

NOTED: 11/22/78

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

MC # 69, s. 1978

REV - *lga*
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MEMORANDUM CIRCULAR

TO : THE ASSISTANT ADMINISTRATORS, CORPORATE TREASURER, FINANCE DIRECTOR, NIA CENTRAL OFFICE; REGIONAL IRRIGATION DIRECTORS, PROVINCIAL IRRIGATION ENGINEERS, PROJECT ENGINEERS, IRRIGATION SUPERINTENDENTS, OFFICERS-IN-CHARGE, PROVINCIAL PROPERTY CUSTODIANS, STOREKEEPERS AND ALL OTHERS CONCERNED. This Agency

SUBJECT : Submission of Annual Inventory Report of All NIA Properties as of December 31, 1978.

In pursuance of the provisions of PD 777 dated August 24, 1975 and General Circular No. 55 dated March 17, 1958, as amended by General Circular No. 57 dated May 7, 1958 of the Commission on Audit (COA) on inventory of government properties, you are hereby directed to undertake an inventory of all NIA properties as of December 31, 1978. This shall be accomplished in General Form No. 41(A). The report shall include equipment and other properties that are found at station, stating the fund source, if any. The inventory report shall be accompanied by an updated Memorandum Receipt duly signed by the incumbent Chief of Office or his duly authorized representative.

The Inventory Committee hereunder are hereby constituted:

A) Provincial Irrigation Offices, Irrigation Systems and/or Projects

Property Clerk	- Chairman
Accounting Clerk	- Member
One (1) other member to be designated by the head of office	- Member
COA Field Examiner	- Witness

B) Regional Offices and/or Depot

Regional Property Officer	- Chairman
Regional Accountant	- Member
Regional Equipment Engineer	- Member
Regional Auditor or his duly authorized COA representative	- Witness

C) NIA Special Projects

Project Supply and/or Property Officer	- Chairman
Project Accountant	- Member
Project Equipment Engineer	- Member
Project Auditor	- Witness

D) NIA Central Office, Quezon City

NIA Warehouse, MAS Compound, Manila	
NIA Motorpool, Fort Santiago, Manila	
NIA Warehouse, Visayas Ave., Quezon City	
Chief, Property Division	- Chairman
Chief, Corporate Accountant	- Member
Chief, Equipment Repair & Evaluation Division	- Member
Chief, Property Audit & Inspection Division (COA)	- Witness

F) Consolidated Inventory Report

- | | |
|---|------------|
| Chief Property Officer | - Chairman |
| Chief Corporate Accountant | - Member |
| Chief, Equipment Repair & Evaluation Division | - Member |
| Chief, Property Audit & Inspection Division (COA) | - Witness |

The above-created Inventory Committee are hereby directed to observe the following:

1. Properties shall be grouped in accordance with the following: (See attached sheets for grouping and/or classification of various properties)

A) Inventories (Account 72)

1. Items for resale - 72-300
2. Supplies and materials - 72-800 (Acquired free of Charge)
3. Miscellaneous - 72-900

**B) Land, Land improvements and structures (Account 76)
(To be submitted by the Accounting Division, Finance Dept.)**

1. Economic Development - 76-400
2. Construction Process - 76-600

C) Equipment (Account 77)

1. Economic Development - 77-400
 - a) 77-417 - Watercraft and Appurtenances
 - b) 77-418 - Motor Vehicles and Accessories
 - c) 77-419 - Land Transportation Equipment (other than Motor Vehicles)
 - d) 77-420 - Industrial Machineries and Implement
 - e) 77-421 - Hand Tools
 - f) 77-422 - Furniture and Office Equipment
 - g) 77-423 - Industrial and Scientific Exhibits
 - h) 77-424 - Ordinance, non-expendable supplies & equipment
 - i) 77-425 - Technical & Scientific Equipment
 - j) 77-426 - Fire Fighting Equipment
 - k) 77-427 - Telegraphic, telephone, Radio and Cable Equipment
 - l) 77-428 - Aircraft and Appurtenances
 - m) 77-429 - Breeding Animals
 - n) 77-430 - Miscellaneous Equipment

