

Republika ng Pilipinas  
PAMBANSANG PANGASIWAAN NG PATUBIG  
(National Irrigation Administration)  
Lungsod ng Quezon

MC # 36-A, s. 1974

MEMORANDUM CIRCULAR

NOTED: TO

ASS - 11/3/73

AGF - 4/21/74

MA - 1/1/74

AGF - 7/24

File

: THE CHIEF, TREASURY DEPARTMENT, CHIEF, FINANCE DEPARTMENT,  
NIA CENTRAL OFFICE; REGIONAL IRRIGATION ENGINEERS, PROVINCIAL  
IRRIGATION ENGINEERS, PROJECT ENGINEERS, IRRIGATION SUPERIN-  
TENDENTS, OFFICERS-IN-CHARGE; HEADS, PROVINCIAL IRRIGATION  
OFFICE, HEADS, NIA SPECIAL PROJECTS; SUPPLY OFFICERS, PROPERTY  
CUSTODIANS, STOREKEEPERS, INVENTORY COMMITTEES AND ALL OTHERS  
CONCERNED  
National Irrigation Administration

SUBJECT : Supplemental Requirements to be Included in the Preparation  
and Accomplishment of the Annual Inventory Reports per NIA MC  
No. 36, Series 1974.

Quoted hereunder for your information, guidance and compliance are per-  
tinent portions of an unnumbered Memorandum dated July 15, 1974 of the Corporate  
Auditor, this Agency regarding the above subject matter, to wit:

"Republic of the Philippines  
COMMISSION ON AUDIT  
Office of the Corporate Auditor  
National Irrigation Administration  
Quezon City

July 15, 1974

MEMORANDUM for  
The Administrator  
NIA, Quezon City

This refers to NIA MC, dated June 4, 1974 dealing on the  
accomplishment and submission of annual report of all NIA pro-  
perty as of June 30, 1974.

In view of deficiencies noted in past inventory reports, it  
is suggested that:

1. The inventory report be reconciled with the accounting re-  
cords before it is submitted to the Commission on Audit.

2. The inventory committees in all regions and projects be  
instructed to include all missing property indicating therein,  
among other things, the name and official designation of the offi-  
cial or employee accountable or responsible for the missing proper-  
ty. It should be stated that one of the purposes of physical inven-  
tory is to determine if there are shortages which should be charged  
against the accountable or responsible official or employee concerned.

(SGD.) ERNESTO N. PADRE  
Corporate Auditor"

Strict compliance is hereby enjoined.

Please be guided accordingly.

(SGD.) ALFREDO L. JUINIO  
Administrator

July 17, 1974