

*15 Dec 2003*

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

MC No. 70 s. 2003

**MEMORANDUM CIRCULAR**

**TO :** DEPUTY ADMINISTRATOR, ASSISTANT ADMINISTRATORS  
DEPARTMENT MANAGERS, REGIONAL/ OPERATION  
MANAGERS, PROJECT MANAGERS, PROVINCIAL  
IRRIGATION OFFICERS, IRRIGATION SUPERINTENDENTS,  
PROJECT ENGINEERS, SUPPLY OFFICERS, PROPERTY  
CUSTODIANS, STOREKEEPERS AND ALL OTHERS  
CONCERNED

**SUBJECT :** SUBMISSION OF ANNUAL INVENTORY REPORT ON ALL NIA  
PROPERTIES AS OF DECEMBER 31 & EVERY YEAR  
THEREAFTER

Pursuant to the provisions of Presidential Decree No. 77 dated August 24, 1974 and General Circular No. 57 dated May 7, 1958 of the Commission on Audit on Inventory of Government Property, all Chiefs of Offices are hereby directed to undertake a physical inventory of all NIA Properties and to prepare an Annual Inventory Report as of December 31 and for every year thereafter.

The Inventory Committees for Central and Field Offices are hereby constituted:

A) Provincial Irrigation Office, Irrigation System, Project and District Office.

Property Custodian/Storekeeper	- Chairman
Accounting Clerk	- Member
One member to designated by Chief of Office	- Member
COA Auditing Examiner	- Witness

B) Regional Office

Administrative Officer	- Chairman
Regional Supply Officer	- Member
Regional Accountant	- Member
Regional Equipment Manager	- Member
Regional Auditor or his Authorized Representative	- Member

C) Special Project

Administrative Officer	- Chairman
Project Supply Officer	- Member
Project Accountant	- Member
Project Equipment Manager	- Member
Regional Supply Officer	- Member
Regional Equipment Manager	- Member
Project Auditor or his Authorized Representative	- Witness

D) Central Office and MAS Compound

Manager, Property Division	- Chairman
Manager, General Accounting Division	- Member
Manager, Equipt. Planning & Specifications Div.	- Member
COA Authorized Representative	- Witness

The Inventory Committees are hereby directed to observe the following guidelines in the preparation of the Inventory Reports:

1. The Inventory Report shall include all NIA properties that are found within and outside the Office and those lost but with corresponding Memorandum Receipts on file. The Inventory Report shall be accompanied by an updated Memorandum Receipts duly signed by the Chief of Office.
2. All properties shall be grouped according to Fund, Project and Classification in accordance with the New Government on Accounting System (NGAS). Attached is the new Property Account Code and Classification. (Annex A)
3. The Inventory Report for Information Technology (IT) Equipment, Furniture and Fixtures, Equipment Work Animals and Books costing less than P10,000.00 and those costing P10,000.00 and above shall be reported separately pursuant to COA Circular No. 98-001 dated February 3, 1998.
4. The Inventory Report (General Form No. 13) shall be properly filled.

a) Columns 1-5, 7, 9, 11, 13 & 15

The Property Custodian shall list all equipment and other properties in his custody as of December 31 and every year thereafter, based on the updated equipment ledger cards, supplies ledger cards and other available documents.

b) Columns 6, 8, 10, 12 & 14

In case of foreign currencies used to procure equipment such as: US Dollar, Japanese Yen, Deutsche Mark, Sterling Pound, Euro and etc., these shall be converted to Peso equivalent for booking purposes.

c) Column 16 – Remarks

The Property Custodian shall state the names of the employees to whom the equipment/properties are being issued as indicated in the Memorandum Receipt and the exact location of the equipment/properties. The Equipment Inspector shall ascertain the condition of the equipment to be indicated in this column.

In determining the condition of such property, the following criteria under MC No. 36 s 2003 shall be followed:

A1 - Equipment are in good operating condition. It can be relied upon to operate efficiently and effectively up to the duration of the assigned activity or series of activities. Equipment are clean and well-maintained.

