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ASSESSMENT OF PROPERTY INVENTORY MANAGEMENT PRACTICES IN THE PROVINCIAL GENERAL SERVICES OFFICE OF EASTERN SAMAR

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ABSTRACT

As public sector governance adapts to administrative modernization and digital transformation, effective property inventory management is vital for ensuring local government asset accountability and operational efficiency. This study evaluated the property inventory management practices in the Provincial General Services Office (PGSO) of Eastern Samar, focusing on property acquisition and receipt, warehousing and storage control, inventory tracking and record-keeping, and asset reconciliation and disposal. A descriptive-comparative quantitative research design was employed, involving 36 key personnel comprising 12 core PGSO supply staff and 24 departmental property custodians across executive departments. Data were gathered using a validated 5-point Likert scale survey questionnaire and analyzed through weighted means and an independent samples t-test. Results revealed that while property acquisition and receipt maintained a strong baseline ($\bar{x}$ = 3.82, Good), significant administrative bottlenecks persisted in warehousing ($\bar{x}$ = 3.15, Fair), asset reconciliation ($\bar{x}$ = 3.24, Fair), and inventory tracking ($\bar{x}$ = 2.88, Fair), resulting in an overall grand mean of 3.27 (Fair / Partially Implemented). The t-test revealed a statistically significant difference in perceptions between PGSO supply staff ($\bar{x}$ = 3.52) and departmental custodians ($\bar{x}$ = 3.21, t = 3.184, p = 0.002), confirming that central supply staff perceive higher implementation levels while end-user custodians experience operational delays, communication gaps, and stock reconciliation lags. The study recommends implementing a barcode-integrated Digital Supply and Asset Tracking System (DSATS), upgrading warehouse safeguards, establishing mandatory monthly joint reconciliations with the Accounting Office, and conducting capacity-building workshops aligned with Republic Act No. 12009 standards.

KEYWORDS: *Property Inventory Management, Provincial General Services Office, Asset Tracking, Quantitative Research, RA 12009 Compliance, Eastern Samar.*

1. INTRODUCTION

In public sector governance, property inventory management is fundamental to institutional efficiency, fiscal transparency, and systemic accountability. Local government units (LGUs) manage extensive portfolios of capital assets, machinery, office equipment, supplies, and real property essential for public service delivery. The Provincial General Services Office (PGSO) serves as the primary custodian of these government assets, overseeing property acquisition, physical inventory, ledger reconciliation, supply distribution, and asset disposal.

Recent evaluations of municipal and provincial inventory administrative frameworks reveal operational vulnerabilities in public asset tracking. Reliance on manual paper-based logging, inconsistent updates of physical stock cards, delayed generation of Requisition and Issue Slips (RIS), and irregular reconciliation between physical asset counts and accounting records frequently create administrative bottlenecks. In coastal provincial settings such as Eastern Samar, these vulnerabilities are compounded by geographic dispersion and susceptibility to natural hazards, exposing physical assets and paper records to risk of damage, misplacement, or unrecorded depreciation.

National public financial management reforms, such as the Philippine Public Financial Management (PFM) Reforms Roadmap 2024–2028 and updated procurement mandates under Republic Act No. 12009 (New Government Procurement Act), increasingly emphasize modernized inventory governance and warehousing connectivity. However, empirical gaps remain regarding the precise operational challenges faced by provincial general services offices in regional settings. Assessing current operational workflows across key personnel and departmental custodians provides an empirical foundation for modernizing LGU asset management.

2. Objectives

This study evaluates the current property inventory management practices in the PGSO of Eastern Samar and formulates operational improvements. Specifically, the objectives are:

1. To determine the implementation status of inventory management practices across four dimensions: (a) property acquisition and receipt, (b) warehousing and storage control, (c) inventory tracking and record-keeping, and (d) asset reconciliation and disposal.
2. To assess whether a statistically significant difference exists in the perceptions of current inventory management practices between PGSO core personnel and departmental property custodians.
3. To identify and rank-order the primary operational bottlenecks contributing to reporting delays and inventory discrepancies.

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3. METHODOLOGY

This study employed a quantitative descriptive-comparative research design. The quantitative approach enabled systematic measurement of operational practices and objective statistical comparison between stakeholder groups. Data were gathered through a structured, validated 5-point Likert scale survey instrument administered directly to participants following formal administrative clearances and written informed consent. Mean ratings were interpreted using standard ranges: 4.20–5.00 (Excellent / Fully Implemented), 3.40–4.19 (Good / Implemented), 2.60–3.39 (Fair / Partially Implemented), 1.80–2.59 (Poor / Slightly Implemented), and 1.00–1.79 (Very Poor / Not Implemented).

4. SAMPLING DESIGN

A total purposive sampling technique was utilized, involving 36 key respondents (n = 36) directly involved in supply receiving, warehousing, asset custody, and inventory tracking within the Provincial Government of Eastern Samar for fiscal year 2026–2027. The sample comprised 12 core PGSO supply officers and administrative staff, alongside 24 designated departmental property custodians representing four major functional sectors: General Administration (n = 6), Health and Hospital Services (n = 8), Infrastructure and Engineering (n = 6), and Agriculture and Social Services (n = 4).