2. Columns on said General Form No. 41(A) shall be properly filled

a) Columns 1 to 13

The property or supply officer shall list down and enter all equipment and other properties under his custody previously reported and those which are acquired during the Calendar Year ending December 31, 1978 based on updated equipment ledger card, supplies ledger card and other available and existing property documents.

b) Columns 14 - Remarks

The property or Supply Officer shall state the names of employees to whom the equipment is/are issued on Memorandum Receipts on file and the whereabouts, that is, the exact location of said equipment. The equipment inspector and/or engineer shall ascertain the condition of the equipment and the condition shall be stated on this column.

3. In determining the condition of each property, the following criteria should be followed:
 - a) GOOD - 76% to 100% operable during the year
 - b) FAIR - 50% to 75% operable during the year
 - c) BAD - below 50% operable during the year
4. The report must have a summary showing the total value of properties listed in each group, a sample of which is attached as model.
5. On the last page of the Inventory Report, the Chairman and the members of the Committee created should certify to the correctness of the report made and the auditing representative should attest to the correctness of the report.
6. The Chief of Office or Officer-in-Charge should recommend the approval of the Inventory Committee. All reports should be transmitted to the Regional Irrigation Director or to the Project Chief and/or Project Managers in case of Special Projects for approval, after which these are transmitted to the Regional Auditor or Project Auditor for attestation.

NIA Central Office, Quezon City, NIA Warehouse and NIA Motorpool, Manila, inventory reports shall be approved by the Corporate Treasurer, and attested by the Chief of the Property Audit & Inspection Division of the Office of the Corporate Auditor, or by his duly authorized representative in the inventory taking.

All inventory reports (original and three copies) should reach the Property Division, Treasury Department, not later than February 28, 1979 for consolidation with the report of the Central Office. To ensure the submission of these reports within the deadline, the Regional Irrigation Directors, Project Chiefs and/or Project Managers are hereby directed to follow-up the preparation and processing of these inventory reports in the different offices under their supervision and jurisdiction.

The consolidated inventory reports shall bear the certification of the Inventory Committee consisting of the Chief, Property Division, as Chairman, Chief, Accounting Division as Member, Chief, Equipment Repair and Evaluation Division as member and a representative of the Auditor, Member. It shall be recommended for approval by the Corporate Treasurer, approved by the Administrator, attested by the Corporate Auditor and thereafter be submitted to the Chairman, Commission on Audit not later than March 31, 1979.

Strict compliance hereof is enjoined.

(SGD.) ALFREDO L. JUINIO
Administrator

NOTED:

(SGD.) EMANUEL P. CAPINPIN
Corporate Auditor

November 13, 1978

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

December 31, 1978

S U M M A R Y

A) Inventories (Account 72)	P _____
72-300 - Items for Resale	P _____
72-800 - Supplies & Materials (Acquired free of charge)	_____
72-900 - Miscellaneous	_____ P _____
B) <u>Equipment (Account 77)</u>	
1. Economic Development (77-400)	
77-417 - Watercraft and Appurtenance	_____
77-418 - Motor Vehicles and Accessories	_____
77-419 - Land Transportation Equipment (Other than Motor Vehicles)	_____
77-420 - Industrial Machineries and Implement	_____
77-421 - Hand Tools	_____
77-422 - Furnitures and Office Equipment	_____
77-423 - Industrial and Scientific Exhibits	_____
77-424 - Ordnance, non-expendable supplies and equipment	_____
77-425 - Technical and Scientific Equipment	_____
77-426 - Fire Fighting Equipment	_____
77-427 - Telegraphic, Telephone, Radio and Cable Equipment	_____
77-428 - Aircraft and Appurtenances	_____
77-429 - Breeding Animals	_____
77-430 - Miscellaneous Equipment	_____ P _____
GRAND TOTAL, - - - -	P _____

CERTIFIED CORRECT:

Chairman, Inventory Committee