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

MC # 29, s. 1993

MEMORANDUM CIRCULAR

T O : THE DEPUTY ADMINISTRATOR, ASSISTANT ADMINISTRATORS,
HEADS OF DEPARTMENTS/STAFFS, HEADS OF FOREIGN-
ASSISTED PROJECTS, HEADS OF PROVINCIAL IRRIGATION
OFFICES, IRRIGATION SUPERINTENDENTS AND ALL
OTHERS CONCERNED
National Irrigation Administration

SUBJECT : COMMISSION ON AUDIT CIRCULAR NO. 92-390

Quoted hereunder in full is COA Circular No. 92-390
for your implementation.

"Republic of the Philippines
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City, Philippines

To : All Heads of Departments, Agencies, Bureaus,
Commissions, Boards and Offices of the
National Government; State Universities and
Colleges; Government Owned and/or Controlled
Corporations, Subsidiaries and Acquired Asset
Corporations Including Government Financial
Institutions, Local Government Units; COA
Directors, Heads of Auditing Units, National,
Local and Corporate Sectors, Auditors-In-
Charge and All Others Concerned

Subject : Inventory of Physical Assets, Insurance and
Bonding of Risks with the General Insurance
Fund of the GSIS.

1.0 Purpose:

This Circular is being issued to assist the
General Insurance Fund and the Property Replacement
Fund of the Government Service Insurance System
(GSIS) in:

- 1.1 determining the physical assets of the national and local governments including those of government-owned and/or controlled corporations and their subsidiaries and affiliates.
- 1.2 ensuring that all insurable assets and properties of the Government are adequately covered/insured with the General Insurance Fund of the GSIS.

2.0 Coverage:

This Circular shall cover all insurable physical assets as well as contracts, rights of action, and other insurable risks of government agencies, departments, bureaus, boards, commissions, state universities and colleges, local government units, government owned and/or controlled corporations and their subsidiaries/affiliates and acquired asset corporations, including all those in which these agencies or offices have an insurable risk and all those in which they have an insurable interest.

3.0 Responsibilities:

- 3.1 All Heads of national agencies, local government units and government owned or controlled corporations shall be responsible for the preparation and submission of the inventory of all insurable physical assets using the format per attached form marked Annex "A" and "B".
- 3.2 The latest inventory report, preferably as of December 31, 1991 shall be submitted not later than October 31, 1992 and the inventory undertaken every year thereafter shall be submitted not later than October 31 of the ensuing year.
- 3.3 The COA Auditor shall verify the correctness of the said inventory report.
- 3.4 To facilitate submission, government units and offices outside Metro Manila shall submit the inventory report to the nearest GSIS branch office.

4.0 Repealing Clause:

All circulars, memoranda and other issuances inconsistent herewith are hereby repealed, amended or modified accordingly.

(SGD.) EUFEMIO C. DOMINGO
Chairman

(SGD.) ROGELIO B. ESPIRITU
Commissioner

(SGD.) SOFRONIO B. URSAL
Commissioner"

Compliance is hereby enjoined.

(SGD.) DOMINGO T. BAUTISTA

FOR: APOLONIO V. BAUTISTA
Administrator

June 1, 1993

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Very truly yours,

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司馬遷乃西伯之後，周武王之裔，文王之子，紂之孫也。其先世受封於宋，至宣公十四年而亡。

[illegible][illegible]

一、國民政府之成立

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SECRET