

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

MC No. 039 s. 1988

MEMORANDUM CIRCULAR

TO : THE ASSISTANTS ADMINISTRATORS, CORPORATE AUDITOR,
DEPARTMENT/STAFF LEADS, REGIONAL IRRIGATION
MANAGERS, OPERATION/PROJECT MANAGERS, PROVINCIAL
IRRIGATION ENGINEERS, PROJECT ENGINEERS, IRRIGATION
SUPERINTENDENTS, SUPPLY OFFICERS, PROPERTY CUSTODIAN
STOREKEEPERS, AND ALL OTHERS CONCERNED.

SUBJECT : Submission of Annual Inventory Report on all NIA
Property as of December 31, 1988.

Pursuant to the Provisions of PD 277 dated August 24, 1975 and General Circular No. 55 dated March 17, 1985 of the Commission on Audit (COA) on Inventory of Government Property, you are hereby directed to undertake an Inventory of all NIA Property as of December 31, 1988. This shall be accomplished in General Form No. 41-A. The report shall include all properties that are found at station and those outside and lost but with a corresponding Memorandum Receipt on file. The Inventory Report shall be accompanied by updated Memorandum Receipts duly signed by the incumbent Chief of Office or his duly authorized representative.

A separate report is also required from the Project/Field Offices for the inventory of all NIA Financed Equipment the acquisition cost of which has not yet been fully paid by the contractor/contracting firm concerned using the attached form (Annex A).

The Inventory Committee hereunder are hereby constituted:

- A) Provincial Irrigation Office, Irrigation System and/or Project
- | | |
|---|-------------|
| Property Clerk/Storekeeper | -- Chairman |
| Accounting Clerk | -- Member |
| One (1) other member to be designated by Head of Office | -- Member |
| One (1) Auditing Examiner | -- Witness |
- B) Regional Office and/or Depot
- | | |
|---|-------------|
| Regional Accountant | -- Chairman |
| Regional Equipment Engineer | -- Member |
| Regional Auditor or his authorized representative | -- Member |
| | -- Witness |
- C) Special Projects
- | | |
|--|-------------|
| Project Supply Officer | -- Chairman |
| Project Accountant | -- Member |
| Project Equipment Engineer | -- Member |
| Project Auditor or his authorized representative | -- Witness |

- D) NIA Central Office, Quezon City
NIA Warehouse, MAS Compound, Port Area, Manila

Manager, Property Division	-- Chairman
Manager, Gen. Accounting Division/	
Manager, Foreign Loans Division	-- Member
Manager, Equipment Repair & Evaluation Division	-- Member
COA Authorized Representative	-- Witness

E) Consolidated Inventory Report

Manager, Property Division	-- Chairman
Manager, Gen. Accounting Division/	
Manager, Foreign Loans Division	-- Member
Manager, Equipment Repair & Evaluation Division	-- Member
COA Authorized Representative	-- Witness

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

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

A) Inventories (Account 72)

- | | |
|------------------------------|--------|
| 1. Items for Resale | 72-360 |
| 2. Supplies and Materials | 72-800 |
| 3. (Acquired free of Charge) | |
| 4. Miscellaneous | 72-900 |

B) Land & Land Improvement (Account 77)

(To be submitted by the Foreign Loans Accounting Division and the General Accounting Division, Controllership Department).

C) Buildings and Structures -- Economic Services (Account 8-78-800)

D) Furnitures, Equipment & Work Animals -- (Account 79)

1. Economic Development

- | | |
|----|---|
| A) | 79-811 -- Watercraft and Appurtenances |
| B) | 79-812 -- Motor Vehicles, Land Transportation Equipment & Accessories |
| C) | 79-813 -- Construction Equipment & Accessories |
| D) | 79-814 -- Industrial & Implement |
| E) | 79-815 -- Hand Tools |
| F) | 79-816 -- Furnitures & Office Equipment |
| G) | 79-817 -- Industrial & Scientific Exhibits |
| H) | 79-818 -- Ordnance, Non-Expandable Supplies and Equipments |
| I) | 79-819 -- Technical & Scientific Equipment |
| J) | 79-820 -- Fire Fighting Equipment |
| K) | 79-821 -- Telegraphic, Telephone, Radio and Cable Equipment |
| L) | 79-822 -- Aircraft & Appurtenances |
| M) | 79-823 -- Work Animals |
| N) | 79-824 -- Books |
| O) | 79-829 -- Other Equipments |

