

Management of property, plant, and equipment (PPE) and semi-expendable property records of selected public schools in the Division of Laguna

Gail Elline N. Balanoba

genb2478@gmail.com

Laguna State Polytechnic University, Sta. Cruz Campus, Laguna, Philippines, 4009

Abstract

This study determined the relationship between the implementation of Property, Plant, and Equipment (PPE) and Semi-Expendable Property Records Management and the effectiveness of property records management in selected public schools in the Division of Laguna during the Academic Year 2025–2026. The variables examined included implementation processes and effectiveness indicators. The null hypothesis was tested using weighted mean, standard deviation, and Pearson Product-Moment Correlation Coefficient. The study employed a quantitative descriptive-correlational research design. Eighty-eight (88) school heads, property custodians, supply officers, and administrative personnel were selected through purposive and stratified sampling techniques. Data were collected using a validated researcher-made questionnaire and analyzed to determine the level of implementation, effectiveness, and the relationship between the variables. Findings revealed moderate implementation of PPE and Semi-Expendable Property Records Management and moderately effective property records management. Most relationships were not significant, except maintenance and repair documentation and accountability. The study concluded that documentation, inventory reconciliation, monitoring, and digital integration require improvement. Strengthening inventory systems, personnel training, and monitoring mechanisms is recommended.

Keywords: PPE; accountability; compliance; audit readiness; property records management

1. Introduction

Maintaining Property, Plant, and Equipment (PPE) and semi-expendable property records in elementary and secondary schools is a critical aspect of educational resource management, yet it faces numerous challenges. Effective management and accurate record-keeping are essential for ensuring accountability, prolonging the usable life of assets, and complying with regulatory standards.

Studies indicate that schools often struggle with inadequate record-keeping systems, insufficient training for property officers, and delayed updates, which can lead to oversight and mismanagement. For example, the Department of Education in the Philippines emphasizes the importance of designated property officers and proper inventory procedures to uphold property accountability in schools (DepEd Property Manual Handbook, Division of Capiz).

Furthermore, international research indicates that mismatches in PPE size and suitability, including safety equipment for learners, affect effective use and safety compliance in schools (Shoko, 2024). Also, challenges include timely replacement and repair of PPE, which are crucial for maintaining safety and functionality; failures in these practices are often due to poor record-keeping and inadequate monitoring

protocols.

According to Division Memorandum no. 142 s. 2022, DepEd, Division of Muntinlupa, The lack of clear guidelines and roles for property custodians has been noted as a barrier to efficient PPE management, leading to insufficient maintenance, improper disposal, and gaps in accountability. These issues underscore the need for comprehensive practices and strengthened systems for managing PPE and semi-expendable property to support safe, effective, and accountable educational environments.

1.1. Background of the Study

Sound management of assets (PPE and equipment) is recognized globally as a critical component of public sector financial accountability and effective service delivery. The International Public Sector Accounting Standards (IPSAS) emphasize maintaining accurate asset registers, conducting regular physical verifications/audits, and ensuring proper depreciation or useful-life tracking. Lapses in these practices have been found worldwide to lead to waste, misappropriation, and a lack of transparency.

Many countries in Southeast Asia have undertaken reforms or initiatives to digitalize asset management or improve the record-keeping of government movable and immovable assets. These show mixed success; capacity, funding, and institutional buy-in are often major obstacles.

In the context of education, the management of Property, Plant, and Equipment (PPE) and semi-expendable property is essential to ensure that schools can provide a conducive learning environment and deliver quality educational services.

The lack of a well-structured, systematic approach to asset management often creates significant challenges in effectively maintaining and utilizing existing resources. This lack of organization can result in inefficiencies, with resources not being properly allocated or managed, leading to potential waste and underutilization. As highlighted by Khalid et al. (2020), without a clear strategy in place, organizations may struggle to track their assets, make informed decisions about their use, and ensure they are used to their fullest potential. This can ultimately affect the organization's overall performance and success, as resources are a critical component of any operational framework. Therefore, implementing a systematic approach to asset management is essential for optimizing resource use and achieving long-term objectives.

On January 31, 2020, the Commission on Audit (COA) in the Philippines released Circular 2020-006, About the One-Time Cleansing of PPE Account Balances of Government Agencies. This covers the National Government Agencies, Local Government Units, and Government-Owned or Controlled Corporations. This has made the existence of significant discrepancies in PPE account balances across government agencies a perennial issue, as well as the non-establishment of accurate PPE balances in financial statements.

This type of condition, if not properly dealt with, will always result in an exception in the fairness of presentation of the financial position of our government agencies and make such government agencies lose reliable and useful information as far as decisions and people's accountability of these assets.

In compliance with the directive, the Department of Education and the respective Region Offices issued a memorandum regarding the said circular. According to the Regional Memorandum of Region IV-A no. 21-179 "Implementation of One Time Cleansing of Property, Plant, and Equipment (PPE)" School Division Offices are directed with strict compliance to the preparation of necessary logistics to coincide and are in line with DepEd Central Initiative on Inventory Taking. The Division of Laguna also conducted One-Time Technical Assistance for each District or School Property Custodian regarding the One-Time Cleansing of PPE.

Given these concerns, it is crucial to systematically examine the management inputs and processes that influence the administration of Property, Plant, and Equipment (PPE) and semi-expandable property in schools. This involves a detailed evaluation of various factors, such as the adequacy of existing policies and standards, the availability and qualifications of trained personnel, the efficiency and reliability of recording and monitoring systems, and the extent of managerial support and training provided.

These comprehensive assessments will help us gain a deeper understanding of their impact on compliance with regulations and the accuracy of records maintained. Additionally, we should examine closely the school-level processes, including procurement, classification, and disposal of assets, to identify any existing gaps and areas that require improvement. By addressing these issues, we can enhance the overall management and oversight of school property, ensuring more effective and efficient use of resources.

1.2. Theoretical Framework

In the context of public schools, Property, Plant and Equipment (PPE) and semi-expendable items are essential assets for the delivery of education services. Stretching these resources to the maximum is crucial to enable schools to deliver on the educational front. By applying the Resource-Based View (RBV) concept, schools that can best make use of their PPE and semi-expendable property will be able to produce higher-quality educational outputs and minimize resource waste and leakage (Wernerfelt, 1984; Barney, 1991).

The Total Asset Management (TAM) framework for managing physical assets during their useful life focuses on the creation and capture of value (Too, 2010). While focused on PPE and semi-expendable property used in public schools, TAM offers a roadmap for purchasing, issuing, cleaning, maintaining, and discarding such items.

Securing property that is used and then disposed of semi-frequently is very important for public schools, as they often face shortages, overstocking, or excessive loss of property. Efficient inventory will complement the development of the monitoring instrument for the use of semi-expendable property in schools.

Inventory management theory refers to the system through which firms are required to make optimum decisions of inventory concerning goods or even any other resource so that such inventory is always available when required, but at the same time, the cost of such inventory is also reduced to the lowest level (Silver, Pyke & Peterson, 1998).

Public Asset Management (PAM) theory emphasizes transparency, accountability, and efficiency in managing public assets (Shand, 1995). In the context of public schools, PAM theory is highly relevant as it focuses on ensuring that public funds and assets, such as PPE and semi-expendable property, are used efficiently and in line with legal and regulatory standards. The theory supports the need to develop a monitoring tool that enhances transparency and accountability in public school asset management.

These theories offer a comprehensive and solid foundation for assessing and evaluating asset management practices in the selected elementary and secondary public schools within the Division of Laguna. The management of assets is regarded as a vital strategic factor, as highlighted by the Resource-Based View (RBV) and Total Asset Management (TAM) concepts. These frameworks emphasize the importance of effectively utilizing and managing resources to achieve organizational goals. Additionally, the management of inventory items strictly follows the principles outlined in the Inventory Management Theory, which ensures efficient and effective resource management. This approach not only optimizes the use of available resources but also enhances the overall operational efficiency of the schools.

Additionally, the Public Asset Management Theory complements the study's major themes of transparency and accountability in the utilization of public resources. These frameworks will be used to assess current asset management practices and to develop a comprehensive monitoring tool tailored to the specific requirements of the schools.

1.3. Conceptual Framework

The conceptual framework posits that management inputs (IVs), including policies and standards, resource capacity, systems and tools, and training/support, affect management processes, which encompass procurement, recording, monitoring, maintenance, and disposal. These processes, in turn, determine management outcomes (DVs) such as the accuracy of property records, compliance with standards, and

overall asset accountability.

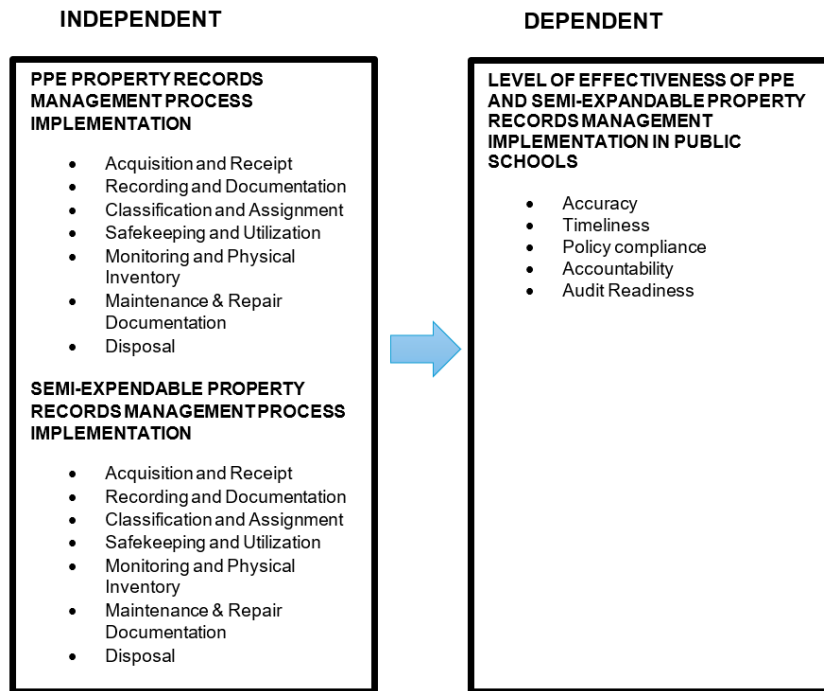


Figure 1: Research Paradigm

1.4. Statement of the Problem

This study aims to determine the relationship between the property records management process of Property, Plant and Equipment (PPE) and Semi-expendable items and the effectiveness of PPE and semi-expendable inventory records management in selected public schools in the Division of Laguna.

Specifically, it sought to answer the following questions:

- What is the level of implementation of PPE property records management in terms of:
 - * Acquisition and receipt
 - * Recording and documentation
 - * Classification and assignment
 - * Safekeeping and utilization
 - * Monitoring and physical inventory
 - * Maintenance and repair documentation
 - * Disposal?
- What is the level of implementation of Semi-Expendable property records management in terms of:
 - * Acquisition and receipt
 - * Recording and documentation
 - * Classification and assignment
 - * Safekeeping and utilization
 - * Monitoring and physical inventory
 - * Maintenance and repair documentation
 - * Disposal?

c. What is the level of effectiveness of PPE and semi-expandable property records management implementation in terms of:

- * Accuracy
- * Timeliness
- * Policy compliance
- * Accountability
- * Audit readiness?

d. Is there a significant relationship between the property record management process and the effectiveness of PPE and semi-expandable inventory records management in selected public schools in the Division of Laguna?

1.5. Significance of the Study

This study emphasizes the importance of enhanced accountability, transparency, and asset management within public educational institutions. With schools overseeing millions of dollars in government property, the effectiveness of their management strategies and procedures is vital to maintaining accurate records, ensuring proper use of resources, and adhering to regulatory standards. This research holds significant value for key stakeholders in both the education and public administration fields.

It examines how management inputs, such as policies, standards, resource capacity, systems, tools, and training and management support, along with management processes like procurement, classification, recording, documentation, property tagging, custodianship, monitoring, inventory control, maintenance, and disposal, impact the overall management results of schools.

To School-Level Administrators. This study is significant to school heads, Supply Officers, and Property Custodians tasked with the effective management of government assets. By examining how policies, standards, resource capacity, and tools like the Property and Supply Management System, Property Acknowledgment Receipt, and Inventory Custodian Slip, along with training and management support, impact administrative processes, the research highlights factors influencing the accuracy and timeliness of property records.

To Division-Level Offices. For the Schools Division Office of Laguna, this research serves as a valuable strategic tool for better understanding the patterns of noncompliance and operational delays in both elementary and secondary schools. It helps identify whether these challenges stem from unclear policy interpretation, limited personnel, insufficient tools, or insufficient training. This understanding enables division-level officials to focus on interventions that tackle the root causes rather than just the symptoms.

To National Agencies (DepEd Central Office and COA). At the national level, this study offers policymakers valuable insights, particularly regarding the interpretation and implementation of current policies in schools. It provides comprehensive evidence on the adequacy and correct usage of PSMS forms, such as PAR, ICS, and PPE Ledger Cards, as well as inventory procedures, and identifies specific areas that may require revision.

To Teachers, Students, and the Community. Effective management of personal protective equipment (PPE) and semi-expandable property is crucial to keeping instructional materials, furniture, technology, and facilities accessible, functional, and safe for students. When maintenance and disposal processes are well-executed, schools benefit from reduced equipment downtime and enhanced learning environments.

1.6. Scope And Limitations of the Study

The research primarily focuses on personnel directly involved in PPE and semi-expandable property management, including school heads, supply officers, property custodians, and other administrative staff responsible for procurement, documentation, and monitoring of school assets. It also involved secondary stakeholders, such as division office personnel who oversee compliance with DepEd and COA regulations.

This scope ensured that the study captures both operational and supervisory perspectives on asset management, which are crucial for understanding the effectiveness of management inputs and processes (Romzek & Dubnick, 1987; DepEd, 2021).

The study was conducted in the selected elementary and secondary schools under the jurisdiction of Unit 1, the Schools Division of Laguna, which comprises six districts: Alaminos, Bay, Calauan, Los Baños, Pila, and Victoria. This localized scope allows for detailed examination of administrative practices and resource constraints that may affect management outcomes. Although the findings are specific to the districts of Unit 1 in SDO Laguna, they may provide a basis for comparative studies in other divisions or similar public-sector contexts.

It examined the property records management process as the independent variable, comprising the following components: acquisition and receipt; recording and documentation; classification and assignment; safekeeping and utilization; monitoring and physical inventory; maintenance and repair documentation; and disposal. The dependent variable of the study is the effectiveness of PPE and semi-expandable property records management, measured by accuracy, timeliness, policy compliance, accountability, and audit readiness.

The study focused only on the process-related aspects of property records management as identified in the conceptual framework. Other factors, such as budget allocation, availability of information systems, staff competency, training, and leadership support, were not included. The data were based on respondents' self-reported responses, which may be influenced by personal perceptions, recall bias, or social desirability bias.

The study did not include actual physical verification or audit of PPE and semi-expandable properties, nor did it analyze official COA audit findings. The assessment of effectiveness relied solely on respondents' perceptions. Lastly, the study was limited to a specific time frame and did not measure changes or improvements in property records management over time.

It focused on current practices and records for the 2025–2026 academic year. This timeframe was chosen to ensure that the data accurately captures recent updates in policies and training programs. By setting a specific temporal scope, we maintain consistency in data collection and analysis, minimizing the impact of outdated or archived records that may no longer accurately reflect current practices.

1.7. Scope and Limitations of the Study

1.7.1. Related Literature

Globally, the Organization for Economic Co-operation and Development (2026) emphasizes that asset management must follow a life-cycle approach, integrating acquisition, utilization, maintenance, and disposal with strong governance mechanisms. This provides a theoretical foundation for the view that asset records management is a continuous and systematic process tied to accountability and performance.

Similarly, the World Bank (2021) notes through the PULSAR framework that strong public sector accounting systems improve transparency, accountability, and financial reporting quality. This reinforces the idea that accurate asset recording, including PPE and semi-expendable items, is essential for institutional credibility and audit readiness.

Expanding this, Sari and Muslim (2023) emphasized that public sector accountability is strengthened through regulatory compliance, auditing practices, and digital transformation, linking asset records management directly to governance outcomes. Their work supports the notion that effective property records are essential to achieving policy compliance and transparency.

In the Philippine context, the Department of Education, through DepEd Order No. 53, s. 2021 institutionalizes procedures for property management, including recording, reconciliation, and asset transfer documentation, in line with national standards aligned with government accounting rules. This demonstrates that structured asset management processes are already mandated in public schools.

Further, Department of Education issuances such as DepEd Memorandum No. 62, s. 2022 emphasizes that all property, including donated assets, must be properly recorded and accounted for, ensuring completeness of records and compliance with auditing requirements.

While these policies provide a strong regulatory foundation, there is a noticeable gap between policy expectations and actual implementation at the school level. Specifically, there is limited localized evidence on how PPE and semi-expendable property records management processes are implemented and how these processes influence effectiveness indicators such as accuracy, timeliness, compliance, accountability, and audit readiness in public schools.