A2 - Equipment are operating intermittently and less reliable, These equipment undergo minor repairs every now and then. Tires, batteries and other accessories are either dysfunctional or borrowed temporarily from other units.

A3 - Equipment are completely unoperational, either undergoing major repair or being programmed for repair/rehabilitation. Equipment were already included in the I & I Report but upon assessment by authorized EMD personnel, these are found out to be repairable; hence, returned to A3 status.

R - Equipment are uneconomical to repair and included in the I & I Report. These are for auction or awaiting payment and withdrawal by the bonafide buyer.

5. The Inventory Report shall have a Summary of the Total Value of Properties listed in each Group, Classification, Fund and Property Account Code using the attached form (Annex B).
6. At the last page of the Inventory Report, the Chairman and the members of the Inventory Committee shall certify true and correct the Report and the COA representative shall attest the same.

7. The Chief of Office for Provincial, System, Project, and District Office shall recommend the approval of the Inventory Report while The Manager, Administrative Division of the Regional/Project Office shall recommend approval of said Report.
8. All Inventory Reports shall be submitted to the Regional Irrigation Manager or Project Manager for approval and to the Regional Auditor or Project Auditor for attestation.
9. The Inventory Reports from Regional/Projects Offices shall be submitted to the Property Division, Procurement and Physical Resources Department for consolidation not later than Feb. 15, 2004 and every year thereafter.
10. The Inventory Report for Central Office and MAS Compound shall be recommended by the Manager, PPRD, approved by the Assistant Administrator for Administrative Services and attested by the authorized COA representative.
11. The NIA Consolidated Annual Inventory Report shall be certified true and correct by the C. O. Inventory Committee, recommended by the Assistant Administrator for Administrative Services and approved by the Administrator. It shall be attested by the Corporate Auditor and submitted to the Chairman of the Commission on Audit not later than March 31, 2004 and every year thereafter.

To ensure prompt submission of these Reports within the deadline, the Chiefs of Offices are hereby directed to supervise and closely monitor the preparation and processing of these Inventory Reports in all Offices under their supervision and jurisdiction.

  
**JESUS EMMANUEL M. PARAS**  
Administrator

December<sup>11</sup> 2003

“ANNEX A”

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

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Date

**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		_____

**B) LAND, LAND IMPROVEMENT (ACCOUNT 77) \_\_\_\_\_**

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

**D) FURNITURE, EQUIPMENT & WORK ANIMALS (ACCOUNT 79)  
I. ECONOMIC DEVELOPMENT (79-800) \_\_\_\_\_**

79-811	Watercraft and Appurtenances	_____
79-812	Mtr. Vehicles, Land Transpo. Eqpt. & Accessories	_____
79-813	Construction Equipment & Accessories	_____
79-814	Industrial Machineries & Implements	_____
79-815	Hand Tools	_____
79-816	Furniture and Office Equipment	_____
79-817	Industrial and Scientific Exhibits	_____
79-818	Ordinance, Non-Expendable Supplies and Equipment	_____
79-819	Technical and Scientific Equipment	_____
79-820	Fire Fighting Equipment	_____
79-821	Telegraph, Telephone, Radio and Cable Equipment	_____
79-822	Aircraft and Appurtenances	_____
79-823	Work Animals	_____
79-824	Books	_____
79-829	Other Equipment	_____

**GRAND TOTAL :** P \_\_\_\_\_

**CERTIFIED CORRECT :** \_\_\_\_\_  
Chairman  
Inventory Committee

**LIST OF INVENTORY ITEMS, LAND, LAND IMPROVEMENT AND  
STRUCTURES AND VARIOUS EQUIPMENT LISTED UNDER ACCOUNT-FUND 501  
FOR REFERENCE AND GUIDANCE IN THE PREPARATION OF 2002 INVENTORY  
REPORT**

**A) Inventories (Account 72)**

- 73-360 - Items for Resale  
All Irrigation Water Pumps 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, 2002 shall be listed under this account.

