



Republika ng Pilipinas
Pambansang Pangasiwaan ng Patubig
(NATIONAL IRRIGATION ADMINISTRATION)
Lungsod ng Quezon

TELEPHONE NOS.:
CABLE
TELEX

97-60-71 to 78
NIAPHIL
42802 NIA PM

OUR REFERENCE:

MC # 13, S. 1984

MEMORANDUM CIRCULAR

T O : THE ASSISTANT ADMINISTRATORS, DEPARTMENT/STAFF
HEADS, REGIONAL IRRIGATION DIRECTORS, OPERATION/
PROJECT MANAGERS, PROVINCIAL IRRIGATION ENGINEERS,
IRRIGATION SUPERINTENDENTS AND ALL OTHERS CONCERNED
National Irrigation Administration

SUBJECT : Annual Reconciliation of Employees' Property
Accountabilities

Following are the observations/experiences noted by several NIA employees:

1. Some units of property which have been recorded under the names of certain employees for years, say 20 to 30 years, are no longer existent.
2. Some units of property which have long been dropped from the property records are still recorded under the names of the supposed accountable employees.
3. Some units of property are recorded under the names of several employees as a result of several transfers made without relieving the previous accountable employees of their accountabilities.
4. Transfer of units of property/equipment from one employee / project to another is not accordingly recorded.
5. Some units of property are not properly coded; hence, are loss-prone.
6. Condemnable equipment, as well as equipment which are no longer needed, are still with the accountable employees.
7. The employees' records of transactions with the Property Division from the time they start up to the time they cease working with NIA are rather voluminous. And, only then when some employees retire, transfer or resign the Property Division discovers that there are several documents (original) missing amidst the long period of time that has elapsed.
8. Fabricated and donated equipment are not covered by MR and likewise not recorded.

In view of the preceding observations/experiences, it takes a long time to process applications for clearance filed by NIA employees for whatever purpose. Moreover, there is now a discrepancy of about P2.2 B in the actual physical existence of property in relation to the property acquisition records of the Controllershship Department.

In this connection, an annual reconciliation of employees' property accountabilities is deemed necessary to tally the property acquisition records with the actual existence of property and to facilitate the processing of applications for clearance.

The steps to be taken in said reconciliation of employees' property accountabilities in the Central and Field Offices are as follows:

1. Every employee in the Central and Field Offices shall submit to the Property Officer/Supply Officer/Property Custodian/Storekeeper a list of all equipment and non-expendable or semi-expendable property which have been received by him/her with or without MR, regardless whether purchased, fabricated, loaned, transferred, donated, etc.. (See Annex A)

The Property Officer/Supply Officer/Property Custodian/Storekeeper likewise shall prepare a list of all NIA property issued to the employee concerned based on the memorandum receipts on file.

2. The Property Officer/Supply Officer/Property Custodian/Storekeeper shall reconcile his list with that of the employee concerned by entering in his list what has been issued to or received by the employee but was not recorded before or by cancelling what has already been returned.
3. After the reconciliation of records, the Property Officer/..... Supply Officer/Property Custodian/Storekeeper shall personally inspect every property unit with the employee concerned to satisfy himself of its actual existence. During the inspection, he must check not only the quantity of the property involved but also the quality and other material data, like the brand, the model, etc., an indication that the equipment being examined or assessed is the same equipment issued by NIA. He must always have in mind protecting the interest of the agency.
4. After the inspection, if everything is in order, the Property Officer/Supply Officer/Property Custodian/Storekeeper shall prepare one single memorandum receipt (renewal) showing all the items under the responsibility of the employee including accessories as in the case of cars, such as standard tools, spare tires, manuals, etc.. (See Annex B for the format of the memorandum receipt). In case there are missing items, the employee concerned shall be given one month to produce them. Otherwise, he shall be required to replace or pay them based on the replacement cost less depreciation within a period of six months.