According to COA Circular No. 2022-004, the acquisition and receipt of government property require systematic verification, inspection, and recording procedures to ensure accountability and transparency in public institutions. According to the Commission on Audit, all acquired government assets must undergo inspection and acceptance before recording in property books and reports. This process strengthens internal control and minimizes the risk of unrecorded or misappropriated assets.

On the policy side, DepEd Order No. 53, s. 2021 is the most direct legal basis for implementing the PPE process because it prescribes revised guidelines on PPE accounting and reporting and explicitly requires recording in the property card, updating the asset registry, and reconciling transferred properties. This order is crucial because it establishes that PPE management in schools must follow formal processes for acquisition, recording, transfer, and reconciliation.

According to Wild et al. (2021), acquisition and receipt procedures establish the foundation of property accountability because assets cannot be controlled effectively if they are not properly acknowledged upon delivery. Proper receiving procedures also improve audit reliability and asset traceability.

Public sector asset acquisition is closely associated with accountability and stewardship. The International Public Sector Accounting Standards Board explained that recognition of property assets begins when ownership and economic control are transferred to the entity. Proper acquisition procedures therefore, contribute to accurate public financial reporting. (IPSAS, 2021)

A study by Mendoza (2022) found that delayed inspections and incomplete receiving reports in public schools led to discrepancies between delivered and recorded assets. The study emphasized that effective acquisition and receipt systems reduce inventory errors and strengthen institutional accountability. Furthermore, the research highlighted that timely documentation ensures that schools can efficiently track and utilize their resources. This reinforces the importance of implementing strict monitoring measures to avoid losses and maintain transparency in school operations.

COA Circular No. 2022-004 states that recording and documentation are essential components of property management because they provide official evidence of ownership, location, condition, and accountability of government assets. The Commission on Audit requires all government entities to maintain property cards, inventory custodian slips, and property acknowledgment receipts for monitoring purposes.

According to Horngren et al. (2021), documentation systems support decision-making by providing accurate information regarding asset acquisition cost, depreciation, maintenance, and disposal history. Inadequate documentation may lead to inaccurate reporting and audit findings.

The Department of Budget and Management (DBM, 2024) emphasized in the Philippine Government Asset Management and AAMP Introduction that it is crucial for government agencies to keep their property records current. This practice is essential to uphold transparency, ensure accountability, and facilitate efficient utilization of assets. Additionally, maintaining accurate and up-to-date records plays a vital role in supporting budgeting and procurement planning processes, thereby contributing to more effective and informed decision-making within the government.

Research conducted by Garcia (2023) revealed that the implementation of digital documentation systems significantly enhanced efficiency and minimized errors in the monitoring of school property. Specifically, schools that adopted computerized inventory systems were found to maintain more accurate and reliable asset records compared to those that relied on traditional manual documentation methods. This shift towards digital solutions not only streamlined processes but also provided a more robust framework for

tracking and managing school assets, ultimately leading to improved operational effectiveness.

Theoretical discussions by Shepherd and Yeo (2021) on records management highlight the critical importance of documentation in maintaining institutional memory and ensuring operational continuity. Shepherd elaborated on how organizations depend heavily on records to uphold accountability, meet legal compliance requirements, and foster transparency. This underscores the essential role that effective records management plays in the smooth functioning and long-term success of any institution.

The school-level policy is reinforced by the National Asset Management Plan (NAMP) 2022–2023, adopted through DOF-DBM-NEDA Joint Memorandum Circular No. 2022-1. The NAMP presents asset management as a strategic government function and links it to planning, budgeting, monitoring, and evaluation. For PPE records management, this broadens the discussion from routine school paperwork to a larger public asset management framework, showing that accurate records are part of a national system for effective and efficient government asset use.

The policy logic is further operationalized in the AAMP Template, which describes the Agency Asset Management Plan as a two-year roadmap covering intended capital maintenance, operational programs, and investment in the asset portfolio. This is highly relevant to PPE because it places maintenance, portfolio understanding, and lifecycle planning at the center of asset management. It supports the idea that PPE records are not static lists; they are management tools for acquisition, maintenance, and resource planning.

In the Philippine Government Asset Management and AAMP Introduction, Department of Budget and Management (DBM, 2024) highlighted that government agencies should maintain updated property records to ensure transparency, accountability, and efficient asset utilization. Proper recording procedures also support budgeting and procurement planning.

Research by Garcia (2023) has shown that implementing digital documentation systems significantly enhances efficiency and reduces errors in monitoring school property. Schools that have adopted computerized inventory systems have been found to maintain more accurate asset records compared to those relying on manual documentation methods. This technological advancement plays a crucial role in streamlining asset management processes within educational institutions.

Proper classification of property assets is essential for organizations to effectively distinguish between Personal Protective Equipment (PPE), inventories, and semi-expendable items. The Commission on Audit, in its COA Circular No. 2022-004, has established capitalization thresholds and classification guidelines to standardize government asset reporting. This standardization ensures consistency and accuracy in how assets are reported across various government entities.

The assignment of property accountability is a critical component that ensures every asset has a designated responsible custodian. According to the Department of Education, all school property issued to personnel must be supported by signed accountability forms. This measure is designed to prevent loss and misuse of assets, as outlined in the DepEd Property and Supply Management Manual for SDO Pasig City, 2021. By implementing these accountability mechanisms, schools can better manage their resources and ensure that assets are used responsibly.

Weygandt et al. (2022) have explained that accurate classification of assets has a significant impact on financial reporting. Improper categorization can lead to distortions in depreciation, valuation, and asset recognition, thereby affecting the reliability of accounting records. Therefore, proper classification is vital to maintaining the integrity of financial statements and ensuring they accurately reflect the true value of assets.

A study conducted by Torres (2022) identified that unclear assignment procedures in schools contributed to the occurrence of missing and unserviceable assets. In contrast, schools that had defined accountability mechanisms demonstrated better property management performance. This highlights the importance of clear, well-defined procedures for asset assignment to prevent discrepancies and ensure all assets are accounted for.

The stewardship theory of management suggests that assigned accountability fosters responsible behavior among custodians. Donaldson & Davis (2021) argued that clear responsibility structures not only

strengthen organizational trust but also enhance accountability. By assigning clear responsibilities, organizations can encourage custodians to act in the best interest of the institution and its assets.

According to the Government Accounting Manual (GAM) Volume: Accounting Policies, Guidelines and Procedures (2021), safekeeping procedures are essential for protecting government assets from theft, misuse, and deterioration. The Commission on Audit (COA) mandates proper storage, tagging, and issuance controls to ensure the security of assets. These procedures are critical for maintaining the integrity and value of government property over time.

Utilization monitoring is a crucial component of asset management that plays a significant role in maximizing the value of public resources. According to the Organization for Economic Co-operation and Development (OECD) in its Government at a Glance 2021 report, the efficient utilization of public assets is directly linked to enhanced service delivery and increased organizational productivity. By closely monitoring how assets are utilized, organizations gain valuable insights into specific areas where resources can be more effectively allocated. This strategic allocation enables them to better achieve their objectives and ensure that public resources are used in the most impactful and efficient manner possible.

According to Brigham and Houston (2021), safeguarding organizational assets is a major component of internal control systems. Institutions cannot achieve operational efficiency without protecting their resources, as these resources are the backbone of any organization's ability to function effectively. Therefore, implementing effective asset protection measures is not only essential but also critical to maintaining an organization's stability and success in the long run.

A study conducted by Santos in 2023 revealed that schools implementing regular property inspections reported significantly fewer instances of missing equipment. Additionally, these schools observed an improvement in the utilization efficiency of their assets. This finding highlights the critical importance of conducting routine inspections to ensure that all assets are maintained in good condition and are being used to their fullest potential. By prioritizing these inspections, educational institutions can better manage their resources and enhance overall operational effectiveness.

The Resource-Based Theory posits that organizational resources must be protected and efficiently utilized to achieve institutional effectiveness. Barney (2021) emphasized that proper resource utilization enhances organizational performance. By focusing on the protection and efficient use of resources, organizations can improve their overall performance and achieve their strategic goals. This approach also fosters long-term sustainability by preventing the waste or underutilization of valuable resources.

The Government Accounting Manual (GAM) Volume: Accounting Policies, Guidelines, and Procedures (2021) emphasizes the importance of physical inventory in validating the existence and condition of property assets. This process is crucial as it ensures that the physical assets are accurately reflected in the accounting records. The Chart of Accounts (COA) mandates an annual inventory to reconcile physical assets with their corresponding accounting records, thereby maintaining the integrity of financial reporting.

In addition to inventory checks, monitoring systems play a vital role in supporting accountability and reducing discrepancies in government property records. These systems are designed to track and manage assets more effectively, ensuring that any discrepancies are promptly identified and addressed. The Department of Education (DepEd) SDO Pasig, for instance, directs schools to submit annual inventory reports for Personal Protective Equipment (PPE) and semi-expendable properties. This requirement underscores the importance of regular monitoring in maintaining accurate records.

Romney and Steinbart (2021) elaborated on the significant role that monitoring systems play in enhancing both data accuracy and decision-making processes. By offering updated and reliable information about assets, these systems ensure that government entities are equipped with the necessary data to make well-informed decisions. This is crucial for effective asset allocation and utilization, ultimately leading to more efficient and strategic management of resources.

Furthermore, according to Heizer et al. (2021), preventive maintenance programs are essential for reducing operational disruptions and prolonging equipment life. These programs ensure that assets are maintained in optimal condition, thereby reducing the likelihood of unexpected breakdowns and associated

costs. Maintenance records serve as evidence that government assets are preserved and utilized efficiently throughout their useful life. The COA requires documentation of repairs and maintenance expenses to ensure accountability and transparency.

A study by Villanueva (2023) highlighted that schools with organized maintenance documentation experienced lower equipment downtime and better asset utilization. This indicates that effective maintenance management can lead to more efficient resource use and improved operational outcomes.

Life Cycle Theory by Woodward (2021) explains that assets require continuous maintenance to maximize their value and effectiveness throughout their operational lifespan. This theory underscores the need for ongoing maintenance investment to ensure that assets continue to deliver value over time. Overall, integrating physical inventory checks, monitoring systems, and preventive maintenance programs is essential for effective asset management in government entities. In the long run, such practices help extend the useful life of assets and reduce unexpected operational costs.

Joint Circular No. 2024-1, issued jointly by the Department of Budget and Management (DBM) and the Commission on Audit (COA), emphasizes the importance of having proper disposal procedures in place to ensure that unserviceable government assets are removed in a manner that is both legal and transparent. This circular outlines the framework within which the Commission on Audit has established specific disposal guidelines for government properties.

These guidelines include the options of public auction, transfer to other government entities, or destruction, depending on the nature and condition of the assets. The aim is to maximize the value of these assets while adhering to legal standards and promoting accountability in the management of government resources.

According to Kieso et al. (2022), the disposal of assets must be thoroughly and accurately documented, as it plays a crucial role in maintaining the integrity of financial records. Proper documentation ensures that any changes in the organization's asset holdings are clearly reflected in its financial statements, thereby impacting the accuracy of financial reporting. Additionally, carefully recording asset-disposal details provides a reliable basis for valuing remaining assets, thereby supporting transparency and informed decision-making within the company.

Cruz (2022) found that delayed disposal procedures significantly contributed to the growing accumulation of unusable assets in schools, as these items accumulated over time without proper management. This situation not only led to storage and space issues but also weakened accountability systems within institutions, as the presence of outdated and unserviceable properties made it more difficult to maintain accurate records and to oversee asset management efficiently.

COA Circular No. 2022-004 for semi-expendable property is the main official basis for distinguishing PPE from semi-expendable property under the revised capitalization framework. COA's own public guidance linked to these circulars states that high-value semi-expendable items cost more than ₱5,000 but less than ₱50,000, while PPE costs ₱50,000 and above. This literature is crucial because proper classification determines how items are recorded, assigned, monitored, and eventually disposed of.

According to Horngren et al. (2021), receipt procedures play a crucial role in enhancing effective internal control. This is because assets must first be acknowledged and recorded through proper receipt procedures before organizations can establish robust accountability and monitoring mechanisms. By ensuring that all incoming assets are documented, organizations can track their use and location, thereby reducing the risk of loss or misuse and maintaining transparency and integrity in their operations.

The International Public Sector Accounting Standards (IPSAS, 2021) Board explained that public assets should only be recognized after the transfer of control and acceptance by the receiving agency. Proper acquisition procedures, therefore, improve the reliability of government financial reports. By ensuring that these processes are strictly followed, government entities can enhance accountability and provide a clearer picture of public resource management.

1.7.2. Related Studies

Recent global research emphasizes that effective asset and inventory management is foundational to organizational efficiency and accountability. For instance, Shabani et al. (2021) demonstrated that inaccuracies in inventory records significantly affect operational performance, highlighting the need for reliable recording, monitoring, and documentation systems. This establishes the global premise that accuracy and control of asset records directly influence institutional effectiveness.

Building on this, Sama and Mdemu (2024) found that improved inventory management practices in the public sector significantly enhance service delivery, suggesting that well-managed assets contribute not only to internal control but also to external performance outcomes. This strengthens the argument that asset management systems are not merely administrative tools but drivers of service efficiency.

At the systems level, Sibuea and Kantohe (2025) revealed that asset management information systems, combined with human resource competence and policy enforcement, significantly improve asset administration. Their findings highlight the role of technology and personnel capacity in ensuring accurate and timely asset records, reinforcing the importance of structured management processes.

Focusing on the education sector, Ahmad (2023) introduced the e-AIMSS platform and found that digital asset management systems in schools improve usability, efficiency, and reliability of asset tracking. This study bridges global public-sector findings with school-level application, demonstrating that digitalization enhances recording, monitoring, and accountability of school property.

Locally, Catamco and Lantaka (2024) examined public school property custodians in the Philippines and found that while inventory practices are generally implemented, challenges such as documentation inconsistencies, audit misalignment, and record losses persist. This provides a contextual grounding for the present study and confirms that despite existing practices, gaps remain in consistency, compliance, and integration of property records management systems in schools.

Global research establishes the importance of accurate asset records; international and system-level studies emphasize the roles of technology and human capacity; and local studies reveal implementation gaps in school settings. However, a critical gap remains that limited empirical studies specifically examine the relationship between property records management processes (PPE and semi-expendable) and their effectiveness (accuracy, timeliness, compliance, accountability, and audit readiness) within public schools in the Philippine context, particularly in the Division of Laguna.

Ahmad (2023) study on e-AIMSS directly situates school asset management within a full lifecycle system, from acquisition and recording to utilization and disposal. The study frames school property records as a centralized, technology-supported repository that improves traceability, documentation, and management of school assets. This makes it useful as an anchor for discussing acquisition, recording, classification, monitoring, maintenance, and disposal as interconnected functions rather than isolated clerical tasks.

Building on that systems perspective, Ayochok and Perez (2024) examined the inventory management systems of state universities and colleges in Mountain Province and found that outdated processes and technologies create operational inefficiencies in supply and property management. Their study complements Ahmad (2023) by showing what happens when PPE processes remain manual or fragmented: documentation slows down, monitoring weakens, and property control becomes less reliable. This helps justify your focus on the implementation level because it shows that the quality of the process itself shapes the quality of record outcomes.

Sama and Mdemu (2024) extend the discussion from internal record control to organizational consequences. Their study found a positive relationship between inventory management and service delivery in the public sector, suggesting that properly managed property records do not only support compliance but also improve institutional performance. In relation to PPE, this supports the argument that acquisition, recording, and monitoring are not merely procedural obligations; they are management practices that affect how effectively public schools can use their physical resources for service delivery.

A more education-focused complement is Tagbo (2024), who found that digitalization of school records through computers and cloud storage enhanced administrative effectiveness in public secondary schools. Although the study is broader than PPE alone, it is highly relevant because PPE records management depends on the same principles of accurate entry, accessible documentation, secure storage, and timely retrieval. In that sense, Tagbo's study links naturally with Ahmad (2023) and Ayochok and Perez (2024) by showing that digitalized record systems strengthen school administration and reduce the weaknesses of paper-based practices.

Colastre et al. (2025) bring in the human-capacity dimension by showing that awareness and knowledge of asset inventory systems among employees influence the effectiveness of institutional asset management and point to the need for targeted training. This is an important concluding study for PPE implementation because even well-designed systems depend on personnel who understand classification, documentation, custodianship, monitoring, and reporting. Together, these five studies form a logical chain: systems design, process quality, public-sector outcomes, school digitalization, and staff capability.

Ahmad (2023) is equally relevant to semi-expendable property, as the e-AIMSS article explicitly describes a school repository that includes not only buildings and equipment but also semi-expendable items and commonly used supplies and materials, from acquisition through disposal. This is a particularly useful starting point for your second major variable because it shows that semi-expendable property requires the same disciplined lifecycle approach as PPE, even if the accounting treatment differs.