5. STATISTICAL DESIGN

Data analysis involved both descriptive and inferential statistical methods. Weighted means and standard deviations were computed to evaluate the implementation status of each functional dimension and individual indicator. An independent samples t-test was conducted at alpha = 0.05 with 34 degrees of freedom (df = 34) to test the null hypothesis (Ho) of no significant difference in perceptions between PGSO core supply personnel (n1 = 12) and departmental property custodians (n2 = 24).

6. GEOGRAPHICAL AREA

The research locale was the Provincial General Services Office located within the Provincial Capitol Compound in Borongan City, Eastern Samar, Philippines. Eastern Samar is a coastal province in the Eastern Visayas region comprising 22 municipalities and one component city. The PGSO serves as the central hub for supply procurement, asset custody, and property records management across all provincial departments.

7. RESULTS

The empirical findings derived from data collected across 36 respondents are structured into operational status, group perception differences, and bottleneck evaluations.

7.1 Status of Property Inventory Management Practices

Table 1 summarizes the overall quantitative evaluation across the four functional inventory dimensions.

Dimension	PGSO Mean (n=12)	Custodian Mean (n=24)	Overall Mean	Verbal Interpretation
Property Acquisition & Receipt	3.95	3.75	3.82	Good / Implemented
Warehousing & Storage Control	3.30	3.08	3.15	Fair / Partially Implemented
Inventory Tracking & Record-Keeping	3.05	2.78	2.88	Fair / Partially Implemented
Asset Reconciliation & Disposal	3.42	3.15	3.24	Fair / Partially Implemented
GRAND MEAN	**3.52**	**3.21**	**3.27**	**Fair / Partially Implemented**

As shown in Table 1, property acquisition and receipt achieved the highest mean (3.82, Good), reflecting structured receiving and inspection protocols. Conversely, inventory tracking and record-keeping recorded the lowest mean (2.88, Fair), followed by warehousing (3.15, Fair) and asset reconciliation (3.24, Fair), yielding an overall grand mean of 3.27 (Fair / Partially Implemented).

7.2 Independent Samples T-Test Analysis

To test the null hypothesis of no significant perception difference between PGSO core staff and departmental custodians, an independent samples t-test was conducted (df = 34, $\alpha = 0.05$). Table 2 presents the inferential statistical results.

Respondent Group	Mean	Std. Dev.	t-value	p-value	Decision (α=0.05)
PGSO Supply Staff (n=12)	3.52	0.41	3.184	0.002	Reject Ho (Significant)
Dept. Custodians (n=24)	3.21	0.52			

The t-test yielded t = 3.184 and p = 0.002, which is well below the 0.05 threshold. Consequently, the null hypothesis is rejected. Central PGSO personnel perceive higher implementation (3.52) than end-user departmental custodians (3.21), confirming operational delays, communication gaps, and stock card synchronization lags experienced by custodians.

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7.3 Operational Bottleneck Ranking

Part III item analysis rank-ordered primary operational bottlenecks: (1) Heavy reliance on manual paper stock cards leading to synchronization lags (Mean = 2.88); (2) Physical warehouse space constraints and hazard risks (Mean = 3.15); (3) Administrative capacity limitations causing disposal delays (Mean = 3.24); and (4) Communication and coordination gaps between offices.

8. SUGGESTIONS

Based on the empirical findings, the following actionable measures are suggested:

1. Transition to Barcode-Integrated Tracking: Deploy a barcode-integrated Digital Supply and Asset Tracking System (DSATS) to replace manual paper stock cards, enabling real-time stock updating and Requisition and Issue Slip (RIS) processing.
2. Upgrade Warehouse Infrastructure: Allocate targeted capital funds to modernize PGSO physical storage facilities with heavy-duty elevation racking and climate controls to protect assets from environmental hazards.
3. Mandatory Monthly Reconciliation Routines: Institute scheduled joint monthly reconciliation protocols between the PGSO and the Provincial Accounting Office using automated ledger matching to align physical stock with financial records.
4. Professional Capacity Building: Conduct regular hands-on training workshops for departmental custodians on digital logging, property tagging, and statutory compliance under Republic Act No. 12009.

9. CONCLUSION

The quantitative evaluation demonstrates that while initial property acquisition and receiving routines in the PGSO of Eastern Samar maintain a sound baseline, operational weaknesses persist in inventory tracking, warehousing, and asset reconciliation. The statistically significant perception gap between central supply staff and departmental custodians highlights communication silos and turnaround delays in daily logistics. Establishing digitized tracking tools, upgrading physical storage, and enforcing joint reconciliation routines are essential for achieving full fiscal transparency and compliance with RA 12009 standards.

10. AREA FOR FURTHER RESEARCH

Future studies may expand the research scope to conduct comparative evaluations across municipal general services offices within Eastern Samar, assess cost-benefit models of barcode versus RFID tracking systems in disaster-prone LGUs, and evaluate long-term compliance outcomes following full implementation of Republic Act No. 12009.

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