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

- 77-813 - Economic Development  
Total of an Irrigation System completed including the lands, headgates, canals and laterals, etc. shall be listed under this account
- 77-908 - Construction in Process  
The total construction cost as of December 31, 2002 of Irrigation Project under construction including buildings, land, land improvement, headgate, canals and laterals, etc. shall be listed under this account.

**C) BUILDINGS AND STRUCTURES (ACCOUNT 8-78-800)**

**D) EQUIPMENT (ACCOUNT 79)**  
1. Economic Development (79-800)

- 79-811 - Watercrafts and Appurtenances
- |               |           |         |
|---------------|-----------|---------|
| Banca         | Outboard  | Rowboat |
| Engine Pump   | Paddle    | Sail    |
| Inboard Motor | Propeller | Sextant |
- 79-812 - Motor Vehicles, Land Transportation Equipment & Accessories
- |            |            |               |
|------------|------------|---------------|
| Automobile | 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)	Dolly (extra)	Tank Truck

79-814

Industrial Machinery and Implement

TRACTOR

Tractor Crane	Tractor Unit	Tractor Wheeled
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EXCAVATION EQUIPMENT

Auger Soil Bit	Excavator, Crawler mounted
Bucket, Concrete	Excavator, Truck mounted
Bucket, Clamshell (extra unit)	Gradall
Bucket, Dragline (extra unit)	Scraper, carry-all
Front End Loader, tire mounted	Tagline
Conveyor, belt portable Tagline	Terratrak
Crane, Austine	Tournacrock
Crane, Roundabout	Tournapul
Crane, Shovel Crawler	Tournatractor or
Crane, Shovel Trailer Mounted	Tournadozer

CRUSHING, SCREENING AND WASHING MACHINE

Car Washer	Washing and Screening
Combination Crusher	Rock Crusher
Cyrenory Crusher	Vibrating Screen
Jaw Crusher	

CONCRETE EQUIPMENT

Bar Bender	Concrete Finisher	Fine Grader
Bar Cutter	Concrete Mixer	Ford Grader
Batching Plants	Concrete Pipe Mould	Road Paver
Concrete Cart	Concrete Speeder	
Concrete Vibrator		
Wheelborrow, rubber tire		

AIR COMPRESSOR AND ALL PNEUMATIC TOOLS

Air Compressor	Holer Ons	Pneumatic Hammer
Air Drill	Impack Range	Rivet Bushing
Concrete Grinder	Jack Hammer	Riveting Hammer
Grill sharpener	Paving Breaker	Wagon Drill

ROAD EQUIPMENT

Asphalt Paver	Grader, Road Towed	Poller
Asphalt Plant	Maintenance Patching	Tank Asphalt
Briscoe Ditcher	Maintenance Pumilla	Tank Fuel
Chip Spreader	Road Broom Rotary	Tank Water
Grader Elevation	Road Mixer	Sand Blaster
Asphalt Distributor	Grader, Road Motorized	Trolley Batcher

ELECTRIC EQUIPMENT

Electric Drill Portable  
Electric flexible shaft  
Electric Grinder Portable

Electric Wrench  
Generator Unit  
Transformer

### PUMP

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

### 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 Magnetizer
Conveyor Roller	Maintenance Puller
Crankshaft Grinder	Micrometer Speed Counter
Dispenser Pump	Numbering Machine
Drill Press	Pyromet
Floor Crane	Ridge Reamer
Furnance	Rubber Repair Outfit
Henning Set	Sinker Drill
Connecting Rod Aligner	Machine
Brake Relining & Riveting	Machine & Slotter Planner
Lather Sharpener. Milling	Soldering Outfit
Soldering Gun	Tampers Pneumatic
Surface Grinder	Tester Injection Pump
Tap & Die	Valve Refacer & Seat
Threading & Cutting Machine	Welding Outfit (Acetylene)
Valve Fitter	Volume Pump
Welding Outfit ( Electric)	Scale(Winslow Aggregated)
Wheel Balancer, Tester, Insulator and Cleaner	