Ayochok and Perez (2024) strengthen this point by showing that outdated inventory systems in higher education create operational efficiency gaps within supply and property management offices. For semi-expendable items, which are often more numerous, more mobile, and more vulnerable to poor tagging or incomplete recording, manual or outdated systems can lead to faster breakdowns in accountability. Their study therefore supports your sub-variables on recording, classification, assignment, and physical inventory.

Sama and Mdemu (2024) then help connect semi-expendable inventory control to institutional outcomes. Because semi-expendable items are frequently tied to daily operations, weak control over them can immediately affect service delivery. Their finding that better inventory management is positively related to service delivery suggests that semi-expendable records management is not a minor logistical issue; it is part of how public institutions sustain operations and avoid stockouts, losses, or misuse.

Colastre et al. (2025) add an important behavioral and administrative layer by showing that employee awareness and knowledge of asset inventory systems shape inventory practices. Semi-expendable property management often depends on consistent staff understanding of how items are classified, acknowledged, issued, and monitored. Their study therefore supports the argument that the implementation level of semi-expendable records management depends not only on policy but also on user knowledge and day-to-day compliance.

To complete the chain, Moertono and Wening's 2025 study on asset inventory and asset optimization through supervision and control in Indonesian state universities shows that better asset inventory significantly improves supervision and optimization.

Although the setting is higher education, the mechanism is highly applicable to semi-expendable property in schools: when inventory is systematic, supervision becomes stronger; when supervision is stronger, utilization, maintenance decisions, and control of losses improve. This makes the study highly relevant to your focus on monitoring, physical inventory, and utilization.

Ahmad (2023) study does not stop at the existence of records; it links organized asset information to better institutional outcomes. That makes it relevant to the dependent indicators of accuracy, timeliness, accountability, and audit readiness, since all of these are dimensions of whether the records system actually works.

Sama and Mdemu (2024) provide direct support for effectiveness by finding a positive relationship between inventory management and service delivery in the public sector. This matters for your study because effective property records management should ultimately help schools function better by making assets visible, available, and properly controlled. Their study strengthens the argument that accuracy

and timeliness in inventory records are not ends in themselves but are operational enablers of better public service.

Tagbo (2024) then sharpens the discussion of effectiveness at the school level by showing that digitized records and cloud storage enhanced administrative effectiveness in public secondary schools. This provides direct support for your dependent variable because administrative effectiveness overlaps strongly with timely retrieval, reliable information, accountability, and readiness for review or audit. It also links well with Ahmad (2023) by suggesting that digitalization improves the functional quality of record systems.

Colastre et al. (2025) add the staff-competence dimension by demonstrating that awareness and knowledge about asset inventory systems affect how effectively institutions manage their assets and by recommending targeted training. This is especially important for your study because policy compliance and accountability depend not only on forms and systems but also on whether employees understand how to use them consistently. Their study supports the view that effectiveness is partly a human-capacity outcome.

In a local study by Mendoza (2022), it was discovered that public secondary schools in CALABARZON faced difficulties in their acquisition processes. These challenges were primarily due to delays in inspections and incomplete receiving documents. The research, which employed a quantitative descriptive design, highlighted that schools with thorough Inspection and Acceptance Reports exhibited greater accountability and fewer inconsistencies in their inventory records.

Building on this, Kariuki (2021) conducted a study in Kenya that focused on procurement and asset receipt systems in public schools. Utilizing a correlational research design, Kariuki found that effective verification of acquisitions led to a marked improvement in inventory accuracy and a decrease in asset loss incidents.

Further supporting these findings, a statistical study by Suleiman (2022) demonstrated that schools adopting standardized acquisition and receiving procedures achieved significantly better audit ratings compared to those with inadequate property control systems. This research collectively underscores the importance of robust acquisition processes in enhancing accountability and reducing discrepancies in educational institutions.

In the context of the recording and documentation, a foreign study conducted in Nigeria by Okafor revealed that the implementation of computerized documentation systems significantly enhanced transparency and substantially reduced property record discrepancies within educational institutions. This improvement in documentation accuracy and transparency is crucial for maintaining the integrity and reliability of educational records, ensuring that they accurately reflect the true state of assets and resources. By adopting these advanced systems, educational institutions can better manage their records, leading to more efficient operations and increased trust from stakeholders.

Additionally, a statistical analysis conducted by Morris in 2021 demonstrated a positive relationship between effective documentation systems and operational efficiency among public organizations. This suggests that well-designed documentation systems not only improve transparency and accuracy but also contribute to more efficient organizational operations, highlighting the multifaceted benefits of adopting advanced documentation technologies.

Ahmed's (2021) research, which took a quantitative approach, found that organizations with clearly assigned property custodians reported significantly fewer missing assets and improved efficiency in inventory monitoring. This suggests that assigning specific individuals to oversee property management can lead to more secure and accurately tracked assets.

In a mixed-method study, Reyes (2023) discovered that consistent classification and assignment procedures not only boosted the reliability of school inventory records but also decreased property disputes among staff. This underscores the significance of having standardized procedures to ensure clarity and fairness in asset management.

Wilson's (2021) statistical analysis showed that schools with structured assignment systems received significantly better accountability ratings during audits compared to those without formal custodianship procedures. This highlights the potential influence of formal systems on the overall accountability and

performance of educational institutions.

Lastly, Garcia's (2022) qualitative study highlighted that unclear classification policies resulted in significant confusion among school property custodians. This confusion was particularly evident when it came to distinguishing between personal protective equipment (PPE) and semi-expendable property. The study underscores the critical importance of having clear and well-defined policies in place. Such policies are essential to prevent misunderstandings and ensure the effective management and accountability of school assets. By establishing precise guidelines, schools can enhance the clarity and efficiency of their asset management processes, ultimately benefiting both the custodians and the overall educational environment.

2. Methodology

2.1. Research Design

The study employed a descriptive-correlational research design, which facilitated examining the relationship between the independent variables (management processes) and the dependent variable (Effectiveness of Property Management) within the selected schools.

The study was conducted in selected elementary and secondary schools within the Division of Laguna, chosen due to their diversity in size, resources, and operational practices. These schools varied in staffing, budgets, and system implementation, allowing for a comparative understanding of how management inputs and processes affected outcomes. The selection was also aligned with the scope, focusing on schools where the DepEd and COA guidelines were actively implemented and monitored.

2.2. Population and Sampling Techniques

This study used a combination of purposive sampling and stratified random sampling to ensure that the selected schools in Unit 1 and respondents were appropriate and adequately represented the Division of Laguna.

Stage 1: Selection of Schools (Purposive Sampling)

A purposive sampling technique was used to select the participating public schools based on the following inclusion criteria:

- The school was officially under Unit 1 of the Division of Laguna
- The school had ongoing PPE and semi-expandable property management activities (acquisition, recording, inventory, maintenance, disposal)
- The school-maintained property and inventory records (manual and/or electronic) that could be assessed in terms of the study variables

This ensured that only schools with active property management systems were included and could provide valid data aligned with the framework.

Stage 2: Representation by Sub-Office (Stratified Sampling)

The selected schools were grouped into strata to ensure representation, such as Alaminos, Bay, Calauan, Los Baños, Pila, and Victoria. A proportional number of schools from each stratum was then included to avoid overrepresentation of any one district.

Stage 3: Selection of Respondents within District (Purposive/Total Enumeration)

Within each selected school, respondents were chosen through purposive sampling (or total enumeration, if the number was small). Specifically: The personnel officially assigned to manage PPE and semi-expandable inventory records (property custodian / supply officer / designated personnel)

Table 1. Population and Sample Size

SUB-OFFICE	POPULATION SIZE	SAMPLE SIZE
Alaminos	15	12
Bay	18	14
Calauan	25	20
Los baños	22	17
Pila	16	12
Victoria	17	13
TOTAL	113	88

The sample size of the study was determined using Yamane's formula. With a population of 113 and a 5 percent margin of error, the computed sample size was 88 respondents.

2.3. Research Instruments

The primary data collection instrument was a structured survey questionnaire designed to gather information from personnel directly involved in managing PPE and semi-expendable property. It was composed of three (3) parts.

The first part measures the extent to which PPE property records management processes were implemented in the schools. It covered seven key indicators: acquisition and receipt; recording and documentation; classification and assignment; safekeeping and utilization; monitoring and physical inventory; maintenance and repair documentation; and disposal.

The second part determines the level of implementation of records management processes for semi-expendable items. Similar to PPE, it included the same seven indicators: The questionnaire was divided into three main sections: acquisition and receipt, recording and documentation, classification and assignment, safekeeping and utilization, monitoring and physical inventory, maintenance and repair documentation, and disposal.

The third part evaluates the effectiveness of property records management systems across the following dimensions: Accuracy, Timeliness, Policy Compliance, Accountability, and Audit Readiness.

2.4. Research Procedure

The researcher meticulously adhered to the established protocols and guidelines to ensure that the data collection process was both systematic and ethical. Before the commencement of the study, it was imperative that the researcher obtain formal permission from the Schools Division Superintendent of Laguna and the respective school heads. This authorization was essential to facilitate the administration of the research instrument without any legal or procedural hindrances. Once the necessary approvals were obtained, the questionnaire underwent a rigorous content validation process. This process involved experts in property management, auditing, and educational administration. Their expertise was crucial in ensuring that each item within the questionnaire was clear, relevant, and directly aligned with the study's objectives.

Once the questionnaire was validated and finalized, it was distributed to the identified respondents. These respondents included school heads, property custodians, and supply coordinators from selected public schools within the Division of Laguna. The researcher took great care to ensure a smooth distribution process and that all respondents received the questionnaire in a timely manner. Additionally, the researcher diligently retrieved the completed questionnaires within the agreed-upon schedule. Maintaining a

high response rate was of utmost importance, as it directly impacted the validity and reliability of the study's findings.

After all responses were collected, the researcher undertook the meticulous task of tabulating, encoding, and analyzing the data. This analysis was conducted using appropriate statistical tools and techniques, ensuring that the data were accurately interpreted and that the research questions were effectively addressed. The comprehensive analysis focused on determining the relationship between property records management processes and the effectiveness of PPE and semi-expandable inventory records management. Through this detailed, methodical approach, the researcher aimed to contribute valuable insights to the field and to provide actionable recommendations based on the study's findings.

2.5. Statistical Treatment

The data collected from the respondents will be analyzed using both descriptive and inferential statistical tools to answer the research questions.

For research questions 1, 2, and 3, to determine the level of implementation of PPE and semi-expandable property records management processes, as well as the level of effectiveness of records management, the following descriptive statistics were used: Weighted Mean, to determine the level of implementation and effectiveness, and Standard Deviation, to measure variability of responses. The interpretation of the weighted mean followed the Likert scale:

Table 2. Five-Point Likert Scale

Mean Range	Interpretation
4.21 – 5.00	Very High / Strongly Agree
3.41 – 4.20	High / Agree
2.61 – 3.40	Moderate / Moderately Agree
1.81 – 2.60	Low / Disagree
1.00 – 1.80	Very Low / Strongly Disagree

Source: Adapted from Gay, Mills, and Airasian (2012).

For Statement of the Problem (SOP) Research Question 4

To determine whether there is a significant relationship between the property records management process and the effectiveness of PPE and semi-expandable inventory records management, the study used the Pearson Correlation Coefficient (r). Guilford developed the Pearson Correlation Coefficient “ R ” test in 1956 to quantify and analyze the linear relationship between two variables.

It was used to determine whether a linear relationship between two variables existed and how strong it was (as indicated by the p -value and the coefficient r , respectively). This test was used only when the underlying assumptions were true. The Rule of Thumb presented by Guildford (1973) was adopted to interpret relationship strength.

Table 3 summarizes Guildford's (1973) Rule of Thumb for the interpretation of the correlation coefficient (r). This measured the strength and direction of the relationship between: Implementation of property management processes (Independent Variable) and Effectiveness indicators (Dependent Variable). The level of significance was set at: 0.05 alpha level. If the computed p -value was less than 0.05, the null hypothesis was rejected, indicating a significant relationship.

Table 3. Guildford's (1973) Rule of Thumb for Interpretation of Correlation Coefficient

Correlation Coefficient (r)	Interpretation
< .20	Slight, almost negligible relationship
.20 - .40	Low correlation, definite but small relationship
.40 - .70	Moderate correlation, substantial relationship
.70 - .90	High correlation, marked relationship
> .90	Very high correlation, very dependable relationship

3. Results and Discussion

This chapter presents the findings of the study on the level of implementation of Property, Plant, and Equipment (PPE) and semi-expendable property records management, as well as the effectiveness of their implementation. Data were collected from 88 respondents in selected Public Schools within the Schools Division of Laguna and analyzed using mean, standard deviation, and Pearson Correlation Coefficient.

Table 4. Level of Implementation of PPE Property Records Management in Terms of Acquisition and Receipt

Indicator	M	SD	Interpretation
1. PPE deliveries are received only when supported by Delivery Receipts and/or Sales Invoices.	3.00	1.45	Moderately implemented
2. PPE deliveries are verified against the Purchase Order (PO) and inspected for completeness before acceptance and recording.	3.13	1.58	Moderately implemented
3. PPE items are inspected and accepted through an Inspection and Acceptance Report (IAR).	3.10	1.41	Moderately implemented
4. Certificates of Acceptance are issued after inspection and completion of procurement requirements.	3.15	1.44	Moderately implemented
5. PPE acquisition documents are properly filed for audit and reference.	2.85	1.43	Moderately implemented
Overall	3.05	0.68	Moderately implemented
General Weighted Mean	3.05		
Standard Deviation	0.68		
Verbal Interpretation	Moderately Implemented		

Legend. N=88. The mean is interpreted as follows: 4.21–5.00=Very Highly Implemented, 3.41–4.20=Highly Implemented, 2.61–3.40=Moderately Implemented, 1.81–2.60=Slightly Implemented, 1.00–1.80=Rarely Implemented.

Table 4. reveal that the overall level of implementation in terms of acquisition and receipt is moderately implemented (M = 3.05, SD = 0.68). This suggests that while procurement procedures are generally practiced, they are not consistently or fully enforced across all respondents.

Among the indicators, the highest mean score was observed in the issuance of certificates of acceptance (M = 3.15, SD = 1.44), indicating that formal acknowledgment of completed procurement processes is relatively practiced. Similarly, verification of deliveries against purchase orders (M = 3.13, SD = 1.58) and inspection through Inspection and Acceptance Reports (M = 3.10, SD = 1.41) reflect moderate adherence to internal control procedures.

However, the lowest mean score is for proper filing of acquisition documents (M = 2.85, SD = 1.43),

suggesting weaknesses in records management and documentation retention. This indicates potential risks to audit compliance and transaction traceability.

Low standard deviations across indicators suggest variability in implementation practices among schools, underscoring the need for stronger documentation systems and more rigorous compliance monitoring.

This is also supported by government property and procurement rules and mandates that emphasizes complete receiving and inspection documentation of assets. The Government Accounting Manual Volume I issued by the Commission on Audit (COA) mandates the proper recognition and accounting of Property, Plant, and Equipment (PPE). In contrast, the procurement documents from the Department of Education (DepEd) necessitate the submission of supporting evidence, which includes a supplier invoice, Delivery Receipt, and Inspection and Acceptance Report (IAR) for any goods that have been delivered. This indicates that moderate compliance, as reflected in your table, implies that while some schools are adhering to the required controls, the processes of documentation and filing are not yet consistently institutionalized across all institutions. (Commission on Audit, 2015)

Table 5. *Level of Implementation of PPE Property Records Management in Terms of Recording and Documentation*

Indicator		M	SD	Interpretation
1.	The Property Custodian maintains a Property Card for each class of PPE.	3.18	1.33	Moderately implemented
2.	PPE Property Cards include acquisition date, description, custody, depreciation, and disposal details.	3.02	1.44	Moderately implemented
3.	Issuance of PPE is recorded based on the Property Acknowledgment Receipt (PAR) for Equipment.	2.93	1.45	Moderately implemented
4.	Updates in the Property Card are made immediately after acquisition, transfer, repair, or disposal of PPE.	3.08	1.41	Moderately implemented
5.	Property and accounting records are reconciled regularly to ensure completeness.	2.78	1.35	Moderately implemented
General Weighted Mean		3.00		
Standard Deviation		0.56		
Verbal Interpretation		Moderately Implemented		

Legend: N=88. The mean is interpreted as follows: 4.21–5.00=Very High Level (VH), 3.41–4.20=High Level (H), 2.61–3.40=Moderate Level (M), 1.81–2.60=Low Level (L), 1.00–1.80=Very Low Level (VL).

Table 5 shows that the overall level of implementation in recording and documentation is moderately implemented ($M = 3.00$, $SD = 0.56$), indicating that documentation practices are present but not consistently updated or systematically maintained. The highest-rated indicator is the maintenance of property cards ($M = 3.18$, $SD = 1.33$), suggesting that basic record-keeping mechanisms are in place. However, detailed documentation within property cards ($M = 3.02$, $SD = 1.44$) and timely record updating ($M = 3.08$, $SD = 1.41$) are only moderately practiced. Notably, the lowest mean score is on the regular reconciliation of property and accounting records ($M = 2.78$, $SD = 1.35$).

