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MEMORANDUM CIRCULAR

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TO

All Regional Irrigation Engineers; Provincial Irrigation Engineers; Irrigation Superintendents and Pro-Ject Engineers; Supply Officers and Property Custodians National Irrigation Administration

SUBJECT

: Transfer of Property from one Accountable Officer to Another and Transfer of Officers and Amployees Having Property Responsibility from one Province to Another.

It has come to the attention of this office that transfers of supplies, materials, and equipment from one accountable officer to another or when officers and employees having property responsibility are transferred from one province to another, are effected without furnishing the necessary information and/or data the N I A Property and Procurement Division of the Engineering Department which is responsible for all N I A assets.

In this connection, attention is invited to the following pertinent provisions of the National Accounting and Audting Manual:

"SEC. 516. Transfer of property from one accountable officer to another of the same bureau or office.-- In the event of the transfer of supplies, materials, and equipment from one accountable officer to another, an inventory thereof shall be taken jointly by the outgoing and the incoming officers, and a receipt passed on the basis of such inventory. No officer accountable for property will be relieved from his accountability except upon presentation of a receipt duly accomplished by his successor covering the full value of the property claimed to have been transferred.

Such inventory shall be certified as accurate by the said officers and approved by the chief of the bureau au office."

"SEC. 519. Transfer of officers and employees having preperty responsibility from one province to another. - When officers and employees having property responsibility are transferred from one province to another, copies of the order making the transfer shall immediately be sent and mailed to the Auditor's representative in Manila and the Provincial Auditor at the capital of the province to which the said officers and employees are transferred."

In view thereof, it is desired that henceforth the Property and Procurement Division should be informed accordingly of all transfers of accountability.

Strict compliance hereon is enjoined.

ALFREDO L. JUINIO Actg. Administrator