79-815

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### HAND TOOLS

Adze	Hack Saw	Saw
Anvil	Hand Drill	Scraper
Axe	Hedge	Shovel
Blow Torch	Hoes	Oiler
Bolo	Hack Screw	Tong
Brace Drill	Pickmattock	Trimmer
Center Punch	Plane	Trowel
Chisel	Plier	Rake
Chuck	Push Rule	Plumb Bob
Clamp (all types)	Prying Tool	Screw Driver



Drill Bit	Pump-Air, Hand	Steel Tape Ruler
Extractor	Rasp	Vise (all types)
File	Tatche	Grease Gun Lever
Forge	Wrenche (all types)	

79-816 - FURNITURE OFFICE EQUIPMENT

FURNITURE

Bed	Desk	Portable Shelf
Bench	Dresser	Sala Set
Cabinet	Filing Card	Stool
Cardex-Wood	Hat Rack	Table
Chair	Map Shelf	Tray
Counter	Mattress	

OFFICE EQUIPMENT

Abacus	Dry Seal	Pencil Sharpener
Adding Machine	Electric Fan	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 - ORDNANCE

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

79-819 - TECHNICAL AND SCIENTIFIC EQUIPMENT

DRAWING INSTRUMENT

Automizer	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	Armless Mechanical
Computer Screw Compass & Divider		Integrator

## Computer

### SURVEYORS INSTRUMENT

Altimeter	Stadia Rod	Levelling Rod
Chain Band	Transit	Surveyors Hook
Compass	Tripod	Steel Tape
Dumpy Level	Umbrella	Theodolite Wild
Pole Range	Alidade Outfit	Plumbo String Target

### 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 Cuspidor	Plastic Spatula
Explorer	Excavator Spoon	Cotton Plier
Holder Bur	Straight Elevator	Carrier & Plugger
Chisel	Elevator	Interproximal Scale
Rubber Bowl & Spatula		
Physician Detectomedic Scale		

### METEOROLOGICAL

Rain Gauge	Barometer	Thermometer
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### BIOLOGICAL INSTRUMENT AND APPARATUS

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

#### 79-820 - FIRE FIGHTING EQUIPMENT

Fire Truck	Home Nozzle
Fire Wagon	Hook
Bucket	Fire Extinguisher
Fire Hose	Fire Alarm Apparatus

#### 79-821 - TELEGRAPH, TELEPHONE, RADIO & CABLE EQUIPMENT

Switchboard	Radio Phone	Pager
Transmitter	Walkie-Talkie	
Linemen Outfit	Lightning Arrester	
Testing Instrument	Cellphone	

#### 79-822 - AIRCRAFT & APPURTENANCES

#### 79-823 - WORK ANIMALS

79-824 - BOOKS

79-829 - OTHER EQUIPMENT

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

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QT  
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**INVENTORY OF \_\_\_\_\_**  
(Supplies or Equipment but not both)

As of \_\_\_\_\_

(Agency)

(Name of Accountable Officer)

(Designation)

[illegible]

"ANNEX A"

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date

**S U M M A R Y**

**INVENTORIES (FOREIGN ASSISTED PROJECTS)**

221	Office Equipment	_____
222	Furniture and Fixtures	_____
223	IT Equipment and Software	_____
224	Library Books	_____
226	Machineries	_____
227	Agricultural, Fishery and Forestry Equipment	_____
228	Airport Equipment	_____
229	Communication Equipment	_____
230	Construction and Heavy Equipment	_____
231	Firefighting Equipment and Accessories	_____
232	Hospital Equipment	_____
233	Medical, dental and Laboratory Equipment	_____
234	Military and Police Equipment	_____
235	Sports Equipment	_____
236	Technical and Scientific Equipment	_____
240	Other Machineries and Equipment	_____
241	Motor Vehicles	_____
242	Trains	_____
243	Aircraft and Aircraft Ground Equipment	_____
244	Watercrafts	_____
248	Other Transportation Equipment	_____

