

(Re: Judiciary-Wide Asset Inventory)

A.M. No. 18-10-08-SC, April 02, 2025

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WHEREAS, for a number of years, the Commission on Audit (COA) has been issuing audit observation memoranda on its findings on the Judiciary relative to unreliable inventory and property, plant, and equipment accounts, noncompliance with property management control requirements, and disposal of unserviceable equipment;

WHEREAS, to address these recurring COA findings, the Judiciary-Wide Committee on Asset Inventory (JCAI) was created pursuant to Memorandum Order No. 26-2017 dated April 25, 2017, to oversee the conduct of a judiciary-wide asset inventory, evaluate existing mechanisms, and recommend improvements to the Judiciary's asset inventory system;

WHEREAS, in the Resolution dated October 9, 2018, in A.M. No. 18-10-08-SC,[1] the Court approved the JCAI Terminal Report and the Judiciary-Wide Manual on Asset Inventory drafted by the JCAI;

WHEREAS, the Judiciary-Wide Manual on Asset Inventory was not implemented; instead, the JCAI was reorganized under Memorandum Order No. 165-2022 dated November 28, 2022, to implement the recommendations in its October 1, 2018 Terminal Report and coordinate with concerned offices for the implementation of its recommendations;

WHEREAS, in light of more recent issuances of COA and its continuing audit observations on judiciary practices and policies regarding asset inventory, reconciliation, and recording, the Chief Justice directed the study and revision of the Judiciary-Wide Manual on Asset Inventory to incorporate the latest rules and regulations and align it with the goals of the Strategic Plan for Judicial Innovations 2022-2027 (SPJI), which aims to enhance efficiency and accountability and, in the process, address both long-standing and emerging concerns in property management;

WHEREAS, the JCAI thereafter submitted the revised Judiciary-Wide Manual on Asset Inventory, now proposed to be renamed as the Judiciary Manual on Property Management System, which was approved by the Court in the Resolution dated August 6, 2024, issued in this administrative matter;

WHEREAS, pursuant to the authority granted in the Resolution dated January 14, 2025, issued also in this administrative matter, a face-to-face/online orientation seminar to officially launch the Judiciary Manual on Property Management System was conducted;

WHEREAS, in the same Resolution dated January 14, 2025, the Court approved the implementation of the Manual effective April 1, 2025;

NOW, THEREFORE, the Court hereby resolves to DIRECT the finance, administrative, procurement, and other concerned offices of the Supreme Court, including the Office of the Court Administrator, the Court of Appeals, the Sandiganbayan, and the Court of Tax Appeals, to implement the procedures, processes, and systems outlined in the Judiciary Manual on Property Management System (the Manual), effective April 1, 2025.

The Court further resolves to DIRECT the JCAI to

- cause the immediate distribution of copies of the Manual to all concerned officials and offices of the courts;
- coordinate with the concerned offices of the courts for the implementation of the Manual in all courts nationwide and, for this purpose, develop a monitoring system to ensure faithful compliance by these courts with the provisions of the Manual; and
- continue to perform its functions and duties as provided under Memorandum Order Nos. 26-2017 and 165-2022.

Administrative circulars, memorandum orders, office orders, and other issuances—or any part thereof—that are inconsistent with this Resolution are hereby revoked or modified accordingly.

This Resolution shall take effect immediately.

April 2, 2025

(Sgd.)

ALEXANDER G. GESMUNDO

Chief Justice

(Sgd.)

MARVIC M.V.F. LEONEN

Senior Associate Justice

(Sgd.)

ALFREDO BENJAMIN S. CAGUIOA

Associate Justice

(Sgd.)

RAMON PAUL L. HERNANDO

Associate Justice

(Sgd.)

AMY C. LAZARO-JAVIER

Associate Justice

(Sgd.)

HENRI JEAN PAUL B. INTING

Associate Justice

(Sgd.)

RODIL V. ZALAMEDA

Associate Justice

(Sgd.)

MARIO V. LOPEZ

Associate Justice

(Sgd.)

SAMUEL H. GAERLAN

Associate Justice

(Sgd.)
RICARDO R. ROSARIO
Associate Justice

(Sgd.)
JHOSEP Y. LOPEZ
Associate Justice

(Sgd.)
JAPAR B. DIMAAMPAO
Associate Justice

(Sgd.)
JOSE MIDAS P. MARQUEZ
Associate Justice

(Sgd.)
ANTONIO T. KHO, JR.
Associate Justice

(On Leave)
MARIA FILOMENA D. SINGH
Associate Justice

[1] Re: Judiciary-Wide Asset Inventory.

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