This indicates a critical gap in ensuring data accuracy and consistency between custodial and financial records. The moderate rating for issuance documentation through Property Acknowledgement Receipts ($M = 2.93$, $SD = 1.45$) further suggests that accountability mechanisms are not strictly enforced.

The findings suggest that although foundational documentation systems are in place, there is a significant need to improve the synchronization, timeliness, and completeness of these records. This enhancement is crucial to meet stringent audit standards and ensure asset tracking is both reliable and

efficient.

By addressing these areas, organizations can better align their documentation practices with the requirements for maintaining accurate, up-to-date records, ultimately supporting more effective asset management and compliance with regulatory expectations. Furthermore, implementing automated solutions and leveraging integrated digital platforms can significantly reduce manual errors and streamline documentation.

According to Rebuglio et al. (2026), accurate and timely recordkeeping is essential for accountability and audit readiness. They emphasized that recordkeeping systems are significantly influenced by laws, regulations, and standards that dictate how they are implemented. Additionally, a 2025 study on recordkeeping systems highlighted the critical role that laws, regulations, and standards play in shaping the implementation of records systems. Furthermore, the World Bank also notes that high-quality, consistently applied accounting and reporting practices are central to governance and accountability. This indicates the importance of robust recordkeeping practices in ensuring transparency and effective governance within organizations.

Table 6. *Level of Implementation of PPE Property Records Management in Terms of Classification and Assignment*

	Indicator	M	SD	Interpretation
1.	PPE items are issued only to accountable personnel with proper Requisition and Issue Slip (RIS) documentation.	3.11	1.43	Moderately implemented
2.	PPE classification (PPE vs. semi-expendable) follows DepEd and COA capitalization thresholds before recording and issuance.	2.98	1.39	Moderately implemented
3.	Property Acknowledgement Receipt (PAR) forms are upon issuance of an Equipment.	3.17	1.39	Moderately implemented
4.	PPE not covered by PAR is considered under the direct responsibility of the Property Custodian.	3.03	1.39	Moderately implemented
5.	PPE accountability is clearly assigned and updated when transfers occur using Property Transfer Report (PTR).	3.14	1.50	Moderately implemented
General Weighted Mean		3.09		
Standard Deviation		0.69		
Verbal Interpretation		Moderately Implemented		

Legend: N=88. The mean is interpreted as follows: 4.21–5.00=Very High Level (VH), 3.41–4.20=High Level (H), 2.61–3.40=Moderate Level (M), 1.81–2.60=Low Level (L), 1.00–1.80=Very Low Level (VL).

As shown in Table 6, overall classification and assignment implementation is moderate ($M = 3.09$, $SD = 0.69$). This suggests that while asset accountability systems are in place, they are not consistently applied.

The issuance of PAR forms ($M = 3.17$, $SD = 1.39$) and the transfer of accountability through PTR ($M = 3.14$, $SD = 1.50$) received the highest mean scores, indicating that there are mechanisms in place for assigning responsibility. However, the classification of PPE versus semi-expendable items had a lower mean ($M = 2.98$, $SD = 1.39$), suggesting inconsistencies in applying DepEd and COA's capitalization policies.

The moderate rating across all indicators suggests only partial compliance with asset accountability standards, particularly in documentation areas such as RIS and PAR. This indicates that while some efforts are being made to meet these standards, significant gaps remain that need to be addressed. The variability in responses further suggests that classification decisions may be influenced by individual interpretation rather than guided by standardized guidelines.

This inconsistency highlights the importance of implementing more uniform procedures. The findings underscore the critical need for clearer dissemination of policies and comprehensive training on asset classification and accountability procedures. By ensuring that all personnel have a thorough understanding of the established guidelines, organizations can work toward achieving full compliance and reducing the influence of personal interpretation on decision-making.

The classification and assignment systems exist, but inconsistencies in applying thresholds and accountability documents can keep implementation at only a moderate level. To address this matter, COA Circular No. 2022-004 updated the capitalization threshold and clarified the distinction between PPE and semi-expendable property. DepEd Order No. 041, s. 2021 also specified the use of forms such as the ICS and PAR and instructed school heads and custodians to sign and maintain these accountability documents.

Table 7: *Level of Implementation of PPE Property Records Management in Terms of Safekeeping and Utilization*

	Indicator	<i>M</i>	<i>SD</i>	Interpretation
1.	PPE items are stored securely to protect against theft, fire, and deterioration.	3.16	1.41	Moderately implemented
2.	Storage areas are properly planned with adequate ventilation, access, and layout.	2.86	1.49	Moderately implemented
3.	PPE utilization is monitored and transferred systematically to end-users.	2.90	1.36	Moderately implemented
4.	Access to storage areas for PPE is limited to authorized personnel only.	2.97	1.49	Moderately implemented
5.	Loss or misuse of PPE is reported promptly to the school head.	2.97	1.47	Moderately implemented
General Weighted Mean		2.97		
Standard Deviation		0.68		
Verbal Interpretation		Moderately Implemented		

Legend: $N=88$. The mean is interpreted as follows: 4.21–5.00=Very High Level (VH), 3.41–4.20=High Level (H), 2.61–3.40=Moderate Level (M), 1.81–2.60=Low Level (L), 1.00–1.80=Very Low Level (VL).

Table 7 indicates that the overall level of implementation in safekeeping and utilization is moderately implemented ($M = 2.97$, $SD = 0.68$), suggesting that asset protection and usage monitoring are not fully optimized.

The highest-rated indicator is secure storage of PPE ($M = 3.16$, $SD = 1.41$), indicating awareness of safeguarding practices. However, storage planning ($M = 2.86$, $SD = 1.49$) and utilization monitoring ($M = 2.90$, $SD = 1.36$) received lower ratings. Access control ($M = 2.97$, $SD = 1.49$) and reporting of losses ($M = 2.97$, $SD = 1.47$) also fall within the moderate range, implying that control mechanisms exist but may not be strictly enforced.

Co et al. (2023) highlighted the critical importance of safeguarding, monitoring, and maintaining physical assets to prevent any form of misappropriation or misuse. They stressed that effective asset management goes beyond simply keeping track of items—it involves consistent oversight, proper handling, and proactive measures to protect these resources from potential risks. Moreover, they emphasized that the personnel assigned to these physical assets carry a dual responsibility: they are not only tasked with the proper care and upkeep of the assets, but they are also personally accountable for ensuring the assets' ongoing security, integrity, and availability for organizational use.

The findings suggest that while schools attempt to secure assets, limitations in infrastructure, planning, and monitoring systems hinder effective implementation. The moderate level of implementation

indicates potential risks in asset misuse, loss, or underutilization. Schools often struggle with outdated facilities that lack proper storage and security measures for valuable equipment. In many cases, the lack of dedicated asset management personnel leads to inconsistencies in tracking and accountability. Additionally, limited funding restricts the ability to upgrade security systems or conduct regular audits. The lack of staff training in proper asset handling further contributes to the challenges faced.

The interconnected factors underscore the urgent need for educational institutions to enhance and strengthen their asset management strategies. This is essential to guarantee that all resources are not only thoroughly safeguarded but also utilized in the most efficient and effective manner possible. By doing so, schools can better manage their assets, ensuring they are protected from potential risks and used to their fullest potential to support educational goals and objectives.

Additionally, implementing advanced systems and regular monitoring can significantly improve accountability and transparency in resource handling. These measures contribute to long-term sustainability, allowing institutions to continuously provide quality education without unnecessary losses or disruptions.

Table 8. *Level of Implementation of PPE Property Records Management in Terms of Physical Inventory*

Indicator		<i>M</i>	<i>SD</i>	Interpretation
1.	Physical inventory of PPE is conducted at least twice a year as required.	3.24	1.37	Moderately implemented
2.	Inventory taking is used as basis for preparing accounting reports.	2.86	1.42	Moderately implemented
3.	Property and accounting units reconcile inventory records quarterly.	3.22	1.35	Moderately implemented
4.	Inventory reports are reviewed by the School Head before submission to ensure accuracy and completeness.	2.84	1.40	Moderately implemented
5.	Inventory discrepancies are investigated and documented.	3.09	1.43	Moderately implemented
General Weighted Mean		3.05		
Standard Deviation		0.68		
Verbal Interpretation		Moderately Implemented		

Legend: *N*=88. The mean is interpreted as follows: 4.21–5.00=Very High Level (VH), 3.41–4.20=High Level (H), 2.61–3.40=Moderate Level (M), 1.81–2.60=Low Level (L), 1.00–1.80=Very Low Level (VL).

The results in Table 115 show that overall physical inventory implementation is moderate ($M = 3.05$, $SD = 0.68$). The highest mean is observed in conducting inventory at least twice a year ($M = 3.24$, $SD = 1.37$), indicating compliance with minimum regulatory requirements. Similarly, record reconciliation ($M = 3.22$, $SD = 1.35$) reflects moderate efforts to ensure consistency. However, the review of inventory reports by school heads ($M = 2.84$, $SD = 1.40$) and the use of inventory as a basis for accounting reports ($M = 2.86$, $SD = 1.42$) received lower ratings, suggesting gaps in managerial oversight and utilization of inventory data.

Co et al. (2023) emphasized that regular physical verification is critical to confirm the existence, condition, and location of assets, as well as to support accurate reporting and accountability. In the Philippine government practice, COA's FAQ states that physical inventory of supplies is done every semester, and the physical count of PPE is conducted annually, reinforcing the importance of regular inventory and reconciliation. The moderate rating across all indicators implies that inventory activities are conducted but lack depth in analysis, validation, and integration with decision-making. This highlights the need for stronger supervisory involvement and improved use of inventory outputs for financial reporting and planning.

Table 9. *Level of Implementation of PPE Property Records Management in Terms of Maintenance and Repair Documentation*

Indicator	<i>M</i>	<i>SD</i>	Interpretation
1. Repairs are supported by Waste Material Reports prepared by the Property Officer.	2.91	1.33	Moderately implemented
2. Repair requests are properly documented and approved before repair work is undertaken.	3.26	1.39	Moderately implemented
3. Post-repair inspections are conducted after completion of repair works.	2.81	1.43	Moderately implemented
4. A Certificate of Acceptance is prepared after repair completion.	2.72	1.37	Moderately implemented
5. Post-repair inspection reports are submitted for appropriate action.	2.88	1.40	Moderately implemented
General Weighted Mean	2.91		
Standard Deviation	0.55		
Verbal Interpretation	Moderately Implemented		

Legend: $N=88$. The mean is interpreted as follows: 4.21–5.00=Very High Level (VH), 3.41–4.20=High Level (H), 2.61–3.40=Moderate Level (M), 1.81–2.60=Low Level (L), 1.00–1.80=Very Low Level (VL).

Table 9 reveals that the overall level of implementation in maintenance and repair documentation is moderately implemented ($M = 2.91$, $SD = 0.55$), indicating relatively weaker performance compared to other areas.

The highest mean score is on documentation and approval of repair requests ($M = 3.26$, $SD = 1.39$), suggesting that initial repair processes are followed. However, the lowest-rated indicators include preparation of certificates of acceptance after repair ($M = 2.72$, $SD = 1.37$) and post-repair inspections ($M = 2.81$, $SD = 1.43$), indicating deficiencies in post-repair validation and documentation.

Mejia et al. (2024) stated in public asset management maturity literature that maintenance strategies, lifecycle management, and staff capability as essential elements of mature asset systems. DBM's Philippine Government Asset Management and AAMP materials state that lifecycle management should cover the agency's maintenance program, as well as the projected costs and actions needed to keep assets in serviceable condition. The post-repair inspections, acceptance, and follow-through documentation are often weaker.

The moderate scores across the various indicators suggest that the documentation cycles within the organization are not being fully completed. While initial processes, such as recording the start of maintenance tasks or logging asset presence, appear to be observed, subsequent follow-through activities are often overlooked or neglected.

This incomplete approach can create significant gaps in record-keeping, making it difficult to track the actual conditions and performance of assets over time. As a result, there is a higher risk of maintenance activities being delayed or improperly executed, as insufficient documentation makes it difficult to hold teams accountable or to provide a clear history of asset management.

Ultimately, these lapses may significantly impact operational efficiency by causing delays and disruptions in processes. They also increase the likelihood of unplanned downtime, which can halt production and affect service delivery. Furthermore, these issues can lead to higher costs, as the organization may have to resort to reactive rather than preventive maintenance practices, resulting in more expensive repairs and potential loss of productivity.

Table 10. Level of Implementation of PPE Property Records Management in Terms of Disposal

Indicator		<i>M</i>	<i>SD</i>	Interpretation
1.	Unserviceable PPE is returned by the accountable person to the Property Custodian.	3.01	1.43	Moderately implemented
2.	Disposal applications are filed with appropriate documents.	2.99	1.51	Moderately implemented
3.	Disposal requires inspection, appraisal, and recommendation by the Supply Officer and Auditor.	2.93	1.54	Moderately implemented
4.	Disposal is conducted only through authorized government procedures such as Public Bidding, Negotiated Sale, Transfer, Barter, Donation, and Condemnation/Destruction.	3.15	1.32	Moderately implemented
5.	Disposal activities are properly recorded in the Property Card and reflected in accounting records after completion.	3.05	1.36	Moderately implemented
General Weighted Mean		3.03		
Standard Deviation		0.68		
Verbal Interpretation		Moderately Implemented		

Legend: $N=88$. The mean is interpreted as follows: 4.21–5.00=Very High Level (VH), 3.41–4.20=High Level (H), 2.61–3.40=Moderate Level (M), 1.81–2.60=Low Level (L), 1.00–1.80=Very Low Level (VL).

Table 10 shows that the overall level of implementation in disposal is moderately implemented ($M = 3.03$, $SD = 0.68$).

The highest mean is recorded for adherence to authorized disposal methods ($M = 3.15$, $SD = 1.32$), indicating awareness of government-prescribed procedures. Other indicators, such as return of unserviceable PPE ($M = 3.01$, $SD = 1.43$) and recording of disposal ($M = 3.05$, $SD = 1.36$) also fall within the moderate range. However, relatively lower ratings in filing disposal applications ($M = 2.99$, $SD = 1.51$) and inspection/appraisal processes ($M = 2.93$, $SD = 1.54$) suggest procedural gaps. The findings indicate that while disposal processes are recognized, they are not consistently documented or executed in accordance with full regulatory standards.

DBM-COA Joint Circular No. 2024-1 states that disposal is an important part of the government asset lifecycle and that agencies must follow the revised manual before starting disposal activities. The revised Manual on Disposal of Government Properties further requires that the Disposal Committee's records and actions be properly documented. Although disposal methods may be recognized, documentation, inspection, appraisal, and recording after disposal may still be unevenly implemented. Across all seven areas, the findings consistently show a "Moderately Implemented" level, indicating that PPE management systems in schools are present but not fully institutionalized.

Key patterns in school procedures reveal commendable strengths, such as basic inspection and inventory management. However, these strengths are overshadowed by significant weaknesses, including inconsistent processes and weak reconciliation.

The variability in implementation across schools further highlights significant challenges, including documentation gaps and system inconsistencies that need to be addressed. The moderate level of implementation suggests that while schools are currently compliant at a basic level, there is a critical and urgent need for capacity building, system strengthening, and stricter monitoring.

These measures are essential to achieving higher levels of efficiency and compliance in the management of PPE records. By focusing on these areas, schools can improve their overall performance and ensure that safety protocols are consistently and effectively followed.

Table 11. Level of Implementation of Semi-Expendable Property Records in Terms of Acquisition and Receipt

Indicator		<i>M</i>	<i>SD</i>	Interpretation
1.	Semi-expendable items are received only when supported by official delivery documents.	2.93	1.39	Moderately implemented
2.	Semi-expendable items are verified against the Purchase Order and Delivery Receipt prior to acceptance.	3.14	1.35	Moderately implemented
3.	Semi-expendable items are inspected prior to acceptance.	2.84	1.35	Moderately implemented
4.	An Inspection and Acceptance Report (IAR) is prepared before semi-expendable items are recorded in stock cards.	3.07	1.46	Moderately implemented
5.	Accepted semi-expendable items are recorded in the stock card within the same reporting period.	2.76	1.41	Moderately implemented
General Weighted Mean		2.95		
Standard Deviation		0.66		
Verbal Interpretation		Moderately Implemented		

Legend: $N=88$. The mean is interpreted as follows: 4.21–5.00=Very High Level (VH), 3.41–4.20=High Level (H), 2.61–3.40=Moderate Level (M), 1.81–2.60=Low Level (L), 1.00–1.80=Very Low Level (VL).

