

ANNEX A

**LIST OF TANGIBLE ASSETS THAT MAY BE CONSIDERED AS
INVENTORIES**

Description		Economic Useful Life (in years)
A. Office Supplies		
1	Black board/White board	5
2	Copy Holder, clamp type with adjustable arm	5
3	Cutter	5
4	Desk tray	3
5	Eraser - blackboard	3
6	Mechanical Pencil	2
7	Mini Calculators	3
8	Pen	2
9	Pencil Sharpener	3
10	Puncher	5
11	Ruler	3
12	Scissors	3
13	Sharpener	3
14	Staple wire remover	2
15	Stapler	2
16	Tape Dispenser	3
B. Animal/Zoological Supplies		
17	Cage	3
18	Chopping Board	2
19	Cooking Pot	3
20	Feeders	3
21	Kitchen Knife	3
22	Net	2
23	Padlock	3
24	Plastic Pails	2
25	Waterer	3
26	Water Jug	2
27	Water Hose	2
C. Medical, Dental, and Laboratory Supplies		
28	Ambo Bag	3
29	Baking Pan	5
30	Basin (kidney, et al)	3
31	Bed Sheets	1
32	Blade Holder	3
33	Chart Holder	3

	Description	Economic Useful Life (in years)
34	Clamp, towel	5
35	Depressor, tongue	3
36	Dressing Jar	3
37	Elevator, Langeback, Pereosteal	5
38	Enema Can	5
39	Flashlight	3
40	Footstool	5
41	Forceps	5
42	Gowns (Laboratory)	3
43	Kerosene Lamp	2
44	Kettle	3
45	Knife	3
46	Needle Holder	5
47	Obstetrical Set	5
48	Scissors	3
49	Steam Inhalator	5
50	Tong	3
51	Tracheotomy Tube	3
52	Tray	3
53	Tackle Box	5
54	Utility Cart	5
55	Utility Stand	5
56	Vice Grip	5
57	Waste Basket	3
58	Water Jug	1
59	Weighing Scale	5
60	White Board	5
61	Amalgam Carrier	5
62	Bone Chisel	5
63	Bone File	3
64	Dental Straight Stout Elevator	5
65	Dental Syringe	3
66	Excavator, Dental double end	5
67	Explorer, Dental periosteal	5
68	Mouth Mirror	3
69	Mortar and Pestle	5
70	Plastic Instruments for Gum Separator	3
71	Plugger, Amalgam	3
72	Scaler	5
73	Screen Protector	5
74	Surgical Mallet	3

Description		Economic Useful Life (in years)
D. Textbook and Instructional Materials		
75	Textbooks	5
76	Instructional Materials	2
E. Military and Police Supplies		
77	Ammo Magazine	3
78	Anti-Riots Helmets	5
79	Badge	3
80	Bayonet	3
81	Beret	3
82	Blanket	3
83	Boots	3
84	Bullet Proof Vest	5
85	Collapsible Barracks	5
86	Combat Shoes	3
87	Compass	3
88	Flashlight	3
89	Gun Holster	5
90	Handcuffs	5
91	Hunting Knife	5
92	Jungle Bolos	5
93	Medical Aidman Kit	3
94	Mosquito Net	3
95	Night Vision Goggle	3
96	Pillow and Pillow Case	3
97	Pistol Belt	3
98	Probaton	3
99	Protective Shields (CDM)	3
100	Radio Battery Pack	3
101	Raincoats	3
102	Steel Helmet	5
103	Sword	5
104	Telescope	5
105	Tent	3
106	Truncheons	5
107	Water Canteen	3
F. Other Supplies		
Computer Peripherals		
108	Computer cover	2
109	Computer Screen	5

Description		Economic Useful Life (in years)
110	Diskette Storage	2
111	Mouse	2
112	Mouse Pad	2
113	Printer Cable	5
114	Printer Head	5
115	Printer sharing device	5
116	Surge Protector	5
Common Janitorial Supplies		
117	Dust pan	2
118	Mop handle	2
119	Pail	2
120	Trash Can	5
121	Wastebasket	5
Other Inventory Items		
122	Tea Set	3
123	Cups and Saucers	3
124	Desk Tray	3
125	Dinner plates	3
126	Emergency light	3
127	Rugs, carpets and mats	5
128	Spoon and forks	5
129	Stool	5
130	Pitcher and Glass Confectionary	3
Hardware and Construction Supplies		
131	Hammer	5
132	Saw	5
133	Plane	5
134	Paint roller	1
135	Paint brush	1
136	Chisel	5
137	Long nose pliers	5
Electrical Supplies		
138	Extension Cord	2
G. School Chairs, Desks and Tables (Wood)		
139	Chairs	5
140	Desks	5
141	Tables	5

Description		Economic Useful Life (in years)
H. Monobloc Furniture		
142	Chairs	5
143	Tables	5



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

INVENTORY CUSTODIAN SLIP				
				ICS No.: _____
Quantity	Unit	Description	Inventory Item No.	Estimated Useful Life
Received by:			Received from:	
_____			_____	
Signature Over Printed Name			Signature Over Printed Name	
_____			_____	
Position/Office			Position/Office	
_____			_____	
Date			Date	

For Use of Property Unit

INVENTORY CUSTODIAN SLIP (ICS)

INSTRUCTIONS

- A. This form shall be accomplished as follows:
1. **Agency logo and letterhead** – name, address and logo of the agency
 2. **ICS No.** – assigned control number
 3. **Quantity** – number of units given to the concerned employee or user of the inventory item with estimated useful life of more than one year
 4. **Unit** – unit of measurement
 5. **Description** – brief description or details of the items issued to the concerned employee, including serial number in case of equipment with serial number
 6. **Inventory Item No.** – assigned property number of the inventory item issued
 7. **Estimated Useful Life** – estimated useful life of the item issued
- B. The ICS shall be prepared in two copies distributed as follows:
Original – Supply and Property Unit
Duplicate Copy – Recipient or user of the inventory
- C. This form shall be signed and dated by the designated Property Officer on the “*Received from*” portion and the recipient or user of the inventory shall acknowledge receipt by signing on the “*Received by*” portion.