51	College of Agriculture and Food Science (CAFS)	Dairy Training and Research Institute (DTRI)	1
BATCH 2	52	College of Agriculture and Food Science (CAFS)	Institute of Animal Science (IAS)	1
BATCH 2	53	College of Agriculture and Food Science (CAFS)	Institute of Crop Science (ICropS)	1
BATCH 2	54	College of Agriculture and Food Science (CAFS)	Institute of Food Science and Technology (IFST)	1
BATCH 2	55	College of Agriculture and Food Science (CAFS)	Institute of Plant Breeding (IPB)	1
BATCH 2	56	College of Agriculture and Food Science (CAFS)	Institute of Weed Science, Entomology and Plant Pathology (IWEP)	1
BATCH 2	57	College of Agriculture and Food Science (CAFS)	La Granja Research and Training Station (LGRTS)	1
BATCH 2	58	College of Agriculture and Food Science (CAFS)	National Crop Protection Center (NCPC)	1
BATCH 2	59	College of Agriculture and Food Science (CAFS)	Office of the Philippine Agricultural Scientist	1
BATCH 2	60	College of Agriculture and Food Science (CAFS)	Postharvest Horticulture Training and Research Center (PHTRC)	1
BATCH 2	61	College of Engineering and Agro-Industrial Technology (CEAT)	Agricultural Machinery Testing and Evaluation Center (AMTEC)	1
BATCH 2	62	College of Engineering and Agro-Industrial Technology (CEAT)	CEAT Dean's Office	1
BATCH 2	63	College of Engineering and Agro-Industrial Technology (CEAT)	CEAT Library	1
BATCH 2	64	College of Engineering and Agro-Industrial Technology (CEAT)	CEAT Secretary's Office	1
BATCH 2	65	College of Engineering and Agro-Industrial Technology (CEAT)	Center for Agri-fisheries and Biosystems Mechanization (BIOMECH)	1

## ANNEX B. SCHEDULE OF PPE INVENTORY ORIENTATION

Schedule	No.	Office	Unit/Department	No. of Representative
BATCH 2	66	College of Engineering and Agro-Industrial Technology (CEAT)	Department of Chemical Engineering (DCHE)	1
BATCH 2	67	College of Engineering and Agro-Industrial Technology (CEAT)	Department of Civil Engineering (DCE)	1
BATCH 2	68	College of Engineering and Agro-Industrial Technology (CEAT)	Department of Electrical Engineering (DEE)	1
BATCH 2	69	College of Engineering and Agro-Industrial Technology (CEAT)	Department of Engineering Science (DES)	1
BATCH 2	70	College of Engineering and Agro-Industrial Technology (CEAT)	Department of Industrial Engineering (DIE)	1
BATCH 2	71	College of Engineering and Agro-Industrial Technology (CEAT)	Department of Mechanical Engineering (DME)	1
BATCH 2	72	College of Engineering and Agro-Industrial Technology (CEAT)	IABE-Agribiosystems Machinery and Power Engineering Division (AMPED)	1
BATCH 2	73	College of Engineering and Agro-Industrial Technology (CEAT)	IABE-Agricultural, Food and Bioprocess Engineering Division (AFBED)	1
BATCH 2	74	College of Engineering and Agro-Industrial Technology (CEAT)	IABE-Agrometeorology, Bio-Structures and Environment Engineering Division (ABSEED)	1
BATCH 2	75	College of Engineering and Agro-Industrial Technology (CEAT)	IABE-Land and Water Resources Engineering Division (LWRED)	1
BATCH 2	76	College of Engineering and Agro-Industrial Technology (CEAT)	Institute of Agricultural and Biosystems Engineering (IABE)	1
BATCH 2	77	College of Forestry and Natural Resources (CFNR)	CFNR Dean's Office	1
BATCH 2	78	College of Forestry and Natural Resources (CFNR)	CFNR Library	1
BATCH 2	79	College of Forestry and Natural Resources (CFNR)	CFNR Secretary's Office	1
BATCH 2	80	College of Forestry and Natural Resources (CFNR)	Department of Forest Biological Sciences (DFBS)	1
BATCH 2	81	College of Forestry and Natural Resources (CFNR)	Department of Forest Product and Paper Science (DFPPS)	1
BATCH 2	82	College of Forestry and Natural Resources (CFNR)	Department of Social Forestry and Forest Governance (DSFFG)	1
BATCH 2	83	College of Forestry and Natural Resources (CFNR)	Forestry Development Center (FDC)	1
BATCH 2	84	College of Forestry and Natural Resources (CFNR)	Institute of Agroforestry (IAF)	1
BATCH 2	85	College of Forestry and Natural Resources (CFNR)	Institute of Renewable Natural Resources (IRNR)	1
BATCH 2	86	College of Forestry and Natural Resources (CFNR)	Makiling Center for Mountain Ecosystems (MCME)	1
BATCH 2	87	College of Forestry and Natural Resources (CFNR)	Office of the Coordinator for Research, Extension, and Linkages (OCREL)	1
BATCH 2	88	College of Forestry and Natural Resources (CFNR)	Training Center for Tropical Resources and Ecosystem Sustainability (TREES)	1
BATCH 2	89	College of Public Affairs and Development (CPAF)	Center for Strategic Planning and Policy Studies (CSPPS)	1
BATCH 2	90	College of Public Affairs and Development (CPAF)	Community Innovations Studies Center (CISC)	1
BATCH 2	91	College of Public Affairs and Development (CPAF)	CPAf Dean's Office	1
BATCH 2	92	College of Public Affairs and Development (CPAF)	Institute for Governance and Rural Development (IGRD)	1
BATCH 2	93	College of Public Affairs and Development (CPAF)	Knowledge Management Office (KMO)	1
BATCH 2	94	Graduate School (GS)	Graduate School (GS)	1
BATCH 3	95	College of Arts and Sciences (CAS)	CAS Dean's Office	1
BATCH 3	96	College of Arts and Sciences (CAS)	CAS Secretary's Office	1