As presented in Table 11, the overall level of implementation in the acquisition and receipt of semi-expendable items is moderately implemented ($M = 2.95$, $SD = 0.66$). This indicates that procurement procedures are present but are not consistently or strictly applied across all schools. Among the indicators, the highest mean is observed for verifying items against the Purchase Order and Delivery Receipt ($M = 3.14$, $SD = 1.35$), suggesting that delivery validation is relatively common. The preparation of Inspection and Acceptance Reports ($M = 3.07$, $SD = 1.46$) also reflects moderate adherence to procedural requirements.

However, the lowest mean is observed for timely recording of accepted items in stock cards ($M = 2.76$, $SD = 1.41$), indicating delays or lapses in documentation after receipt. Similarly, inspection prior to acceptance ($M = 2.84$, $SD = 1.35$) shows only moderate compliance.

COA Circular No. 2022-004 clearly stipulates that a stock card for semi-expendable property must be maintained to ensure the prompt recording of both acquisition and receipt. In parallel, the Department of Education (DepEd) issued DepEd Order No. 041, s. 2021, which mandates the inspection and acceptance documentation during delivery. These directives indicate that the practice of using purchase orders and delivery documents is in place. However, there remains an inconsistency in the timely recording of these transactions and full compliance with inspection requirements.

The relatively high standard deviations in the data suggest significant variability in practices among the respondents. This variability indicates inconsistent protocol implementation, which could be attributed to differences in personnel capacity or system support.

The findings further reveal that although acquisition protocols are in place, there are notable weaknesses in the timeliness and consistency of documentation. These shortcomings may have a detrimental impact on accountability and audit readiness, potentially hindering the organization's ability to meet regulatory requirements effectively.

Table 12. Level of Implementation of Semi-Expendable Property Records in Terms of Recording and Documentation

	Indicator	<i>M</i>	<i>SD</i>	Interpretation
1.	Semi-expendable items are tagged/recorded immediately after receipt.	3.09	1.43	Moderately implemented
2.	Stock and Property cards are maintained for monitoring semi-expendable inventory.	2.86	1.42	Moderately implemented
3.	Issuance is recorded using RIS as basis for stock card updates.	2.91	1.37	Moderately implemented
4.	Semi-expendable issuance is summarized monthly through RSMI reports.	3.09	1.41	Moderately implemented
5.	Adjustments due to transfers or losses are promptly reflected in semi-expendable stock and property records.	2.63	1.39	Moderately implemented
General Weighted Mean		2.92		
Standard Deviation		0.67		
Verbal Interpretation		Moderately Implemented		

Legend:. $N=88$. The mean is interpreted as follows: 4.21–5.00=Very High Level (VH), 3.41–4.20=High Level (H), 2.61–3.40=Moderate Level (M), 1.81–2.60=Low Level (L), 1.00–1.80=Very Low Level (VL).

Table 12 shows that the overall level of implementation in recording and documentation is moderately implemented ($M = 2.92$, $SD = 0.67$). This suggests that record-keeping systems for semi-expendable items are in place but are not fully optimized.

The highest mean values are observed in tagging/recording upon receipt ($M = 3.09$, $SD = 1.43$) and monthly summarization through RSMI reports ($M = 3.09$, $SD = 1.41$), indicating that routine documentation activities are generally performed. The lowest mean score pertains to prompt record updates due to transfers or losses ($M = 2.63$, $SD = 1.39$), highlighting a critical gap in maintaining accurate, real-time inventory records. The moderate ratings for maintaining stock/property cards ($M = 2.86$, $SD = 1.42$) and recording issuance via RIS ($M = 2.91$, $SD = 1.37$) further suggest inconsistencies in documentation practices.

COA Circular No. 2022-004 requires the implementation of stock cards as a systematic approach to managing semi-expendable property. This mandate is designed to ensure that these items are meticulously tracked and accounted for, thereby enhancing the efficiency and transparency of inventory management. In addition to this requirement, the Department of Budget and Management (DBM) Citizens' Charter emphasizes the importance of maintaining specific accountability documents. These include the Inventory Custodian Slip (ICS) and the Report on Semi-Expendable Property Issued (RSPI), which are essential for semi-expendable items. The diligent use of these documents is vital for keeping a comprehensive and accurate record of the inventory, as well as its usage over time.

Additionally, recent guidance from the World Bank on public-sector financial reporting emphasizes the importance of maintaining reliable records and ensuring they are consistently updated. This is vital for achieving transparency and accountability in financial management. While there are existing processes for monthly reporting and the initial tagging of inventory items, there is a noted gap in the timely adjustment of records for any transfers or losses. This lack of prompt updating can lead to discrepancies in the inventory records. Therefore, the findings suggest that while documentation frameworks are in place, there is a significant need to improve the timeliness of updates, the mechanisms used to update, and the integration of inventory changes. These enhancements are essential to ensure that the records are reliable and fully compliant with auditing standards, thereby supporting effective financial management and accountability.

Table 13. Level of Implementation of Semi-Expendable Property Records in Terms of Classification and Assignment

Indicator		<i>M</i>	<i>SD</i>	Interpretation
1.	Semi-expendable items are classified according to DepEd guidelines before issuance.	3.23	1.40	Moderately implemented
2.	Semi-expendable items are issued through Inventory Custodian Slip (ICS).	3.18	1.44	Moderately implemented
3.	Accountability records are updated immediately when there is a change in assigned personnel.	2.80	1.31	Moderately implemented
4.	Transfers between supply officers are documented using Property Transfer Report (PTR).	3.30	1.46	Moderately implemented
5.	Semi-expendable accountability is clearly established at issuance.	2.93	1.37	Moderately implemented
Overall		3.09	0.64	Moderately implemented
General Weighted Mean		3.09		
Standard Deviation		0.64		
Verbal Interpretation		Moderately Implemented		

Legend: $N=88$. The mean is interpreted as follows: 4.21–5.00=Very High Level (VH), 3.41–4.20=High Level (H), 2.61–3.40=Moderate Level (M), 1.81–2.60=Low Level (L), 1.00–1.80=Very Low Level (VL).

Table 13 reveals that the overall implementation in classification and assignment is moderately implemented ($M = 3.09$, $SD = 0.64$), indicating partial adherence to accountability and classification standards.

The highest mean is observed in documenting transfers using Property Transfer Reports ($M = 3.30$, $SD = 1.46$), suggesting that inter-office accountability is relatively practiced.

Classification of items according to DepEd guidelines ($M = 3.23$, $SD = 1.40$) and issuance through Inventory Custodian Slip ($M = 3.18$, $SD = 1.44$) also show moderate compliance. The lowest mean is noted in updating accountability records during personnel changes ($M = 2.80$, $SD = 1.31$), indicating lapses in ensuring continuous accountability.

COA Circular No. 2022-004 has raised the capitalization threshold to ₱50,000. This means that any item with a value below this amount, even if it has a service life of more than one year, should now be classified as semi-expendable property rather than a fully capitalized asset. This update aims to provide greater clarity in the proper recording and categorization of government property and equipment.

Furthermore, the Department of Education (DepEd) has issued Order No. 041, series of 2021, which details the Inventory Control System (ICS) and explains the accountability measures for all items that have been issued. The order ensures that offices and personnel maintain accurate records of semi-expendable properties, including their movement, assignment, and proper monitoring, thereby strengthening accountability and transparency in the management of government resources.

While the classification of items according to the established guidelines and their issuance through the ICS are generally practiced, there is a noted inconsistency in the updates of accountability records during changes in personnel. This inconsistency highlights the need for more rigorous procedures to ensure that accountability remains intact despite shifts in staff responsibilities. The findings indicate that while formal mechanisms for classification and assignment have been put in place to ensure organized management, their consistent application is frequently hindered, especially in dynamic situations such as staff movement. This inconsistency leads to unclear accountability, which in turn increases the risk of asset mismanagement. Furthermore, the lack of real-time updates during personnel changes exacerbates confusion regarding asset

responsibility, adding further complexity to the management process and making it more challenging to maintain effective oversight.

Table 14. Level of Implementation of Semi-Expendable Property Records in Terms of Safekeeping and Utilization

Indicator		M	SD	Interpretation
1.	Semi-expendable items are stored properly following warehousing guidelines.	2.77	1.42	Moderately implemented
2.	End-users are responsible for safekeeping once items are issued.	2.88	1.40	Moderately implemented
3.	Storage of semi-expendable items follows established stock arrangement and labeling procedures.	2.94	1.42	Moderately implemented
4.	Periodic inspection of issued semi-expendable items is conducted to ensure proper utilization.	2.85	1.36	Moderately implemented
5.	Semi-expendable losses or damages are reported immediately.	2.92	1.37	Moderately implemented
Overall		2.87	0.61	Moderately implemented
General Weighted Mean		2.87		
Standard Deviation		0.61		
Verbal Interpretation		Moderately Implemented		

Note. N=88. The mean is interpreted as follows: 4.21–5.00=Very High Level (VH), 3.41–4.20=High Level (H), 2.61–3.40=Moderate Level (M), 1.81–2.60=Low Level (L), 1.00–1.80=Very Low Level (VL).

Table 14 indicates that the overall level of implementation in safekeeping and utilization is moderately implemented ($M = 2.87$, $SD = 0.61$), reflecting relatively lower performance compared to other areas. The highest mean score is observed in proper stock arrangement and labeling ($M = 2.94$, $SD = 1.42$), while reporting of losses ($M = 2.92$, $SD = 1.37$) and user accountability ($M = 2.88$, $SD = 1.40$) also fall within moderate levels. However, the lowest mean is on proper storage following warehousing guidelines ($M = 2.77$, $SD = 1.42$), indicating limitations in physical storage systems and infrastructure.

Co et al. (2023) conducted a comprehensive study of the challenges associated with fixed-asset inventory management, revealing that these problems often encompass issues related to monitoring, custody, and control. This is particularly evident when the systems in place are inconsistently enforced or not adhered to by all parties involved. The study highlights that while there are mechanisms for stock arrangement, user responsibility, and the reporting of loss or damage, these processes are not strongly institutionalized within organizations.

This lack of institutionalization is especially pronounced in storage conditions and periodic inspection practices, which are crucial for maintaining the integrity and accuracy of inventory records. The findings suggest a significant need for more robust, standardized procedures to address these challenges effectively.

The moderate ratings across all indicators suggest that safekeeping practices are implemented but not systematically enforced, particularly in terms of storage planning and regular inspection. This condition increases the likelihood of loss, misuse, or deterioration of semi-expendable items. To address this, a more structured monitoring system should be established to ensure consistent application of these practices. Personnel training and periodic evaluations can also help improve accountability and awareness of proper storage procedures. Additionally, integrating digital inventory tracking could minimize human error and provide timely alerts for inspections or restocking needs.

Table 15. Level of Implementation of Semi-Expendable Property Records in Terms of Monitoring and Physical Inventory

Indicator	<i>M</i>	<i>SD</i>	Interpretation
1. Semi-expendable items are included in annual physical inventory.	3.14	1.42	Moderately implemented
2. Physical inventory results are compared with stock card balances and discrepancies are reported.	3.20	1.53	Moderately implemented
3. Property cards and stock cards are reconciled with physical counts.	2.55	1.42	Moderately implemented
4. Inventory balances are updated after issuance and withdrawal.	3.03	1.43	Moderately implemented
5. Inventory reports are signed by the designated inventory committee members.	2.74	1.39	Moderately implemented
General Weighted Mean	2.93		
Standard Deviation	0.61		
Verbal Interpretation	Moderately Implemented		

Legend: $N=88$. The mean is interpreted as follows: 4.21–5.00=Very High Level (VH), 3.41–4.20=High Level (H), 2.61–3.40=Moderate Level (M), 1.81–2.60=Low Level (L), 1.00–1.80=Very Low Level (VL).

As shown in Table 15, the overall level of implementation for monitoring and physical inventory is moderate ($M = 2.93$, $SD = 0.61$). The highest mean is recorded in comparing inventory results with stock card balances ($M = 3.20$, $SD = 1.53$), indicating that discrepancy checking is practiced. The inclusion of semi-expendable items in the annual inventory ($M = 3.14$, $SD = 1.42$) also reflects compliance with basic requirements. On the other hand, the lowest mean is observed in the reconciliation of property and stock cards with physical counts ($M = 2.55$, $SD = 1.42$), which falls within the low implementation range. This suggests a significant gap in ensuring the accuracy and consistency of records. The moderate scores in updating inventory balances ($M = 3.03$, $SD = 1.43$) and report validation ($M = 2.74$, $SD = 1.39$) further indicate that inventory processes are conducted but lack thorough validation and control. These findings imply that while monitoring systems are in place, they are not sufficiently rigorous to ensure data accuracy and reliability.

COA Circular No. 2022-004 emphasizes the importance of conducting regular physical inventory checks and reconciliations as crucial control measures. This directive are essential components for establishing reliable and dependable asset management systems.

According to Mejia (2024) on the Inter-American Development Bank's 2024 public asset management maturity assessment, strong public asset systems require reliable inventory information, reconciliation, and alignment with accounting records. Discrepancy checking and annual inclusion of semi-expendable items are practiced, but reconciliation of stock cards, property cards, and physical counts remains weaker.

Table 16. Level of Implementation of Semi-Expendable Property Records in Terms of Maintenance and Repair Documentation

Indicator	<i>M</i>	<i>SD</i>	Interpretation
1. Repairs of semi-expendable equipment are properly documented.	3.17	1.47	Moderately implemented
2. Repair activities for semi-expendable items are supported by approved repair requests.	3.06	1.40	Moderately implemented

3. Repaired semi-expendable items are inspected before being returned to service.	2.95	1.39	Moderately implemented
4. Repair documentation is properly filed for future audit reference.	3.01	1.41	Moderately implemented
5. Waste material and replaced parts are recorded and submitted when applicable.	3.09	1.38	Moderately implemented
General Weighted Mean	3.06		
Standard Deviation	0.58		
Verbal Interpretation	Moderately Implemented		

Legend: $N=88$. The mean is interpreted as follows: 4.21–5.00=Very High Level (VH), 3.41–4.20=High Level (H), 2.61–3.40=Moderate Level (M), 1.81–2.60=Low Level (L), 1.00–1.80=Very Low Level (VL).

Table 16 shows that overall maintenance and repair documentation implementation is moderate ($M = 3.06$, $SD = 0.58$).

The highest mean is observed in documenting repairs ($M = 3.17$, $SD = 1.47$), indicating that repair activities are generally recorded. Other indicators, such as approved repair requests ($M = 3.06$, $SD = 1.40$) and documentation filing ($M = 3.01$, $SD = 1.41$), also demonstrate moderate compliance.

The lowest mean is recorded in inspection of repaired items before reuse ($M = 2.95$, $SD = 1.39$), suggesting that post-repair validation processes are not strictly enforced. The results indicate that while documentation of repair activities exists, gaps remain in ensuring completeness of the repair cycle, particularly in inspection and validation stages.

The Department of Budget and Management (DBM) provides comprehensive Philippine Government Asset Management and AAMP (Asset and Asset Management Program) reference materials that highlight the importance of a systematic approach to asset management.

According to these references, proper asset management should not only involve the acquisition and utilization of government resources but must also include comprehensive maintenance planning and thorough documentation of all related activities. This process ensures that assets remain in optimal condition throughout their lifecycle and that all actions taken are properly recorded for accountability and auditing purposes.

In a similar manner to how Property, Plant, and Equipment (PPE) are managed, the handling of semi-expendable items involves the performance and documentation of necessary repairs. These repair activities are typically logged in official records to track the maintenance history of each asset. This process ensures that there is a comprehensive understanding of the asset's condition over time, which is crucial for effective asset management and decision-making regarding future maintenance or replacement needs.

However, one of the recurring concerns noted in the DBM guidelines is that post-repair inspections and the validation of an asset's readiness for reuse are not always carried out with consistency across all government offices. Without consistently enforcing this step, there is a risk that repaired items may be returned to service without sufficient assurance of their functionality or safety, thereby compromising operational efficiency and resource accountability.

Table 17. Level of Implementation of Semi-Expendable Property Records in Terms of Disposal

Indicator	<i>M</i>	<i>SD</i>	Interpretation
1. Semi-expendable disposal follows the same authorized disposal procedures.	3.18	1.48	Moderately implemented
2. Disposal of semi-expendable items is approved by the authorized school or division authorized personnel.	2.77	1.38	Moderately implemented
3. Disposal is supported by inspection and appraisal	2.95	1.29	Moderately

documentation.			implemented
4. Disposal records are updated and filed for audit readiness.	3.11	1.44	Moderately implemented
5. Disposal transactions are reflected in both stock cards and summary reports.	2.89	1.52	Moderately implemented
General Weighted Mean	2.98		
Standard Deviation	0.71		
Verbal Interpretatio	Moderately Implemented		

Legend: $N=88$. The mean is interpreted as follows: 4.21–5.00=Very High Level (VH), 3.41–4.20=High Level (H), 2.61–3.40=Moderate Level (M), 1.81–2.60=Low Level (L), 1.00–1.80=Very Low Level (VL).

Table 17 reveals that the overall level of implementation in disposal is moderately implemented ($M = 2.98$, $SD = 0.71$).