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

a) Column 1 to 13

The Property or Supply Officer shall list down and enter all equipment and other property under his custody as of December 31, 1988 based on updated equipment ledger cards, supplies ledger cards and other available property documents.

b) Column 14 -- Remarks

The Property or Supply Officer shall state the names of employees to whom the equipment/property are issued as indicated in the Memorandum Receipts on file and the equipment's whereabouts -- that is, the exact location of engineer shall ascertain the condition of the equipment and indicate the same in this column.

In determining the condition of such property, the following criteria should be followed:

- A) Good -- 76-100% operable during the year
- B) Fair -- 50-75% operable during the year
- C) Bad -- below 50% operable during the year

3. The report must have a summary showing the total value of property listed in each group, using the attached form (Annex B).
4. On the last page of the Inventory Report, the Chairman and the members of the Inventory Committee should certify to the correctness of the report made and the auditing representative should attest to the same.
5. 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 Manager or to the Project Chief and/or Project Manager in case of Special Projects for approval. These shall be transmitted to the Regional Auditor or Project Auditor for attestation.

Inventory Report for NIA Central Office and MAS Compound shall be approved by the Manager, Procurement and Physical Resources Department and attested by the authorized COA representative.

All Inventory Reports (Original and three copies) should reach Property Division, Procurement & Physical Resources Department not later than January 31, 1989 for consolidation with the report of the Central Office. To ensure the submission of these reports within the deadline, the Regional Irrigation Managers, Project Chiefs and/or Project Managers are hereby directed to follow up the preparation and the processing of these Inventory Reports in the different Offices under their supervision and jurisdiction.

The consolidated Inventory Report shall be certified by the Inventory Committee, recommended by the Manager, Procurement & Physical Resources Department for approval of the Administrator, attested by the Corporate Auditor and submitted to the Chairman of the Commission on Audit not later than March 31, 1989.

Strict compliance is hereby enjoined.

(SGD.) FREDERICO W. ALDAY, JR.
Administrator

C. A. B. : B, 10X

signed 10-6-88

"ANNEX B"

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

December 31, 1988

S U M M A R Y

A) INVENTORIES (ACCOUNT 72)

72-360 -- Items for Resale	P	_____
72-800 -- Supplies & Materials (Acquired free of charge)		_____

72-900 -- Miscellaneous		_____
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B) LAND, LAND IMPROVEMENT (Account 77)

C) BUILDING AND STRUCTURES -- ECONOMIC SERVICES (account 8-78-800)

D) EQUIPMENT (Account 79)
1. Economic Development (79-800)

79-811 -- Watercraft and Appurtenances		_____
--	--	-------

79-812 -- Motor Vehicles, Land Transportation Equipment		_____
---	--	-------

79-813 -- Construction Equipment & Accessories		_____
--	--	-------

79-814 -- Industrial Machineries & Implement		_____
--	--	-------

79-815 -- Hand Tools		_____
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79-816 -- Furnitures and Office Equipment		_____
---	--	-------

79-817 -- Industrial and Scientific Exhibits		_____
--	--	-------

79-818 -- Ordnance, Non-Expandable Supplies and Equipment		_____
---	--	-------

79-819 -- Technical and Scientific Equipment		_____
--	--	-------

79-820 -- Fire Fighting Equipment		_____
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79-821 -- Telegraphic, Telephone, Radio and Cable Equipment		_____
---	--	-------

79-822 -- Aircraft and Appurtenances		_____
--------------------------------------	--	-------