## ANNEX B. SCHEDULE OF PPE INVENTORY ORIENTATION

Schedule	No.	Office	Unit/Department	No. of Representative
BATCH 3	97	College of Arts and Sciences (CAS)	Department of Human Kinetics (DHK)	1
BATCH 3	98	College of Arts and Sciences (CAS)	Department of Humanities (DHUM)	1
BATCH 3	99	College of Arts and Sciences (CAS)	Department of Social Sciences (DSS)	1
BATCH 3	100	College of Arts and Sciences (CAS)	Institute of Biological Sciences (IBS)	1
BATCH 3	101	College of Arts and Sciences (CAS)	Institute of Chemistry (IC)	1
BATCH 3	102	College of Arts and Sciences (CAS)	Institute of Computer Science (ICS)	1
BATCH 3	103	College of Arts and Sciences (CAS)	Institute of Mathematical Sciences and Physics (IMSP)	1
BATCH 3	104	College of Arts and Sciences (CAS)	Institute of Statistics (INSTAT)	1
BATCH 3	105	College of Arts and Sciences (CAS)	UP Rural High School (UPRHS)	1
BATCH 3	106	College of Arts and Sciences (CAS)	UPLB Limnological Station	1
BATCH 3	107	College of Development Communication (CDC)	CDC Dean's Office	1
BATCH 3	108	College of Development Communication (CDC)	CDC Secretary's Office	1
BATCH 3	109	College of Development Communication (CDC)	Department of Development Broadcasting & Telecommunication (DDBT)	1
BATCH 3	110	College of Development Communication (CDC)	Department of Development Journalism (DDJ)	1
BATCH 3	111	College of Development Communication (CDC)	Department of Educational Communication (DEJ)	1
BATCH 3	112	College of Development Communication (CDC)	Department of Science Communication (DSC)	1
BATCH 3	113	College of Economics and Management (CEM)	CEM Dean's Office	1
BATCH 3	114	College of Economics and Management (CEM)	CEM Library	1
BATCH 3	115	College of Economics and Management (CEM)	CEM Secretary's Office	1
BATCH 3	116	College of Economics and Management (CEM)	Department of Agribusiness Management and Entrepreneurship (DAME)	1
BATCH 3	117	College of Economics and Management (CEM)	Department of Agricultural and Applied Economics (DAAE)	1
BATCH 3	118	College of Economics and Management (CEM)	Department of Economics (DE)	1
BATCH 3	119	College of Economics and Management (CEM)	Institute of Cooperatives and Bio-Enterprise Development (ICOPED)	1
BATCH 3	120	College of Human Ecology (CHE)	Barangay Integrated Development Approach for Nutrition Improvement for Rural Food (BIDANI)	1
BATCH 3	121	College of Human Ecology (CHE)	CHE Dean's Office	1
BATCH 3	122	College of Human Ecology (CHE)	CHE Secretary's Office	1
BATCH 3	123	College of Human Ecology (CHE)	Department of Human and Family Development Studies (DHFDS)	1
BATCH 3	124	College of Human Ecology (CHE)	Department of Community and Environmental Resource Planning (DCERP)	1
BATCH 3	125	College of Human Ecology (CHE)	Department of Social Development Services (DSDS)	1
BATCH 3	126	College of Human Ecology (CHE)	Institute of Human Nutrition and Food (IHNF)	1
BATCH 3	127	College of Veterinary Medicine (CVM)	CVM Dean's Office	1
BATCH 3	128	College of Veterinary Medicine (CVM)	CVM Library	1
BATCH 3	129	College of Veterinary Medicine (CVM)	CVM Secretary's Office	1
BATCH 3	130	College of Veterinary Medicine (CVM)	Department of Basic Veterinary Sciences (DBVS)	1

## ANNEX B. SCHEDULE OF PPE INVENTORY ORIENTATION

Schedule	No.	Office	Unit/Department	No. of Representative
BATCH 3	131	College of Veterinary Medicine (CVM)	Department of Veterinary Clinical Sciences (DVCS)	1
BATCH 3	132	College of Veterinary Medicine (CVM)	Department of Veterinary Paraclinical Sciences (DVPS)	1
BATCH 3	133	College of Veterinary Medicine (CVM)	Veterinary Teaching Hospital (VTH)	1
BATCH 3	134	Office of the Vice Chancellor for Student Affairs (OVCSA)	International Student Relations (ISR)	1
BATCH 3	135	Office of the Vice Chancellor for Student Affairs (OVCSA)	Office of Counseling and Guidance (OCG)	1
BATCH 3	136	Office of the Vice Chancellor for Student Affairs (OVCSA)	Office of Scholarships and Grants (OSG)	1
BATCH 3	137	Office of the Vice Chancellor for Student Affairs (OVCSA)	Office of Student Activities (OSA)	1
BATCH 3	138	Office of the Vice Chancellor for Student Affairs (OVCSA)	Office of Student Housing (OSH)	1
BATCH 3	139	Office of the Vice Chancellor for Student Affairs (OVCSA)	OVCSA Main	1
BATCH 3	140	Office of the Vice Chancellor for Student Affairs (OVCSA)	Research, Communication and Information Technology (RECOMMIT)	1
BATCH 3	141	Office of the Vice Chancellor for Student Affairs (OVCSA)	Student Disciplinary Tribunal	1
BATCH 3	142	School of Environmental Science and Management (SESAM)	School of Environmental Science and Management (SESAM)	1