The highest mean is observed in following authorized disposal procedures ($M = 3.18$, $SD = 1.48$), indicating awareness of regulatory requirements. Proper recording of disposal ($M = 3.11$, $SD = 1.44$) also reflects moderate compliance.

However, the lowest mean is noted in approval of disposal by authorized personnel ($M = 2.77$, $SD = 1.38$), suggesting procedural lapses in authorization processes. Moderate scores in documentation support ($M = 2.95$, $SD = 1.29$) and reflection in stock records ($M = 2.89$, $SD = 1.52$) indicate incomplete integration of disposal activities into inventory systems.

DBM-COA Joint Circular No. 2024-1, along with the revised Manual on the Disposal of Government Properties, mandates that the disposal of government assets must be carried out exclusively through authorized procedures. These procedures must be thoroughly supported by proper inspection, appraisal, approval, and comprehensive documentation.

The policy explicitly emphasizes the importance of ensuring that all disposal actions and their corresponding records are meticulously documented. This documentation is crucial for maintaining accountability and facilitating audits. Properly logged records also help in identifying any discrepancies and preventing potential compliance issues.

However, the findings indicate that although the disposal procedures are acknowledged and understood, there is a significant issue with their inconsistent execution. This inconsistency often results in non-compliance with the established policies, highlighting a gap between the theoretical framework and practical application.

Table 18 presented the level of effectiveness of property management practices in terms of accuracy. The overall mean score of 3.09 with a standard deviation of 0.63 was interpreted as moderately effective, indicating that respondents generally perceived the accuracy of property records and related processes to be acceptable.

Among the indicators, the highest mean score was achieved by the indicator “Property records match actual physical inventory results” ($M = 3.28$, $SD = 1.36$). This suggests a relatively consistent alignment between recorded and actual inventory, implying that verification processes, such as physical inventory counts, were conducted with a reasonable level of accuracy. Similarly, “Physical inventory discrepancies are minimal due to accurate record-keeping practices” ($M = 3.25$, $SD = 1.44$) also received a relatively higher rating, indicating that record-keeping systems helped reduce discrepancies.

Conversely, lower mean scores were observed in “Stock/property card balances are consistently accurate” ($M = 3.02$, $SD = 1.31$) and “PAR, ICS, and Property Card entries reflect correct quantities and item descriptions” ($M = 3.02$, $SD = 1.40$).

Table 18. Level of Effectiveness of PPE and Semi-Expandable Property Records Management in Terms of Accuracy

Indicator	<i>M</i>	<i>SD</i>	Interpretation
1. Property records match actual physical inventory results.	3.28	1.36	Moderately effective
2. Stock/property card balances are consistently accurate.	3.02	1.31	Moderately effective
3. PAR, ICS, and Property Card entries reflect correct quantities and item descriptions.	3.02	1.40	Moderately effective
4. Adjustments due to transfers, disposal, or losses are accurately recorded in both property and accounting records.	2.89	1.34	Moderately effective
5. Physical inventory discrepancies are minimal due to accurate record-keeping practices.	3.25	1.44	Moderately effective
General Weighted Mean	3.09		
Standard Deviation	0.63		
Verbal Interpretation	Moderately Implemented		

Legend: 4.21–5.00=Highly Effective, 3.41–4.20=Effective, 2.61–3.40=Moderately Effective (M), 1.81–2.60=Slightly Effective, 1.00–1.80=Ineffective

These results suggest moderate concerns about the consistency and accuracy of documentation, particularly regarding the maintenance of detailed records. The lowest mean score was recorded in “Adjustments due to transfers, disposal, or losses are accurately recorded” ($M = 2.89$, $SD = 1.34$), indicating that this area was the most challenging. This suggests that updating records for changes in asset status, such as transfers or disposals, was not always timely or accurate.

The findings revealed that while timeliness in property management processes was acceptable, improvements were needed to ensure the regular and timely preparation of periodic reports. Strengthening monitoring systems and enforcing stricter compliance with reporting deadlines could enhance the overall timeliness of property management practices.

The Philippine PFM Reforms Roadmap 2024–2028 emphasizes the critical need for harmonized information systems to enhance data accuracy and reliability across various sectors. While schools have managed to maintain a relatively fair level of matching between their records and physical inventory, they still encounter significant challenges in ensuring consistently accurate stock or property card balances.

In addition, there are persistent challenges in accurately recording adjustments for the transfer, loss, or disposal of various items. These issues add another layer of complexity to the already intricate task of managing school assets. It is imperative to address these weaknesses to significantly enhance the overall efficiency and effectiveness of resource management within the educational sector. By doing so, schools can ensure that their assets are tracked more accurately, leading to better decision-making and optimal utilization of resources.

Table 19. Level of Effectiveness of PPE and Semi-Expandable Property Records Management implementation in Terms of Timeliness

Indicator	<i>M</i>	<i>SD</i>	Interpretation
1. Issuance transactions are recorded immediately after withdrawal.	3.03	1.42	Moderately effective
2. PAR and ICS forms are prepared immediately upon issuance of equipment.	3.05	1.37	Moderately effective

3. Disposal inspection reports are submitted within required timelines (5 days).	3.09	1.40	Moderately effective
4. Monthly inventory issuance reports (RSMI) are prepared regularly.	2.92	1.39	Moderately effective
5. Annual inventory reports are submitted within the prescribed DepEd deadline.	2.90	1.41	Moderately effective
General Weighted Mean	3.00		
Standard Deviation	0.55		
Verbal Interpretation	Moderately Effective		

Legend: 4.21–5.00=Highly Effective, 3.41–4.20=Effective, 2.61–3.40=Moderately Effective (M), 1.81–2.60=Slightly Effective, 1.00–1.80=Ineffective

Table 19 presents the level of effectiveness of property management practices in terms of timeliness. The overall mean score of 3.00, with a standard deviation of 0.55, was interpreted as moderately effective, indicating that respondents generally perceived that property-related transactions and reports were completed within acceptable timeframes, although delays remained evident in some areas.

Among the indicators, the highest mean score was obtained by “Disposal inspection reports are submitted within the required timelines” ($M = 3.09$, $SD = 1.40$), suggesting that compliance with submission timelines for disposal-related documentation was relatively consistent. This implied that processes for disposal inspections were being followed in a timely manner.

This was followed by “PAR and ICS forms are prepared immediately upon issuance of equipment” ($M = 3.05$, $SD = 1.37$) and “Issuance transactions are recorded immediately after withdrawal” ($M = 3.03$, $SD = 1.42$), both interpreted as moderately effective. These results indicated that recording and documentation at the point of issuance were generally practiced. On the other hand, lower mean scores were observed in “Monthly inventory issuance reports (RSMI) are prepared regularly” ($M = 2.92$, $SD = 1.39$) and “Annual inventory reports are submitted within the prescribed DepEd deadline” ($M = 2.90$, $SD = 1.41$). These findings suggested that periodic reporting, particularly monthly and annual reports, was delayed or inconsistent in submission.

In the Philippine setting, the DBM Citizens’ Charter identifies the standard documentary requirements for property transactions, including RIS, PAR, ICS, RSPI, delivery receipts, inspection and acceptance reports, and purchase orders. Compliance exists, but is only moderate because the prescribed procedures and documentary requirements are not consistently completed or enforced, especially in disposal-related activities.

Table 20 presented the level of effectiveness of property management practices in terms of policy compliance. The overall mean score of 3.11 with a standard deviation of 0.66 was interpreted as moderately effective, indicating that respondents generally perceived that property management activities exist to establish policies and guidelines, although full compliance was not consistently observed.

Among the indicators, the highest mean score was obtained by “Property management follows the prescribed procedures in the Property Manual” ($M = 3.27$, $SD = 1.35$), suggesting that standard procedures were generally observed in managing property. This implied that personnel were guided by existing rules and policies in carrying out their responsibilities. This was followed by “Required documents (RIS, PAR, ICS, PTR) are consistently used” ($M = 3.22$, $SD = 1.37$) and “The school follows COA and DepEd circulars in managing semi-expendable properties” ($M = 3.11$, $SD = 1.38$), both interpreted as moderately effective. These results indicated that compliance with documentation requirements and governing policies was evident, although not consistently practiced.

Meanwhile, “Property transactions are supported by complete documentation before approval” ($M = 3.05$, $SD = 1.36$) also reflected moderate effectiveness, suggesting that while documentation processes were generally followed, completeness may not have been fully ensured in some instances. The lowest mean score was observed in “Disposal complies with authorized government disposal rules” ($M = 2.90$, $SD = 1.45$),

indicating that compliance in disposal procedures was the most challenging area. This suggested that compliance to proper disposal regulations may have encountered delays, gaps, or inconsistencies.

Table 20. Level of Effectiveness of PPE and Semi-Expandable Property Records Management in Terms of Policy Compliance

Indicator	<i>M</i>	<i>SD</i>	Interpretation
1. Property management follows the prescribed procedures in the Property Manual.	3.27	1.35	Moderately effective
2. Property transactions are supported by complete documentation before approval.	3.05	1.36	Moderately effective
3. Required documents (RIS, PAR, ICS, PTR) are consistently used.	3.22	1.37	Moderately effective
4. Disposal complies with authorized government disposal rules.	2.90	1.45	Moderately effective
5. The school follows COA and DepEd circulars in managing semi-expandable properties.	3.11	1.38	Moderately effective
General Weighted Mean	3.11		
Standard Deviation	0.66		
Verbal Interpretation	Moderately Effective		

Legend: 4.21–5.00=Highly Effective, 3.41–4.20=Effective, 2.61–3.40=Moderately Effective (M), 1.81–2.60=Slightly Effective, 1.00–1.80=Ineffective

The findings shows that while policy compliance in property management was generally practiced, improvements were needed, particularly in ensuring strict compliance to disposal procedures and completeness of documentation. Strengthening internal controls and reinforcing awareness of government rules and regulations could further enhance compliance.

According to Mejia (2024), an effective regulatory framework must define the rules for managing government assets, set procedures for their use and disposition, and clearly assign roles and responsibilities. In the Philippine setting, the DBM Citizens' Charter identifies the standard documentary requirements for property transactions, including RIS, PAR, ICS, RSPI, delivery receipts, inspection and acceptance reports, and purchase orders. This indicates that asset management becomes stronger when agencies operate within a clear regulatory framework and consistently use prescribed procedures and documents.

Table 21 presents the level of effectiveness of property management practices in terms of accountability. The overall mean score of 2.98, with a standard deviation of 0.67, was interpreted as moderately effective, indicating that respondents generally perceived accountability practices to be present but inconsistently implemented across all areas.

Among the indicators, the highest mean score was obtained by “Unrecorded property is treated as direct responsibility of the custodian” ($M = 3.17$, $SD = 1.42$), suggesting that accountability for unrecorded items was generally recognized and enforced. This implied that custodians were aware of their responsibility over assigned properties.

This was followed by “PAR and ICS accountability documents are properly filed for reference” ($M = 3.08$, $SD = 1.51$), indicating that accountability documentation was generally maintained, though the relatively high standard deviation suggested variability in practice among respondents.

Meanwhile, “Accountability is clearly transferred from custodian to end-user upon issuance” ($M = 2.97$, $SD = 1.36$) and “Lost or damaged items are reported and documented using prescribed DepEd accountability procedures” ($M = 2.92$, $SD = 1.36$) both reflected moderate effectiveness. These findings suggested that while procedures for the transfer of accountability and reporting of losses were in place, their

consistent implementation may have varied.

Table 21. Level of Effectiveness of PPE and semi-expandable property records management in Terms of Accountability

Indicator	<i>M</i>	<i>SD</i>	Interpretation
1. PAR and ICS accountability documents are properly filed for reference.	3.08	1.51	Moderately effective
2. Accountability is clearly transferred from the custodian to the end-user upon issuance.	2.97	1.36	Moderately effective
3. PAR renewals are implemented to ensure continuing accountability.	2.77	1.40	Moderately effective
4. Unrecorded property is treated as the direct responsibility of the custodian.	3.17	1.42	Moderately effective
5. Lost or damaged items are reported and documented using prescribed DepEd accountability procedures.	2.92	1.36	Moderately effective
General Weighted Mean	2.98		
Standard Deviation	0.67		
Verbal Interpretation	Moderately Effective		

Legend: 4.21–5.00=Highly Effective, 3.41–4.20=Effective, 2.61–3.40=Moderately Effective (M), 1.81–2.60=Slightly Effective, 1.00–1.80=Ineffective

The lowest mean score was recorded in “PAR renewals are implemented to ensure continuing accountability” ($M = 2.77$, $SD = 1.40$), indicating that this was the most challenging area. This suggested that accountability records were not consistently updated or renewed, which may affect the accuracy of accountability tracking over time. Overall, the findings indicated that accountability mechanisms in property management were generally in place but required strengthening, particularly to ensure the regular renewal of accountability documents and the consistent implementation of reporting procedures. Enhancing monitoring systems and reinforcing accountability policies could improve the effectiveness of these practices.

Accountability weaknesses in government asset management frequently arise from significant gaps in internal control systems and incomplete documentation practices. A comprehensive study conducted by Widyaningsih (2022) highlighted that accountability in local government fixed asset management “has not been running well,” primarily due to notable deficiencies in record-keeping systems and internal controls. Additionally, the study pointed out inconsistent compliance by personnel and leadership as contributing factors. It further emphasized that achieving effective accountability requires accurate documentation, continuous record updates, and robust supervisory oversight.

Table 22. Level of Effectiveness of PPE and semi-expandable property records management in Terms of Audit Readiness

Indicator	<i>M</i>	<i>SD</i>	Interpretation
1. Property documents are systematically organized for easy retrieval during COA or Division audits.	3.05	1.31	Moderately effective
2. Property records are complete, updated, and accessible for auditors.	3.01	1.43	Moderately effective
3. Supporting disposal documents are properly filed and available.	2.97	1.38	Moderately effective
4. The school is prepared for audit inspection through accurate	2.93	1.49	Moderately

inventory reports.			effective
5. Previous audit recommendations related to property management are properly addressed and implemented.	3.11	1.37	Moderately effective
General Weighted Mean	3.01		
Standard Deviation	0.62		
Verbal Interpretation	Moderately Effective		

Legend: 4.21–5.00=Highly Effective, 3.41–4.20=Effective, 2.61–3.40=Moderately Effective (M), 1.81–2.60=Slightly Effective, 1.00–1.80=Ineffective

Table 22 presents the level of effectiveness of property management practices in terms of audit readiness. The overall mean score of 3.01, with a standard deviation of 0.62, was interpreted as moderately effective, indicating that respondents generally perceived their institutions as reasonably prepared for audits.

Among the indicators, the highest mean score was obtained for “Previous audit recommendations related to property management are properly addressed and implemented” ($M = 3.11$, $SD = 1.37$), suggesting an effort to respond to audit findings and improve existing practices. This implied that audit feedback was being used to enhance property management systems. This was followed by “Property documents are systematically organized for easy retrieval during COA or Division audits” ($M = 3.05$, $SD = 1.31$) and “Property records are complete, updated, and accessible for auditors” ($M = 3.01$, $SD = 1.43$), both interpreted as moderately effective. These findings indicated that documentation and record management systems were generally in place, though consistency in maintaining updated, accessible records varied.

Meanwhile, “Supporting disposal documents are properly filed and available” ($M = 2.97$, $SD = 1.38$) and “The school is prepared for audit inspection through accurate inventory reports” ($M = 2.93$, $SD = 1.49$) reflected moderate effectiveness but indicated areas needing improvement. These results suggested that although documentation existed, records were sometimes not readily available or fully accurate during audit inspections.

The World Bank’s 2025 guidance on public-sector financial reporting and fiscal transparency emphasizes the importance of strengthening public-sector reporting to bolster accountability, transparency, and overall performance. This guidance is designed to ensure that public sector entities are more accountable to the public and that financial information is presented clearly and transparently.

In the context of the Philippines, the ePFMAT for Local Government Units (LGUs) emphasizes that there is a significant correlation between stronger audit performance and the ability of these entities to take timely and effective management actions on audit findings. This relationship underscores the importance of robust audit processes in enabling LGUs to address issues promptly, thereby enhancing their overall governance and service delivery.

Furthermore, a high level of implementation of recommendations from the Commission on Audit (COA) is closely associated with improved audit performance, which is essential for maintaining the integrity and efficiency of public sector operations. Conversely, weaker audit performance is often accompanied by delays in addressing audit findings and incomplete compliance with COA recommendations, which can lead to financial mismanagement and undermine public trust.

This underscores the crucial role that effective audit processes play in promoting fiscal responsibility, enhancing the overall performance of public sector entities in the Philippines, and ensuring that public funds are utilized in a manner that aligns with national priorities and objectives.