79-823 -- Work Animals		_____
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79-824 -- Books		_____
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79-829 -- Other Equipment		_____
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GRAND TOTAL	P	_____
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CERTIFIED CORRECT:

Chairman
Inventory Committee

LIST OF INVENTORY ITEMS, LAND, LAND IMPROVEMENT
AND STRUCTURES AND VARIOUS EQUIPMENT LISTED
UNDER EACH ACCOUNT FOR REFERENCE AND GUIDANCE
IN THE PREPARATION OF 1987 INVENTORY REPORT

A) INVENTORY (ACCOUNT 72)

- 72-360 -- Items for Resale
All Irrigation water pump for sale to pump recipient.
- 72-800 -- Supplies and Materials (Acquired free of Charge)
All World Food Program Commodities shall be listed under this account in the Inventory Report.
- 72-900 -- Miscellaneous
All spare parts, construction supplies and materials on hand as of December 31, 1987 shall be listed under This account.

B) LAND AND LAND IMPROVEMENT (ACCOUNT 77)
(To be submitted by the Foreign Loan Accounting Div. and General Accounting Division, Controllershship Dept.)

- 77-813 -- Economic Development
Total of an Irrigation System completed including the building, land headgate, canals and laterals, etc., shall be listed under this account.
- 77-908 -- Construction In Process
The total construction cost as of December 31, 1987 of Irrigation Project under construction including building, land, land improvement, headgate, canals and laterals, etc., shall be listed under this account.

C) BUILDINGS AND STRUCTURES - ECONOMIC SERVICES
(ACCOUNT 8-78-800)

D) EQUIPMENT (ACCOUNT 79)

1. Economic Development (79-800)

- 79-811 -- Watercrafts and Appurtenances
- | | | |
|---------------|-----------|----------|
| Bancas | Outboard | Rowboat |
| Engine Pump | Paddles | Sails |
| Inboard Motor | Propellor | Sextants |
- 79-812 -- Motor Vehicles, Land Transportation Eqpt., & Access.
- | | | |
|-------------|------------|---------------|
| automobiles | Jeep | Pick-Up |
| Bicycle | Motorcycle | Station Wagon |
- 79-813 -- Construction Equipment and Accessories
- | | | |
|---------------------|-----------------|-------------|
| Shop Mobile Truck | Forklift Truck | Dump Truck |
| Platform Truck | Truck Tractor | Cargo Truck |
| Trailer (all types) | Dollies (extra) | Tank Truck |
- 79-814 -- Industrial Machinery and Equipment
- TRACTORS
- | | | |
|---------------|---------------|-----------------|
| Tractor Crane | Tractor Units | Tractor wheeled |
|---------------|---------------|-----------------|
- EXCAVATION EQUIPMENT
- | | |
|--------------------------------|----------------------------|
| Auger Soil Bit | Excavator, Crawler mounted |
| Bucket, concrete | Excavator, Truck mounted |
| Bucket, clamshell (extra unit) | |
| Bucket, dragline (extra unit) | |
| Front End Loader, crawler type | |
| Front End Loader, tire mounted | |
| Conveyor, belt portable | |

Crane Austine	Dradall
Crane Roundabout	Road Ripper or Rotor
Crane, Shovel Crawler	Scraper, carry-all
Crane, Shovel Mounted	Tagline
Crane, Shovel Trailer Mounted	Terratrak
Tournapul	Tournacroker
Tournatractor or Tournadozer	

CRUSHING, SCREENING AND WASHING MACHINE

Car Washer	Jaw Crusher	Washing and screening
Combination Crusher	Rock Crusher	
Gyrenory Crusher	Vibrating Screens	

CONCRETE EQUIPMENT

Bar Bender	Concrete Finishers	Fine Grader
Bar Cutter	Concrete Mixer	Ford Grader
Batching Plants	Concrete Pipe Mould	Road Pavers
Concrete Cart	Concrete Speeders	
Concrete Vibrators		
Wheelborrows, rubber tire		

