



MEMORANDUM CIRCULAR No. 113  
Series of 2025

**TO :** THE SENIOR DEPUTY ADMINISTRATOR, DEPUTY ADMINISTRATORS, DEPARTMENT/ REGIONAL/ PROJECT MANAGERS, DIVISION MANAGERS, AND ALL OTHERS CONCERNED

**SUBJECT :** AMENDMENT TO NIA MEMORANDUM CIRCULAR NO. 84, SERIES OF 2018; RE: RECONSTITUTION OF INVENTORY COMMITTEES FOR CENTRAL OFFICE AND REGIONAL/ DEPARTMENT/ PROJECT OFFICES AND SUBMISSION OF ANNUAL REPORT ON THE PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT (RPCPPE) AND INCREASE OF CAPITALIZATION THRESHOLD FROM P15,000.00 TO P50,000.00)

**1.0 BACKGROUND**

Pursuant to COA Circular No. 2022-004 dated May 31, 2022, which increased the capitalization threshold of Property, Plant and Equipment (PPE) from ₱15,000.00 to ₱50,000.00, and in line with COA Circular No. 2020-006 on the one-time cleansing of PPE accounts and related inventory procedures, there is a need to update and amend the previous NIA issuance on the organization and functions of Inventory Committees for all NIA Offices.

**2.0 RECONSTITUTION OF INVENTORY COMMITTEES**

The Inventory Committees for the Central Office, Regional/ Department, IISO/ Project Offices, Irrigation Management Offices (IMOs), and Division Offices, IISO are hereby reconstituted as follows:

**A. Central Office**

Chairperson : Manager, Procurement and Property Division  
Members : Manager, Accounting Division  
                  : Manager, Equipment Management Division  
                  : Representative from the Engineering and Operations Division  
Witness : COA Authorized Representative

**B. Regional/ Department, IISO Offices**

Chairperson : Manager, Administrative and Finance Division  
Members : Senior Supply Officer  
                  : Regional Equipment Engineer  
                  : Representatives from the Engineering and Operations Division  
Witness : Regional Auditor or Duly Authorized Representative



### **C. Project Office/Irrigation Management Office/IISO, Division Office**

- Chairperson : Property Officer  
Members : Senior Accounting Processor  
One (1) Member to be Designated by the Chief of Office  
Representative from the Engineering & Operations Sector  
Witness : COA Duly Authorized Representative

## **3.0 GUIDELINES ON THE CONDUCT OF INVENTORY AND PREPARATION OF RPCPPE**

The Committees shall strictly observe the following:

### **3.1 Formulation of a Physical Inventory Plan (PIP)**

**Physical Inventory Plan (PIP)** refers to a comprehensive plan to be formulated by the Inventory Committee for conducting a physical count of Property, Plant, and Equipment (PPE), with the main purpose of ensuring the existence, condition, and accountability of all government property and to achieve reliable PPE account balances. It is primarily guided by COA Circular No. 2020-006 (and subsequent related issuances), which prescribes the guidelines and procedures for the one-time cleansing of PPE account balances.

#### **Key Elements of PIP:**

- a. The PIP is designed to:
  1. Physically count all PPE items.
  2. Recognize PPE items found at the station but not yet recorded in the books ("Found at Station").
  3. Dispose of non-existing/missing PPE items after investigation and required approvals.
  4. Reconcile the physical count results with the accounting and property records.
- b. Required Contents:

The plan must include, but is not limited to:

  1. Specific assignments/duties of Inventory Committee members (e.g., Checkers, Counters, Taggers, Validators).
  2. Cut-off date for the inventory.
  3. Inventory schedule specifying dates and locations of the inventory taking.
- c. Forms to be used:
  1. Inventory Count Form (ICF)
  2. Report on the Physical Count of Property, Plant and Equipment (RPCPPE).
- d. Submission and Approval
  1. The PIP must be approved by the Head of the Agency.
  2. The approved plan must be submitted to the COA Audit Team assigned to the Agency at least ten (10) calendar days before the scheduled start of the inventory taking.

e. Post-Inventory

After the physical count, the Inventory Committee shall finalize the RPCPPE and other required reports, which form the basis for reconciling the property records and the accounting balances, ultimately aiming for accurate financial statements.

### 3.2 Conduct of Physical Inventory

The agency/entity shall have a periodic physical count of PPE, which shall be reported in the RPCPPE as of December 31 of each year. This report shall be submitted to the Auditor concerned not later than January 31 of the following year.