The findings indicated that while audit readiness in property management was currently at an acceptable level, several areas required enhancements to ensure even greater efficiency and effectiveness in the future. Specifically, improvements were needed to ensure the completeness, accuracy, and accessibility of records, as these are crucial to a thorough and reliable audit process. Additionally, maintaining up-to-date inventory reports is essential to provide accurate insights into property assets and liabilities, which in turn support informed decision-making and strategic planning. By addressing these areas, property management can enhance its overall audit readiness and operational performance. By strengthening documentation systems

and ensuring continuous compliance with audit requirements, property management teams can further enhance their overall audit preparedness and organizational efficiency. This includes maintaining accurate, up-to-date records, implementing standardized filing procedures, and establishing clear accountability at each stage of documentation.

Regular staff training on proper recordkeeping and audit protocols would be instrumental in sustaining these improvements, as it would equip employees with the necessary skills and knowledge to adhere to best practices and reduce the risk of errors or oversights. Periodic internal audits proactively identify and address gaps, inefficiencies, or compliance issues, fostering a culture of preparedness and continuous improvement.

Table 23. Correlations Between the Implementation of PPE Records Management and the Effectiveness of PPE and Semi-Expandable Property Records Management Implementation

Implementation	Effectiveness				
	Accuracy	Timeliness	Policy Compliance	Accountability	Audit Readiness
Acquisition and Receipt	-.16 slight .132	.11 slight .288	-.02 slight .865	.11 slight .311	-.25 slight .017
Recording and Documentation	-.03 slight .791	.04 slight .688	.06 slight .555	.00 slight .991	-.05 slight .640
Classification and Assignment	-.02 slight .831	-.08 slight .472	-.13 slight .234	-.04 slight .505	.01 slight .893
Safekeeping and Utilization	.12 slight .252	-.06 slight .582	.06 slight .560	.07 slight .505	-.02 slight .886
Monitoring and Physical Inventory	.11 slight .328	-.04 slight .744	-.17 slight .106	.06 slight .580	-.10 slight .355
Maintenance and Repair Documentation	-.07 slight .528	-.06 slight .557	-.13 slight .244	.27* slight .011	-.08 slight .486
Disposal	.03 slight .812	.11 slight .295	-.01 slight .909	-.10 slight .334	-.03 slight .801

Note. Cell contains Pearson r correlation coefficient, interpretation of its strength, and its corresponding p value. Degree of freedom is 86.

* $p < .05$.

The findings of the study revealed that the connections observed between the implementation of PPE records management processes and the effectiveness of managing PPE and semi-expendable property records were predominantly negligible to slight. Furthermore, these relationships were not statistically significant, suggesting that the current management practices may not have a substantial impact on the effectiveness of these records. This was evident from most p -values being greater than 0.05, suggesting that the extent of implementation of these processes did not significantly influence effectiveness in terms of accuracy, timeliness, policy compliance, accountability, and audit readiness.

Despite this, a statistically significant relationship was observed between maintenance and repair documentation and accountability, with a correlation coefficient of $r = -0.27$ and a p-value of 0.011. Although the strength of this relationship was low and negative, it was still significant.

Consequently, the null hypothesis was partially accepted. It was accepted for most variables for which no significant relationships were found, but it was rejected for maintenance and repair documentation regarding accountability, where a significant relationship existed.

A study conducted by Al-Hiyari et al. (2022) explored the relationship between improvements in asset management processes and their measurable effectiveness. The researcher found that these improvements do not always yield significant outcomes unless they are supported by strong organizational capacity, effective system integration, and competent personnel.

Their findings indicated that when implementation is inconsistent or only partially institutionalized, the correlations observed are often weak or insignificant. This aligns with the results of the study, where most of the correlations were slight and did not reach statistical significance, highlighting the importance of a comprehensive approach to asset management. Strengthening internal policies and ensuring consistent application across departments could improve these outcomes. Furthermore, regular monitoring and evaluation of asset management practices may enhance the reliability of future studies and analyses.

Table 24. Correlations Between the Implementation of Semi-Expandable Property Records Management Process and the Effectiveness of PPE and Semi-Expandable Property Records Management Implementation

Implementation	Effectiveness				
	Accuracy	Timeliness	Policy Compliance	Accountability	Audit Readiness
Acquisition and Receipt	.13 slight .214	.17 slight .115	.05 slight .656	.03 slight .788	.05 slight .651
Recording and Documentation	.14 slight .202	.21 slight .053	.03 slight .765	.01 slight .920	-.02 v .819
Classification and Assignment	.10 slight .373	.07 slight .493	-.04 slight .703	.07 slight .500	-.13 slight .220
Safekeeping and Utilization	-.02 slight .836	-.06 slight .556	-.12 slight .248	.25 slight .017	.03 slight .781
Monitoring and Physical Inventory	.04 slight .701	.15 slight .164	.06 slight .610	.01 slight .898	.09 slight .407
Maintenance and Repair Documentation	.01 slight .942	.18 slight .095	.02 slight .874	-.07 slight .522	.01 slight .895
Disposal	-.02 slight .840	.08 slight .445	.02 slight .853	.08 slight .465	-.03 slight .791

Note. Cell contains Pearson r correlation coefficient, interpretation of its strength, and its corresponding p value. Degree of freedom is 86.

The results showed that the relationships between the implementation of semi-expendable property records management processes and the effectiveness of PPE and semi-expendable property records management were generally negligible to slight and not statistically significant, as all computed p-values were greater than the 0.05 level of significance. Based on Guilford's (1973) rule of thumb, the correlation coefficients indicated very weak relationships, suggesting that variations in the implementation of these processes did not significantly influence effectiveness in terms of accuracy, timeliness, policy compliance, accountability, and audit readiness.

Since no statistically significant relationships were observed across all variables, the null hypothesis stating that there is no significant relationship between the implementation of semi-expendable property records management processes and effectiveness was accepted in its entirety.

According to Sari and Nugroho (2021), the relationship between inventory management practices and organizational performance is often weak when inventory systems are manual, decentralized, or inconsistently implemented. Their study found that even when procedures exist, lack of synchronization and delayed updates weaken the statistical relationship with performance outcomes such as accuracy and accountability.

Similarly, Kariuki and Makori (2024) found that in public institutions, inventory control practices do not significantly influence effectiveness indicators unless supported by automation, monitoring systems, and strict compliance mechanisms. This supports your finding that variations in implementation of semi-expendable processes did not significantly affect accuracy, timeliness, policy compliance, accountability, or audit readiness.

4. Summary, Conclusions, and Recommendations

This chapter presents a summary, findings, and conclusions to clarify this study.

4.1. Summary of Findings

This study investigated the implementation of Property, Plant, and Equipment (PPE) and semi-expendable property records management in selected public schools in the Division of Laguna. Specifically, it aimed to determine the level of implementation of PPE and semi-expendable property records management across key processes, examine patterns and issues in implementation, and determine whether a significant relationship exists between implementation and effectiveness in terms of accuracy, timeliness, policy compliance, accountability, and audit readiness.

SOP 1: What is the level of implementation of PPE Property Records Management in terms of:

a. Acquisition and Receipt - The level of implementation of PPE Property Records Management in terms of acquisition and receipt obtained an overall mean of 3.05 and was verbally interpreted as Moderately Implemented. The findings revealed that schools complied moderately with the receiving, inspection, verification, and documentation procedures for PPE acquisitions. However, weaknesses were observed in the proper filing and retention of acquisition documents, indicating inconsistencies in documentation management.

b. Recording and Documentation - The level of implementation of PPE Property Records Management in terms of recording and documentation obtained an overall mean of 3.00 and was interpreted as Moderately Implemented. The findings showed that schools-maintained property cards and documented PPE transactions, but reconciliation between property and accounting records and timely updating of records were not consistently practiced.

c. Classification and Assignment - The level of implementation of PPE Property Records Management in terms of classification and assignment obtained an overall mean of 3.09 and was verbally interpreted as Moderately Implemented. The findings indicated that accountability mechanisms, such as Property Acknowledgment Receipts (PAR) and Property Transfer Reports (PTR), were in place; however,

inconsistencies persisted in applying the COA and DepEd classification standards for PPE and semi-expendable items.

d. Safekeeping and Utilization - The level of implementation of PPE Property Records Management in terms of safekeeping and utilization obtained an overall mean of 2.97 and was verbally interpreted as Moderately Implemented. The findings revealed that schools practiced basic asset protection and storage procedures, but monitoring systems, storage planning, and access controls were not fully optimized.

e. Monitoring and Physical Inventory - The level of implementation of PPE Property Records Management in terms of monitoring and physical inventory obtained an overall mean of 3.05 and was verbally interpreted as Moderately Implemented. The findings indicated that physical inventory activities and reconciliation processes were conducted; however, the utilization of inventory results for reporting and managerial decision-making remained limited.

f. Maintenance and Repair Documentation - The level of implementation of PPE Property Records Management in terms of maintenance and repair documentation obtained an overall mean of 2.91 and was verbally interpreted as Moderately Implemented. The findings revealed that repair requests and maintenance activities were generally documented, but post-repair inspections, acceptance procedures, and validation reports were inconsistently implemented.

g. Disposal - The level of implementation of PPE Property Records Management in terms of disposal obtained an overall mean of 3.03 and was verbally interpreted as Moderately Implemented. The findings indicated that schools followed authorized disposal procedures; however, procedural gaps remained in documentation, inspection, appraisal, and recording of disposal activities.

Overall, the findings for research problem 1 revealed that PPE Property Records Management was moderately implemented across all seven variables assessed in the study in selected public schools in the Division of Laguna. This indicates that although systems, policies, and basic procedures for managing PPE property records are already in place, the actual practice of these processes remains uneven and lacks full integration into the schools' daily operations. In other words, certain aspects of the management system are functioning adequately, but some areas still require further improvement to ensure consistent, efficient, and fully institutionalized implementation across all the schools involved in the study.

SOP 2: What is the level of implementation of Semi-Expendable Property Records Management in terms of:

a. Acquisition and Receipt - The level of implementation of Semi-Expendable Property Records Management in terms of acquisition and receipt obtained an overall mean of 2.95 and was verbally interpreted as Moderately Implemented. The findings showed that schools moderately complied with verification and inspection requirements, although delays and inconsistencies in recording accepted items were observed.

b. Recording and Documentation - The level of implementation of Semi-Expendable Property Records Management in terms of recording and documentation obtained an overall mean of 2.92 and was verbally interpreted as Moderately Implemented. The findings indicated that tagging, recording, and monthly reporting activities were generally carried out, but adjustments for transfers and losses were not promptly reflected in inventory records.

c. Classification and Assignment - The level of implementation of Semi-Expendable Property Records Management in terms of classification and assignment obtained an overall mean of 3.09 and was verbally interpreted as Moderately Implemented. The findings revealed that schools used Inventory Custodian Slips (ICS) and Property Transfer Reports (PTR); however, accountability updating during personnel transfers was inconsistently practiced.

d. Safekeeping and Utilization - The level of implementation of Semi-Expendable Property Records Management in terms of safekeeping and utilization obtained an overall mean of 2.87 and was verbally interpreted as Moderately Implemented. The findings showed that while schools practiced stock arrangement and loss reporting, storage systems, inspections, and safekeeping procedures were not systematically enforced.

e. Monitoring and Physical Inventory - The level of implementation of Semi-Expendable Property Records Management in terms of monitoring and physical inventory obtained an overall mean of 2.93 and was verbally interpreted as Moderately Implemented. The findings indicated that annual inventory activities and discrepancy checking were conducted, but reconciliation between stock cards, property cards, and physical counts remained weak.

f. Maintenance and Repair Documentation - The level of implementation of Semi-Expendable Property Records Management in terms of maintenance and repair documentation obtained an overall mean of 3.06 and was verbally interpreted as Moderately Implemented. The findings revealed that repairs were generally documented and supported by approved requests, but inspection and validation of repaired items before reuse were inconsistently enforced.

g. Disposal - The level of implementation of Semi-Expendable Property Records Management in terms of disposal obtained an overall mean of 2.98 and was verbally interpreted as Moderately Implemented. The findings indicated that schools recognized authorized disposal procedures, although approval processes, documentation support, and integration of disposal records into inventory systems were inconsistently implemented.

The results research problem 2 indicated that Semi-Expendable Property Records Management was moderately implemented across all seven variables in certain public schools within the Division of Laguna. This suggests that while implementation practices are in place, there is a need for more robust compliance, monitoring, and documentation systems.

SOP 3: What is the level of effectiveness of PPE and Semi-Expendable Property Records Management Implementation in terms of:

a. Accuracy - The level of effectiveness of PPE and Semi-Expendable Property Records Management in terms of accuracy obtained an overall mean of 3.09 and was verbally interpreted as Moderately Effective. The findings showed that property records generally matched physical inventory results; however, weaknesses existed in consistently updating adjustments for transfers, disposals, and losses.

b. Timeliness - The level of effectiveness of PPE and Semi-Expendable Property Records Management in terms of timeliness obtained an overall mean of 3.00 and was verbally interpreted as Moderately Effective. The findings indicated that issuance transactions and documentation were generally completed within acceptable periods, although delays in the preparation and submission of monthly and annual inventory reports were observed.

c. Policy Compliance - The level of effectiveness of PPE and Semi-Expendable Property Records Management in terms of policy compliance obtained an overall mean of 3.11 and was verbally interpreted as Moderately Effective. The findings revealed that schools generally followed prescribed procedures and documentary requirements, but compliance with disposal regulations and completeness of documentation remained inconsistent.

d. Accountability - The level of effectiveness of PPE and Semi-Expendable Property Records Management in terms of accountability obtained an overall mean of 2.98 and was verbally interpreted as Moderately Effective. The findings indicated that accountability mechanisms such as PAR and ICS filing were generally practiced, but PAR renewals, accountability transfers, and reporting procedures were not consistently implemented.

e. Audit Readiness - The level of effectiveness of PPE and Semi-Expendable Property Records Management in terms of audit readiness obtained an overall mean of 3.01 and was verbally interpreted as Moderately Effective. The findings revealed that property records and documents were generally organized and accessible for audit purposes, although improvements were needed in ensuring updated inventory reports and complete disposal documentation.

The results from Statement of the Problem 3 showed that implementing PPE and Semi-Expendable Property Records Management was moderately effective across all five variables. This suggests that while schools have operational property management systems, there is still room for improvement in areas such as

consistency, compliance, monitoring, and audit readiness.

SOP 4: Is there a significant relationship between the implementation of PPE and Semi-Expendable Property Records Management processes and the effectiveness of implementation?

The findings revealed that most relationships between the implementation of PPE and Semi-Expendable Property Records Management processes and the effectiveness variables were negligible to slight and not statistically significant, as the computed p-values were greater than the 0.05 level of significance. This indicated that variations in implementation level did not significantly affect effectiveness in terms of accuracy, timeliness, policy compliance, accountability, and audit readiness.

However, one statistically significant relationship was identified between maintenance and repair documentation and accountability under PPE Property Records Management ($r = -0.27$, $p = 0.011$). This led to the partial rejection of the null hypothesis for this variable, while the null hypothesis for the remaining variables was accepted.

The study found that most relationships between how PPE and Semi-Expendable Property Records Management are implemented and the effectiveness measures were either minimal or slight and not statistically significant, as the p-values exceeded 0.05. This suggests that changes in implementation levels did not significantly affect effectiveness in terms of accuracy, timeliness, policy adherence, accountability, and audit readiness.

However, a statistically significant relationship was identified between maintenance and repair documentation and accountability within PPE Property Records Management ($r = -0.27$, $p = 0.011$). This result led to partial rejection of the null hypothesis for this variable, while the null hypotheses for the other variables were accepted.

4.2. Conclusions

Based on the findings of the study, the following conclusions were drawn:

- a. The implementation of PPE Property Records Management in selected public schools in the Division of Laguna was moderately implemented across the seven identified variables. This indicates that schools have existing systems and procedures for acquisition, documentation, classification, safekeeping, monitoring, maintenance, and disposal of PPE; however, these systems are not consistently enforced and institutionalized.
- b. The implementation of Semi-Expendable Property Records Management was likewise moderately implemented across all seven variables. Although schools observed basic inventory and accountability procedures, gaps remained in documentation updating, monitoring systems, reconciliation practices, and accountability mechanisms.
- c. The effectiveness of PPE and Semi-Expendable Property Records Management was moderately effective in terms of accuracy, timeliness, policy compliance, accountability, and audit readiness. This implies that while schools can maintain acceptable property management practices, inconsistencies in implementation continue to affect operational efficiency, accountability, and audit preparedness.
- d. The implementation of PPE and Semi-Expendable Property Records Management processes generally had no significant relationship with effectiveness variables.
- e. The significant relationship identified between maintenance and repair documentation and accountability indicates that proper maintenance documentation contributes to improved accountability practices. This highlights the importance of complete repair records, inspections, and validation procedures in strengthening property accountability systems.
- f. One of the notable findings of the study is the low rating in the reconciliation of property and accounting records, indicating difficulties in maintaining consistency between physical inventory and accounting reports. This may affect audit readiness, transparency, and the reliability of records. The findings further showed that weaknesses in reconciliation and documentation processes may be associated with delayed record updates, fragmented inventory procedures, and limited digital integration. The study also confirmed that although

schools generally comply with required inventory and property management procedures, implementation alone does not necessarily guarantee effectiveness in terms of accuracy, timeliness, accountability, policy compliance, and audit readiness.