AIR COMPRESSOR AND ALL PNEUMATIC TOOLS

Air Compressor	Moler Ons	Pneumatic Hammer
Air Drill	Impact Wrench	Rivet Bushing
Concrete Grinder	Jack Hammer	Riveting Hammer
Grill Sharpener	Paving Breaker	Wagon Drill

ROAD EQUIPMENT

Asphalt Pavers	Grader, Road Towed	Roller
Asphalt Plants	Maintenance Patching	Tank Asphalt
Briscoe Ditcher	Maintenance Pumilla	Tank Fuel
Chip Spreaders	Road Broom Rotary	Tank Water
Grader Elevating	Road Mixer	Sand Balster
Asphalt Distributor		Trolley Batcher
Grader, Road Motorized		

ELECTRIC EQUIPMENT

Electric Drill Portable	Electric Wrench
Electric Flexible Shaft	Generator Units
Electric Grinder Portable	Transformer

PUMP

Pump
 Pump, Gasoline & Fuel Oil
 Pump, Water-Stationery

SAW AND SAWMILL

Chain Saw	Pneumatic Saw	Table & Bench Saw
Power Saw	Saw Mill	

SHOP EQUIPMENT

amprobe	High Pressure Cleaner or Steam
Analyzer	Hydraulic Press
Armature Growler	Ignition Test Set
Battery Charger	Jack (all types)
Caliper	Line Boring Machine
Chain Block or Hoist	Lubricating Machine
Compression Tester	Magnet Magnitizer
Conveyor Roller	Maintenance Puller
Crankshaft Grinder	Micrometer Speed Counter
Dispenser Pump	Numbering Machine
Drill Presses	Pyrometer
Floor Crane	Ridge Reamer
Furnaces	Rubber Repair Outfit
Henning Set	Sinker Drill
Connecting Rod aligner	
Brake Relining & Riveting Machine	
Lather, Sharpener, Milling Machine and Slotter Planner	

Soldering Gun
 Soldering Outfit
 Surface Grinder
 Tampers Pneumatic
 Tap & Die
 Tester Injection Pump
 Threading & Cutting Machine
 Valve Fitter
 Valve Refacers & Seat
 Volume Pump
 Welding Outfit (Acetylene)
 Welding Outfit (Electric)
 Scale (Winslow Aggregated)
 Wheel Balancer, Tester, Insulator and Cleaner

79-815 - Hand Tools

Adzes	Hack Saw	Saw
Anvils	Hand Drill	Scraper
Axes	Hedge	Shovels
Blow Torch	Hoes	Oiler
Bolo	Jack Screw	Tongs
Brace Drill	Pickmattock	Trimmer
Center Punch	Planes	Trowel
Chisel	Pliers	Rakes
Chucks	Rush Rules	Plumb Bob
Clamp (all types)	Prying Tools	Screwdrivers
Drill Bits	Pump-Air, Hand	Steel Tape Rules
Extractor	Rasps	Vises (all types)
File	Tatches	Grease Gun Lever
Forges	Wrenches (all types)	

79-816 - Furniture and Office Equipment

FURNITURE

Bed	Desk	Portable Shelves
Benches	Dresser	Sala Set
Cabinets	Filing Card	Stool
Cardex-Wood	Matrach	Tables
Chairs	Map Shelves	Tray
Counters	Mattress	

OFFICE EQUIPMENT

Abacus	Dry Seal	Pencil Sharpener
Adding Machine	Electric Fans	Perforator (Puncher)
Air Conditioner	Electric Range	Printing Presser
Attache Case	Hopper Accordion	Photographic Dryer
Bag	Ink Stand	Photographic Roller
Bundy Clock	Index, Steel	Steel Locker Cabinet
Calculating Machine	Manual	Staple Wire Remover
Catalog	Storage Cabinet	Slide Projector
Cardex, Steel	Fountain Pen	Typewriter
Check Master	Copy Holder	Paper Cutter
Dater	Polisher	Filing Cabinet
Stapler	Portfolio	Ruler
Table Clock	Refrigerator	
Trimming & Cutting Machine		

79-817 - Industrial and Scientific Exhibits

All kinds of Exhibits created or fabricated for public display.