GRAND TOTAL : P \_\_\_\_\_

CERTIFIED CORRECT : \_\_\_\_\_  
Chairman  
Inventory Committee

**NEW PROPERTY ACCOUNT CODE UNDER FUND 101, 102, 158 AND 161,  
PURSUANT TO COA MC# 2003-001 DATED JUNE 17,2003.**

**Account Code**

**Account Title**

**OFFICE EQUIPMENT, FURNITURE AND FIXTURES**

**221            -        OFFICE EQUIPMENT**

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

**222            -        FURNITURE AND FIXTURES**

Bed	Desk/ Table	Portable Shelf
Bench	Dresser	Sala Set
Cabinet	Filing Card	Stool
Cardex-Wood	Hat Rack	Tray
Chair	Map Shelf	
Counter	Mattress	

**223            -        IT EQUIPMENT AND SOFTWARE**

Computers	MS Office Software etc.
Printers	Scanner
Computers parts & accessories	

**224            -        LIBRARY BOOKS**

**MACHINERIES AND EQUIPMENT**

**226            -        MACHINERIES**

**INDUSTRIAL MACHINERIES**

**EXCAVATION EQUIPMENT**

Auger Soil Bit	Excavator, Crawler mounted
Bucket, Concrete	Excavator, Truck mounted
Bucket, Clamshell (extra unit)	Gradall
Bucket, Dragline (extra unit)	Scraper, carry-all
Front End Loader, tire mounted	Tagline
Conveyor, belt portable	Tagline
Crane, Austine	Terratrak
	Tournacrock

**CRUSHING, SCREENING AND WASHING MACHINE**

Car Washer	Washing and Screening
Combination Crusher	Rock Crusher
Cyrenory Crusher	Vibrating Screen
Jaw Crusher	

**CONCRETE EQUIPMENT**

Bar Bender	Concrete Finisher	Fine Grader
Bar Cutter	Concrete Mixer	Ford Grader
Batching Plants	Concrete Pipe Mould	Road Paver
Concrete Cart	Concrete Speeder	
Concrete Vibrator		
Wheelborrow, rubber tire		

**AIR COMPRESSOR AND ALL PNEUMATIC TOOLS**

Air Compressor	Holer On	Pneumatic Hammer
Air Drill	Impack Range	Rivet Bushing
Concrete Grinder	Jack Hammer	Riveting Hammer
Grill sharpener	Paving Breaker	Wagon Drill

**ROAD EQUIPMENT**

Asphalt Paver	Grader, Road Towed	Polter
Asphalt Plant	Maintenance Patching	Tank Asphalt
Briscoe Ditcher	Maintenance Pumilla	Tank Fuel
Chip Spreader	Road Broom Rotary	Tank Water
Grader Elevation	Road Mixer	Sand Blaster
Asphalt Distributor	Grader, Road Motorized	Trolley Batcher

**ELECTRIC EQUIPMENT**

Electric Drill Portable	Electric Wrench
Electric flexible shaft	Generator Unit
Electric Grinder Portable	Transformer

**PUMP**

Pump	Pump, water stationary
Pump, Gasoline & Fuel Oil	

## W AND SAWMILL

Chain Saw  
Power Saw

Pneumatic Saw  
Saw Mill

Table & Bench Saw

### 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 Holst	Lubricating Machine
Compression Tester	Magnet Magnetizer
Conveyor Roller	Maintenance Puller
Crankshaft Grinder	Micrometer Speed Counter
Dispenser Pump	Numbering Machine
Drill Press	Pyromet
Floor Crane	Ridge Reamer
Furnance	Rubber Repair Outfit
Henning Set	Sinker Drill
Connecting Rod Aligner Machine	
Brake Relining & Riverting	Machine & Slotter Planner
Lather Sharpener, Milling	Soldering Outfit
Soldering Gun	Tampers Pneumatic
Surface Grinder	Tester Injection Pump
Tap & Die	Valve Refacer & Seat
Threading & Cutting Machine	Welding Outfit (Acetylene)
Valve Fitter	Volume Pump
Welding Outfit ( Electric)	Scale(Winslow Aggregated)
Wheel Balancer, Tester, Insulator and Cleaner	