### 3.3 Documents Required for Inventory Taking

- a. Inventory Count Form prepared by Property Custodian/s of every office
- b. Prior Year's Inventory Report
- c. Property Acknowledgement Receipt (PAR)
- d. List of Newly-Acquired PPE
- e. Other documents relevant to the inventory taking

### 3.4 Property Identification

As adopted from Paragraph 5.7 of COA Circular 2020-006 dated January 31, 2020, and for the purpose of easy identification, Property Number shall be prominently shown on the property sticker, in addition to the following vital information on the PPE item:

- a. Description of the property/equipment
- b. Model
- c. Serial Number
- d. Acquisition Date
- e. Acquisition Cost
- f. Accountable Officer
- g. Name and signature of the VALIDATOR

### 3.5 Validation/Inventory Taking

To facilitate smooth conduct of inventory, the Chairperson of the Committee shall give specific assignments to his/her members as follows:

- a. **COUNTER** – They will be the ones to check the property description as listed in the reference documents and state its present condition.
- b. **TAGGER** – They will replace the property sticker/tag when necessary.
- c. **CHECKER** – They will list all equipment/properties that are found at the station but not listed in the reference documents and indicate the condition of the equipment/property in the remarks portion of the inventory sheet.
- d. **VALIDATOR** – They will sign the space provided on the sticker/tag indicating the date of inventory. This is done by any member of the Inventory Committee.

After the physical inventory, the Committee shall **RECONCILE** the results of the activity with the property and accounting records. All discrepancies between the physical count and accounting records shall be reported to the concerned staff/official and reconciled immediately.

### 3.6 Preparation of Reports

- a. The **RPCPPE** (Annex "A") shall include all NIA Properties with a capitalization threshold of **Php50,000.00**<sup>1</sup> per item that are found inside and outside the office premises together with corresponding duly signed Property Acknowledgement Receipt (PAR) on file;
- b. All PPEs must be grouped according to Fund Source and shall be numbered in accordance with the Revised Chart of Accounts (Updated 2019) Classification<sup>2</sup>, new uniform Property Identification System, Estimated Useful Life, and list of Semi-expandable Properties (Annex "B");
- c. All equipment and properties, which are subject to public auction, shall be listed in the Inspection and Inventory Report for Unserviceable Properties (IIRUP) (Annex "C");
- d. All newly acquired, missing, transferred, or dropped equipment/properties must be submitted in separate reports using the attached Form (Annex "D");
- e. The prescribed RPCPPE Form must be properly accomplished.
  1. The Property Officer/Custodian/Storekeepers shall list all equipment and other properties in their custody as of December 31, 2025 & every year thereafter, based on the updated Property Cards and other available documents.
  2. The Property Officer/Custodian/Storekeepers shall indicate the complete details to whom the equipment/properties are being issued, and must be in accord with the PAR.
  3. For Construction and Heavy Equipment, and other Motor Vehicles, the Authorized Inspector shall ascertain the condition of the equipment. In determining its condition, the following are the criteria that shall be used as stated under MC No. 56 s. 2007, to wit:

Condition Code	Definition
A1	Equipment is in good operating condition and within its economic life (Annex "E"). It can be relied upon to operate efficiently and effectively up to the duration of the assigned activity or series of activities.

<sup>1</sup> COA Circular 2022-004 dated May 31, 2022 increased the capitalization threshold P15,000.00 to P50,000.00

<sup>2</sup> COA Circular 2020-002 dated January 28, 2020 provided for the Adoption of the Updated Revised Chart of Accounts (RCA) for Government Corporations (2019) which replaced the RCA for GCs prescribed through COA Circular No. 2015-010, as amended.

A2	Equipment is operating intermittently, less reliable and exceeded its economic life. It undergoes minor repairs every now and then.
A3	Equipment is completely un-operational but repairable. It is either undergoing major repair or being programmed for repair/ rehabilitation.
R	Equipment is recommended for disposal because it is uneconomical to repair. It is included in the I & I Report for unserviceable equipment and ready for auction or awaiting payment and withdrawal by the bonafide buyer.