4.3. Recommendations

Given the findings and conclusions of the study, the following recommendations are proposed:

- a. Schools may strengthen the implementation of PPE and Semi-Expendable Property Records Management through stricter enforcement of existing COA, DBM, and DepEd guidelines, particularly in documentation, reconciliation, maintenance, and disposal procedures.
- b. School heads and property custodians may institutionalize regular monitoring, reconciliation, and validation of inventory records to ensure the accuracy, completeness, and timeliness of property records and reports.
- c. Capacity-building programs, seminars, and trainings on asset management, inventory procedures, and government accounting regulations may be continuously conducted to improve personnel competency and compliance.
- d. The researcher recommends the development and utilization of the proposed monitoring tool for PPE and semi-expendable property records management. The tool may include inventory tracking templates, reconciliation monitoring sheets, maintenance monitoring schedules, disposal tracking forms, and automated reporting indicators. The proposed monitoring tool may serve as a supplemental mechanism for improving monitoring efficiency, accountability, transparency, and audit readiness among schools within the Division of Laguna.
- e. Schools may adopt integrated digital inventory management systems to strengthen monitoring, facilitate real-time updating of records, minimize documentation errors, and improve audit readiness.
- f. Stronger accountability mechanisms may be established through regular updating of PAR, ICS, and PTR documents, as well as stricter implementation of reporting and validation procedures for transferred, damaged, or disposed items.
- g. School administrators may intensify internal control systems and conduct periodic internal audits to ensure compliance with property management standards and improve overall operational efficiency.
- h. Future researchers may conduct similar studies using larger samples, other divisions, or additional variables such as organizational culture, technological readiness, and personnel competency to further determine factors affecting the effectiveness of property records management implementation.

Acknowledgement

First and foremost, the researcher offers the highest praises and deepest gratitude to the **ALMIGHTY GOD** for His unconditional love, divine guidance, wisdom, and strength throughout the completion of this research endeavor. His endless blessings and providence made this academic journey possible.

Hon. MARIO R. BRIONES, EdD, Laguna State Polytechnic University President, the researcher extends heartfelt appreciation for creating and nurturing a learning environment that not only encourages academic excellence but also supports the development of research skills and facilitates professional growth among graduate students. This supportive atmosphere has been instrumental in enabling students to achieve their academic and career goals.

Atty. RUSHID JAY R. SANCON, Vice President for Academic Affairs, A heartfelt appreciation is sincerely extended for the unwavering and continuous support, as well as the steadfast commitment, to strengthening the quality of education and fostering academic advancement within the university. Your dedication in helping promote excellence and in contributing to the growth of our academic community is truly commendable and deeply valued.

Engr. MANUEL LUIS R. ALVAREZ, Campus Director, the researcher sincerely expresses gratitude for leadership, encouragement, and dedication in maintaining an institution that nurtures academic and professional excellence.

MARYJANE D. FUENTES, DPA, Dean of the College of Business Administration and Accountancy and thesis adviser, the researcher extends deepest gratitude for the invaluable guidance, expertise, patience, and unwavering support throughout the completion of this study. Her constructive insights, encouragement, and dedication greatly contributed to the improvement and success of this research.

To the following esteemed panel of experts, sincere appreciation is extended:

BAYANI A. GUIA, MBA, Subject Specialist, for the valuable recommendations and professional insights that enhanced the academic quality of this study.

HAROLD V. ORIGINES, EdD, Internal Statistician, for the expertise and guidance in ensuring the accuracy and reliability of the statistical treatment and interpretation of data;

MARILYN P. PIELAGO, EdD, Technical Assistant, for the technical guidance, patience, and assistance that significantly contributed to the completion of this research.

All school heads, administrative officers, and property custodians who willingly participated in this study, the researcher sincerely thanks them for their cooperation, time, and valuable contributions. Their participation played a vital role in the realization of this research.

ELMA Z. COLIGADO, EdD, DepEd Calo Elementary School Head, heartfelt gratitude for her constant support, understanding, encouragement, and prayers throughout the graduate studies journey. Her consideration and motivation inspired perseverance and the ability to balance academic responsibilities with professional duties.

LUISITO B. DE LA TORRE Jr., Supply Office Head, the researcher extends her sincere appreciation for the guidance, assistance, and support throughout the conduct of this study. His expertise, cooperation, and willingness to share valuable insights greatly contributed to the completion of this research.

The researcher also extends heartfelt gratitude to the Bay SO Family, friends, colleagues, and classmates for their encouragement, motivation, and shared experiences throughout this journey. Their support made every challenge lighter and every success more meaningful.

To the researcher's GSAR Bestie, deepest appreciation is extended for the never-ending help, patience, support, encouragement, and understanding throughout this journey. The constant presence, comforting words, and willingness to help during moments of pressure and exhaustion made this academic endeavor lighter and more meaningful. The researcher is truly grateful to have shared this journey with such a supportive companion.

Most especially, the researcher expresses deepest love and appreciation to her family for their endless prayers, sacrifices, understanding, moral support, and encouragement. Their unwavering belief became her source of strength and perseverance in achieving this milestone. She is forever grateful for the countless moments they stood by her side, offering comfort during times of doubt. Their constant reminders to never give up inspired her to push beyond her limits and reach her goals with confidence and determination.

Her beloved boyfriend, sincere gratitude is extended for being the constant source of comfort, encouragement, and inspiration from beginning to end. The patience, understanding, and unwavering support provided strength during moments of pressure, exhaustion, and uncertainty. Such presence became one of the greatest motivations in completing this endeavor.

Finally, to everyone who, in one way or another, became part of this journey and contributed to the success of this study, the researcher extends sincerest gratitude and appreciation. May this work serve as a meaningful contribution to the field of education and public administration.

The Researcher

References

- Adams, R. K. (2021). Disposal systems and operational efficiency in public organizations. *International Journal of Public Administration*, 44(5), 402–417.

- Ahmad, N. A. (2023). Electronic asset inventory and management system in school (e-AIMSS): Usability and effectiveness. PhilArchive. <https://philarchive.org/archive/AHMEEA>
- Ahmed, R. K. (2021). Asset assignment systems and accountability mechanisms in educational institutions. *International Journal of Public Sector Accounting*, 18(2), 145–160.
- Arens, A. A., Elder, R. J., & Beasley, M. S. (2021). *Auditing and Assurance Services* (17th ed.). Pearson Education.
- Ayochok, M., & Perez, L. (2024). Enhancement of Inventory Management System of State Universities and Colleges in Mountain Province. *East Asian Journal of Multidisciplinary Research*.
- Barney, J. B. (2021). *Gaining and Sustaining Competitive Advantage* (5th ed.). Pearson Education.
- Bertalanffy, L. V. (2021). *General System Theory: Foundations, Development, Applications*. George Braziller.
- Bovens, M. (2021). *Public Accountability*. Oxford University Press.
- Brigham, E. F., & Houston, J. F. (2021). *Fundamentals of Financial Management* (16th ed.). Cengage Learning.
- Brigham, E. F., & Houston, J. F. (2021). *Fundamentals of Financial Management* (16th ed.). Cengage Learning.
- Brown, H. R. (2021). Asset utilization and operational efficiency in educational institutions. *Public Sector Management Review*, 28(3), 221–236.
- Catamco, J. T., & Lantaka, M. A. (2024). Inventory management practices of school property custodians in selected public schools. *Journal of Emerging Technologies and Innovative Research*, 11(6), 220–230. <https://www.jetir.org/papers/JETIR2406035.pdf>
- Colastre, A. A., Espina, E. A., & Prado, N. I. (2025). Awareness and Knowledge on Asset Inventory Systems among Employees in a Higher Education Institution. *Psychology and Education: A Multidisciplinary Journal*, 37(2), 194–200. <https://doi.org/10.70838/pemj.370209>
- Commission on Audit & Department of Budget and Management. (2024). Joint Circular No. 2024-1 and revised manual on the disposal of government properties.
- Commission on Audit FAQs. (2024). What are the requirements for the disposal of unserviceable properties
- Commission on Audit. (2015). Government accounting manual for national government agencies: Volume I – Accounting policies, guidelines and procedures, and illustrative accounting entries.
- Commission on Audit. (2022). COA Circular No. 2022-004.
- Commission on Audit. (2022). COA Circular No. 2022-004: Guidelines on the implementation of Section 23 of the General Provisions of RA No. 11639.
- Commission on Audit. (2024). Supplemental Guidelines on the Implementation by Local Government Units of COA Circular No. 2022-004 (COA Circular No. 2024-006).
- Cruz, E. L. (2022). Disposal management practices in public educational institutions. *Philippine Journal of Governance and Administration*, 5(1), 40–56.
- Dela Cruz, M. A. (2023). Asset acquisition accountability practices among public secondary schools. *International Journal of Public Administration and Management Research*, 10(2), 55–69.
- Delos Santos, J. (2022). Implementation issues of PSMS in Philippine public schools.
- Department of Budget and Management, Department of Finance, & National Economic and Development Authority. (2022). DOF-DBM-NEDA Joint Memorandum Circular No. 2022-1 and National Asset Management Plan 2022–2023.
- Department of Budget and Management. (2021). Enhanced Public Financial Management Assessment Tool for Local Government Units (ePFMAT for LGUs).
- Department of Budget and Management. (2022). Agency Asset Management Plan (AAMP) Template.
- Department of Budget and Management. (2022). Philippine Government Asset Management and AAMP Introduction.
- Department of Budget and Management. (2025). DBM Citizens' Charter.
- Department of Education (DepEd) Order No. 32, s. 2017. Guidelines on Asset Management in Schools.
- Department of Education. (2021). DepEd Order No. 53, s. 2021: Revised Guidelines on Property, Plant and Equipment Accounting and Reporting Policies and Procedures.
- Donaldson, L., & Davis, J. H. (2021). *Stewardship Theory and Organizational Governance*. Routledge.
- Garcia, P. M. (2023). Digital asset management systems in public schools: Implications for accountability and efficiency. *Asian Journal of Public Administration*, 15(1), 88–102.
- Heizer, J., Render, B., & Munson, C. (2021). *Operations Management* (13th ed.). Pearson Education.
- Hornigren, C. T., Sundem, G. L., & Elliott, J. A. (2021). *Introduction to Financial Accounting* (12th ed.). Pearson Education.
- Hoxley, M. (2000). Challenges in Public Sector Asset Management. *Public Asset Management Journal*, 5(3), 105–122.
- International Organization for Standardization. (2014). ISO 55000 Asset Management Standards.
- International Public Sector Accounting Standards Board. (2021). *Handbook of International Public Sector Accounting Pronouncements*. New York: IFAC.
- Johnson, M. E. (2021). Physical inventory systems and organizational accountability. *International Journal of Inventory Management*, 13(2), 134–149.
- Kariuki, P. N. (2021). Procurement controls and asset accountability in public secondary schools in Kenya. *African Journal of Educational Management*, 15(1), 88–101.
- Khalid, M. M., Saad, A. A., & Rasool, N. (2020). The Role of Inventory Management in Improving the Efficiency of Public Sector Schools. *Public Sector Management Review*, 14(2), 101–113.
- Khan, A. S. (2022). Inventory management technologies and accountability systems. *Journal of Public Sector Innovation*, 17(3), 200–214.

- Kieso, D. E., Weygandt, J. J., & Warfield, T. D. (2022). *Intermediate Accounting* (18th ed.). Wiley.
- Lee, J. H. (2021). Preventive maintenance systems in educational institutions. *Facilities Management Journal*, 29(4), 301–317.
- Mendoza, R. T. (2022). Asset accountability practices among public secondary schools in Region IV-A. *International Journal of Educational Management and Development Studies*, 3(2), 45–58.
- Morgan, P. T. (2022). Maintenance management systems and institutional efficiency. *International Journal of Operations Management*, 18(2), 122–138.
- Morris, T. L. (2021). Documentation systems and organizational efficiency in public institutions. *Public Administration Review*, 81(3), 505–517.
- Nguyen, T. P. (2022). Resource utilization systems and institutional efficiency. *Asian Journal of Public Sector Management*, 19(1), 77–91.
- Okafor, C. C. (2021). Electronic records management and accountability in educational institutions. *International Journal of Information Management*, 56, 102–118.
- Organisation for Economic Co-operation and Development. (2026). *Management of assets throughout their life cycle*. OECD Publishing. <https://www.oecd.org>
- Reyes, J. P. (2022). Inventory monitoring practices and audit compliance among public schools. *Asia Pacific Journal of Educational Management Research*, 7(1), 61–74.
- Romney, M. B., & Steinbart, P. J. (2021). *Accounting Information Systems* (15th ed.). Pearson Education.
- Romzek, B. & Dubnick, M. (1987). Accountability in public organizations. *Public Administration Review*.
- Sama, H. K., & Mdemu, R. (2024). Effects of Inventory Management on Service Delivery in Public Sector: A Case of Office of Registrar of Political Parties. *International Journal of Business, Economics, and Social Development*, 5(2), 271–279. <https://doi.org/10.46336/ijbesd.v5i2.606>
- Santos, M. D. (2023). Internal control practices and asset utilization in public schools. *International Journal of Educational Governance*, 8(2), 33–49.
- Santos, M., & Carreon, L. (2020). Asset management practices in Philippine schools: A compliance analysis.
- Sari, D. P., & Muslim, A. (2023). Accountability and transparency in public sector accounting: A systematic review. *Journal of Public Sector Accounting*, 5(1), 15–29. <https://www.researchgate.net/publication/382847087>
- Scott, W. R. (2021). *Institutions and Organizations: Ideas, Interests, and Identities* (5th ed.). Sage Publications.
- Shabani, A., Saen, R. F., & Torabzadeh, A. (2021). Inventory record inaccuracy: Causes and solutions. *International Journal of Production Economics*, 232, 107–118. <https://doi.org/10.1016/j.ijpe.2020.107968>
- Shand, D. (1995). Public Sector Asset Management: A New Approach. *Public Policy and Management*, 13(3), 27–36.
- Shepherd, E., & Yeo, G. (2021). *Managing Records: A Handbook of Principles and Practice* (3rd ed.). Facet Publishing.
- Sibuea, M. B., & Kantohe, J. (2025). The effect of asset management information systems, human resource competence, and inventory policies on state property administration. *Journal of Accounting and Organizational Studies*, 4(2), 112–125. <https://journal.abdurraufinstitute.org/index.php/asoc/article/view/307>
- Silver, E. A., Pyke, D. F., & Peterson, R. (1998). *Inventory Management and Production Planning and Scheduling*. John Wiley & Sons.
- Suleiman, A. M. (2022). Asset acquisition procedures and audit outcomes in educational institutions. *International Journal of Public Sector Management*, 35(4), 411–426.
- Sumaryana, A., Komara, S. R., & Pancasilawan, R. (2024). Rethinking Local Government Asset management in Indonesia: governance, planning, and policy evaluation. *Journal of Contemporary Governance and Public Policy*, 5(2), 217–232. <https://doi.org/10.46507/jcgpp.v5i2.643>
- Tagbo, S. (2024). Digitalization of School Record for Enhanced Effective Administration in Public Senior Secondary School in Rivers State. *International Journal of Innovative Education Research*, 12(1), 83–94.
- Torres, L. A. (2022). Accountability systems and school asset management effectiveness. *Philippine Journal of Public Administration*, 66(1), 77–94.
- Villanueva, C. R. (2023). Maintenance documentation practices and operational efficiency in public schools. *Journal of Educational Administration and Management*, 9(2), 92–108.
- Wang, R. Y., & Strong, D. M. (2021). *Information Quality Theory and Practice*. MIT Press.
- Wernerfelt, B. (1984). A Resource-based View of the Firm. *Strategic Management Journal*, 5(2), 171–180; Barney, J. (1991). Firm Resources and Sustained Competitive Advantage. *Journal of Management*, 17(1), 99–120.
- Weygandt, J. J., Kimmel, P. D., & Kieso, D. E. (2022). *Accounting Principles* (14th ed.). Wiley.
- Wild, J., Shaw, K., & Chiappetta, B. (2021). *Fundamental Accounting Principles* (25th ed.). McGraw-Hill Education.
- Wilson, J. T. (2021). Custodianship structures and property accountability in schools. *Educational Management Administration & Leadership*, 49(5), 744–759.
- Woodward, D. G. (2021). *Life Cycle Costing Theory and Practice*. Routledge.
- World Bank. (2021). *PULSAR framework handbook: Strengthening public sector accounting and reporting*. World Bank Group. <https://cfrr.worldbank.org>
- World Bank. (2023). *Financial management annual report*. World Bank Group. <https://thedocs.worldbank.org>
- World Bank. (2025). *Good practices in public sector financial reporting and fiscal transparency*.
- World Bank. (2025). *Good practices in public sector financial reporting and fiscal transparency*. World Bank Group. <https://cfrr.worldbank.org>