The reconciliation of records of property accountabilities both in the Central Office and in the Field Offices shall be undertaken from June 1 to November 30, 1984. The schedule of reconciliation of records of property accountabilities of all Central Office employees is shown in Annex C. The Field Office Heads shall prepare the schedule of reconciliation of records of property accountabilities of all employees in


their respective offices. All department and field office heads shall be responsible for the strict adherence of all concerned to the prescribed schedules.

To facilitate subsequent reconciliation of records of property accountabilities and to prevent the property/equipment from getting junked, all concerned are enjoined to comply with the following guidelines:

1. All employees must surrender to the Property Division/Unit any equipment under their custody which goes out of order. It shall be up to the Property Officer whether to have said equipment repaired or replaced. The Property Division/Unit shall issue an acknowledgement receipt for equipment surrendered for repair. The employee concerned shall keep the receipt which shall be returned to the Property Division/Unit only upon completion of repair of the equipment surrendered.
2. All employees must immediately report to the Property Officer the loss of any property/equipment under their custody. The Property Officer shall look into the circumstances behind the loss and shall advise the employee concerned on what to do next. (See Annex D for the format of the report)
3. All employees must return to the Property Division any property/equipment which they no longer need. On the other hand, the Property Officer must return the original copy of the MR covering the returned item to the employee concerned to relieve the latter of his/her accountability for the returned property/equipment. In case the property/equipment returned is included in a single MR covering a number of property/equipment units, the returned item shall be stamped returned by the Property Officer both on the MR on file and on the employee's copy.

THIS MEMORANDUM CIRCULAR TAKES EFFECT IMMEDIATELY.

Please be guided accordingly.


CESAR L. TECH
Administrator

May 7, 1984

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Department/Property Units

[illegible]

Signature of Employee

**SCHEDULE OF RECONCILIATION OF RECORDS
OF THE EMPLOYEES' PROPERTY ACCOUNTABILITIES**

<u>MONTH</u>	<u>OFFICE/DEPARTMENT</u>
June	Office of the Administrator Offices of the Asst. Administrators Public Affairs and Information Staff Corplan Staff Management Services Department
July	Systems Management Department Treasury Department Legal Department
August	Institutional Development Department Communal Irrigation Development Implementa- tion Department Controllershship Department
September	Project Development Department Equipment Management Department
October	Design & Specifications Department Construction Management Department
November	Personnel & Records Management Department Procurement & Physical Resources Department

ANNEX D

MEMORANDUM

F O R : The Property Officer

SUBJECT : Loss of Property

This is to inform your good office of the loss of NIA property under my custody, details of which are shown below:

Quantity	Unit	Description	Circumstances behind the loss
:	:	:	:
:	:	:	:
:	:	:	:
:	:	:	:
:	:	:	:
:	:	:	:
:	:	:	:
:	:	:	:
:	:	:	:

Prepared by:

Name in Print & Signature

Division/Department

GENERAL FORM No. 82 (A)
(Revised July, 1947)

**MEMORANDUM RECEIPT FOR EQUIPMENT, SEMI-EXPENDABLE
AND NON-EXPENDABLE PROPERTY**

_____, Philippines _____, 19____.

I acknowledged to have received from _____
(Name of accountable officer)

_____, the following property for which I am responsible, subject to the provisions of the Accounting Law, and which will be used in the office of _____

[illegible]

INSTRUCTIONS

This form shall be prepared in duplicate. Always draw a heavy horizontal line along the first line in blank immediately after the last item, and a similar line diagonally from the horizontal line to the last blank line at the bottom of this form. After both copies are properly signed by the receiving officer, the original should be kept by the accountable officer and the duplicate by the receiving or responsible officer.

Every sheet must be duly signed.

(Name)

(Designation)

GENERAL FORM NO. 32 (A)

File No.

MEMORANDUM RECEIPT

FOR

**EQUIPMENT SEMI-EXPENDABLE AND
NON-EXPENDABLE PROPERTY**

at

on the day of, 19.....