79-818 - Ordinance

Belt	Cleaning Rod	Pistol
Carbine	Holster	Revolver
Cartridge	Magazine	Rifle
Shotgun		
Straps and other accessories		

79-819 - Technical and Scientific Equipment

DRAWING INSTRUMENT

Atomizer	Drafting Set	Tracing Board
Drafting Machine	Erograph	Straight Edge
Triangle	Protractor	Midget Circular
Edging Machine	Slide Rule	Pantograph Planimeter
Drawing Set	T-Square	Triangular Scale
Lettering Set	Template	
Amless Mechanical		
Integrator		
Center Screw Compasses		
& Dividers		

SURVEYOR'S INSTRUMENT

Altimeter	Stadia Rod	Levelling Rod
Chain Band	Transit	Surveyor's Hook
Compass	Trippod	Steel Tape
Dumpy Level	Umbrella	Theodolite Wild
Pole Range	Alidade Outfit	
Plumbo String Target		
Surveyor's Stake Hatchet		

SURGICAL INSTRUMENT

Syringe	Receptacle	Electric Sterilizer
Contra Angle	Dental Chair	Gooseneck Exam. Lamp
Cotton Holder	Waste Receptacle	Blood Pressure Gauge
Dapen Disc	Amalgam Furnisher	Thermometer
Forceps	T.T.S. Tissue	Tuberculin Syringe
Mallet	Dental Ouspidor	Plastic Spatula
Explorer	Excavator Spoon	Cotton Plier
Holder Bur	Straight Elevator	Carrier & Plugger
Chisel	Elevator	Interproximal Scale
Rubber Bowl & Spatula		
Physician Detectomedia Scale		

METEOROLOGICAL

Rain Gauge	Barometer	Thermometer
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BIOLOGICAL INSTRUMENT AND APPARATUS

Weights & Measure	Pulviometer	
Manifold	Stirrer, Drive	
Solid Grinder	Cyl. Steel Soil	
Sieve	Filtration Test	
Meter PH	Distilling Apparatus	
Magnifier	Parshall Measuring	
Brass Sieve	Oven Isotemperature	
Stop Watch	Conductivity	Bridge
Testing Equipment		
Permeability Test		
Mechanical Tester Interval		

79-820 - Fire Fighting Equipment

Fire Truck	Home Muzzle
Fire Wagon	Hooks
Buckets	Fire Extinguisher
Fire Hose	Fire Alarm Apparatus
Chains	

79-821 - Telegraphic, Telephone, Radio & Cable Equipment

Switchboard
Radio Phono
Transmitter
Walkie-Talkie
Linemen's Outfit
Lighting arrester
Testing Instrument

79-822 - AIRCRAFT & APPURTENANCES

Airplane

79-823 - Work Animals

Livestock

79-824 - Books

79-829 - Other Equipment

Helmet	Jug
Boots	Padlock
Curtain	Battery
Jar	Container
Paint Brush	Pail
Pitcher	Pillow
Saucer	Table Runner
Mirror	Teaspoon
Thermos	Flag
Calendar	Balcolite
Drum, Empty	Switch
Canvass Tent	Softballs
Pillow Case	Gloves
Switch Box	Knife, Kitchen
Steel Brush	Hacksaw Blade
Blanket	Flashlight
Drinking Glass	Ash Tray
Umbrella	Bowl, Sugar
Glass	Bat
Apron	Venetian Blind
Buzzer	Moistener
Cooler Jug	Inner Tube
Percolator	Lamp Reflector
Power Outlet	Kitchen Sink
Garden Scissor	Desk Pad
Mortar & Pestle	Weeder
Waste Can	Flag Pole Cord
Fork & Spoon	Loose Leaf Folder
Garden Hose	Water Meter
Braser	Suyod
Cool Cushion	Casserole, aluminum
Latch	Battery Connector
Pigeon Hole	
Moulding, for Battery Post	
Parallel Arm Door Closer	