227 - AGRICULTURAL, FISHERY AND FOREST EQUIPMENT

228 - AIRPORT EQUIPMENT

229 - COMMUNICATION EQUIPMENT

Switchboard	Radio Phone	Pager
Transmitter	Walkie-Talkie	Camera
Linemen Outfit	Lightning Arrester	Cassette Recorder
Testing Instrument	Cellular phone	

230 - CONSTRUCTION AND HEAVY EQUIPMENT

Shop Mobile Truck	Forklift Truck
Platform Truck	Truck Tractor
Trailer (all types)	Dolly (extra)
Tractor Crane	Tractor Crawler
Auger Soil Bit	Excavator, Crawler mounted
Bucket, Concrete	Excavator, Truck mounted
Bucket, Clamshell (extra unit)	Gradall



Bucket, Dragline (extra unit)	Scraper, carry-all
Front End Loader, tire mounted	Tagline
Conveyor, belt portable	Terratrak
Crane, Austine	Tournacrocker
Crane, Roundabout	Tournapul
Crane, Shovel Crawler	Tournatractor
Crane, Shovel Trailer Mounted	Tornadozer

**231 - FIREFIGHTING EQUIPMENT AND ACCESSORIES**

Fire Truck	Home Nozzle
Fire Wagon	Hook
Bucket	Fire Extinguisher
Fire Hose	Fire Alarm Apparatus

**232 - HOSPITAL EQUIPMENT**

**233 - MEDICAL, DENTAL AND LABORATORY EQUIPMENT**

**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 Cuspidor	Plastic Spatula
Explorer	Excavator Spoon	Cotton Plier
Holder Bur	Straight Elevator	Carrier & Plugger
Chisel	Elevator	Interproximal Scale
Rubber Bowl & Spatula		Physician Detectomedic Scale

**234 - MILITARY AND POLICE EQUIPEMNT**

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

**235 - SPORTS EQUIPMENT**

Thread Mill with digital clock	Barbell
Barbell plates Flat/incline bench	Olympic Decline bench
Narrow squat Rack	Lying Leg Curl Machine
B-Room Weighting Scale	Curl Barbell

**236 - TECHNICAL AND SCIENTIFIC EQUIPMENT**

**DRAWING INSTRUMENT**

Automizer	Drafting Set	Tracing Board
Drafting Machine	Erograph	Straight Edge
Triangle	Protractor	Midget Circular
Edging Machine	Slide Rule	PantographPlanimeter

Drawing Set  
Lettering Set  
Computer Screw

T-Square  
Template  
Compass & Divider

Triangular Scale  
Armless Mechanical  
Integrator

**SURVEYORS INSTRUMENT**

Altimeter	Stadia Rod	Levelling Rod
Chain Band	Transit	Surveyors Hook
Compass	Tripod	Steel Tape
Dumpy Level	Umbrella	Theodolite Wild
Pole Range	Alidade Outfit	Plumbo String Target

**METEOROLOGICAL**

Rain Gauge	Barometer	Thermometer
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**BIOLOGICAL INSTRUMENT AND APPARATUS**

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

240 - **OTHER MACHINERY'S AND EQUIPMENT**

**TRANSPORTATION EQUIPMENT**

241 - **MOTOR VEHICLES**

Automobile/Car	Jeep	Pick-Up
Bicycle	Motorcycle	Station Wagon

242 - **TRAINS**

243 - **AIRCRAFT AND AIRCRAFT GROUND EQUIPMENT**

244 - **WATERCRAFTS**

Banca	Outboard	Rowboat
Engine Pump	Paddle	Sail
Inboard Motor	Propeller	Sextant

248 - **OTHER TRANSPORTATION EQUIPMENT**