

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

MC # 10, S. 1980

MEMORANDUM CIRCULAR

TO : THE ASSISTANT ADMINISTRATORS, OIC, PROC./PROP. DEPT., FINANCE
DIRECTOR, NIA CENTRAL OFFICE; REGIONAL IRRIGATION DIRECTORS,
PROVINCIAL IRRIGATION ENGINEERS, PROJECT ENGINEERS, IRRIGATION
SUPERINTENDENTS, OFFICER-IN-CHARGE, PROVINCIAL PROPERTY CUSTO-
DIANS, STOREKEEPERS AND ALL OTHERS CONCERNED.

This Agency

SUBJECT : Submission of Annual Inventory Report of All NIA Properties
as of December 31, 1979.

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, 1979. 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 Committees hereunder are hereby constituted:

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

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

B) Regional Office and/or Depot

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

C) Special Projects

Project Supply and/or Property Officer	- Chairman
Project Accountant	- Member
Project Equipment Engineer	- Member
Project Auditor or Technical Property Inspector (COA)	- Witness

D) NIA Central Office, Quezon City

NIA Warehouse, MAS Compound, Manila
NIA Motorpool, Fort Santiago, Manila
NIA Warehouse, Visayas Ave., Quezon City

OIC, Property Division	- Chairman
Chief, Corporate Accountant	- Member
OIC, Equipment Repair & Evaluation Division	- Member
Technical Property Inspector (COA)	- Witness

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E) Consolidated Inventory Report

OIC, Property Division	- Chairman
Chief, Corporate Accountant	- Member
OIC, Equipment Repair & Evaluation Division	- Member
Principal Technical Property Inspector	- Witness

The above-created Inventory Committees 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 Improvement and Structures (Account 76)
(To be submitted by the Accounting Division, Finance Dept.)**

1. Economic Development - 76-4000
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, 1979 based on updated equipment ledger cards, supplies ledger cards, and other available and existing property documents.

b) Columns 14 - Remarks

The Property or Supply Officer shall state the names of employees to whom equipment is/are issued on Memorandum Receipt on file and the whereabouts, that is, the exact location of said equipment. The equipment inspector and/or engineers 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 Report. 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 OIC, Procurement/Property Dept., and attested by the Principal Technical Property Inspector of the Office of the Corporate Auditor.

All inventory reports (original and three copies) should reach the Property Division, Procurement/Property Dept., not later than January 31, 1980 for consolidation with the report of the Central Office. To ensure the submission of these reports within the deadline, the Regional Irrigation Directors, Project Chief 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 OIC, Property Division, as Chairman, Chief Corporate Accountant as member, OIC, Equipment Repair and Evaluation Division as Member and the Principal Technical Property Inspector as representative of the Auditor, member. It shall be recommended for approval by the OIC, Procurement/Property Dept., approved by the Administrator, attested by the Corporate Auditor and thereafter be submitted to the Chairman, Commission on Audit not later than February 14, 1980.

Strict compliance hereof is enjoined.

(SGD) ALFREDO L. JUINIO
Administrator

NOTED:

(SGD) EMMANUEL CAPINPIN
Corporate Auditor

January 22, 1980

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

December 31, 1979

S U M M A R Y

A) Inventories (Account 72)

72-300 - Items for Resale

72-800 - Supplies & Materials (Acquired free of charge)

72-900 - Miscellaneous

B) EQUIPMENT (Account 77)

1. Economic Development (77-400)

77-417 - Watercraft and Appurtenances

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

GRAND TOTAL - - - P

CERTIFIED CORRECT:

Chairman, Inventory Committee

MCD/lpm....11-14-79