- f. The RPCPPE shall show a **summary** of the list of the Total Value of PPE according to group and classification per fund source and new property account code using the attached form (Annex "E");
- g. The **first** page of the RPCPPE shall show the signature of the Inventory Team and its members, certifying that said RPCPPE is true and correct;
- h. The respective Manager of Irrigation Management Offices (IMOs) and Division Offices (DOs), and the Manager of the Administrative and Finance Division at the Regional/Project Office shall certify and recommend the RPCPPE for approval by the Regional Irrigation/ Operations Manager and submit to the COA Team Leader for attestation;

#### 4.0 SUBMISSION OF REPORTS

- 4.1 The approved RPCPPE of the Regional/Project Offices, including soft copies in excel format shall be submitted to the Office of the Manager, Administrative Department, Attention: Manager, Procurement and Property Division, for consolidation **not later than January 20, 2026 and every year thereafter.**
- 4.2 The Central Office RPCPPE shall be recommended for approval by the Manager, Administrative Department, to the Deputy Administrator for Administrative and Finance Sector. The approved copy shall be submitted to the COA Supervising Auditor for attestation **not later than January 15, 2026 and every year thereafter;** and
- 4.3 The CO Inventory Committee shall certify that the NIA Consolidated RPCPPE is valid and verified, and shall be recommended for approval by the Deputy Administrator for Administrative and Finance Sector and finally for approval by the Administrator. Said report shall be submitted to the COA Supervising Auditor for attestation **not later than January 31, 2026** and every year thereafter.

#### 5.0 RESPONSIBILITY OF HEADS OF OFFICES

Heads of Offices shall strictly supervise and monitor the preparation, validation, and timely submission of all required inventory reports.

Failure to submit on time constitutes a violation of Reasonable Office Rules and Regulations under the Revised Rules on Administrative Cases of the Civil Services Commission (CSC), with the following penalties:

- 1st Offense – Reprimand
- 2nd Offense – 1to 30 days Suspension
- 3rd Offense – Dismissal

This Memorandum Circular supersedes all previous NIA Memorandum Circulars related to Inventory Committees and RPCPPE procedures, including outdated provisions inconsistent with this issuance.

For immediate compliance.

**ENGR. EDUARDO EDDIE G. GUILLEN**  
Administrator

Date: 15 DEC 2025



Republika ng Pilipinas  
*National Irrigation Administration*  
(Pambansang Pangasiwaan ng Patubig)  
**NAME OF OFFICE**  
Edsa, Diliman, Quezon City

**ANNEX "A"**

## REPORT ON THE PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT

(Type of Property, Plant and Equipment)

As at December 31, 2018

Fund Cluster/Source: \_\_\_\_\_

For which \_\_\_\_\_ is accountable, having assumed such accountability on \_\_\_\_\_  
(Name of Accountable Officer) (Official Designation) (Agency Office) (Date of Assumption)

ARTICLE	DESCRIPTION	PROPERTY NUMBER	UNIT OF MEASURE	UNIT VALUE	Qty. per Property Card	Qty. per Physical Count	SHORTAGE/ OVERAGE		Date Acquired	P.O. Number	REMARKS	CHARGING /FUNDING
							QTY.	VALUE			STATE, WHEREABOUTS, CONDITIONS, ETC.	

SUB TOTAL -----

**ANNEX "B"****LIST OF TANGIBLE PROPERTIES THAT MAY BE CONSIDERED AS INVENTORIES**

<b>DESCRIPTION</b>		<b>Economic Useful Life ( in years)</b>
<b>A. Office Supplies</b>		
1	Board/White board	5
2	Copy Holder, clamp type with adjustable arm	5
3	Cutter	5
4	Desk Tray	3
5	Eraser- blackboard	3
6	Mechanical Pencil	2
7	Mini Calculators	3
8	Pen	2
9	Pencil Sharpener	3
10	Puncher	5
11	Ruler	3
12	Scissors	3
13	Sharpener	3
14	Staple wire remover	2
15	Stapler	2
16	Tape Dispenser	3
<b>B. Animal/Zoological Supplies</b>		
17	Cage	3
18	Chopping Board	2
19	Cooking Pot	3
20	Feeders	3
21	Kitchen Knife	3
22	Net	2
23	Padlock	3
24	Plastic Pails	2
25	Waterer	3
26	Water Jug	2
27	Water Hose	2
<b>C. Medical, Dental and Laboratory Supplies</b>		
28	Ambo Bag	3
29	Baking Pan	5
30	Basin (Kidney, et.al)	3
31	Bed Sheets	1
32	Blade Holder	3
33	Chart Holder	3
34	Clamp Towel	5
35	Depressor, tongue	3
36	Dressing Jar	3
37	Elevator, Langeback, Pereosteal	5

38	Enema Can	5
39	Flashlight	3
40	Footstool	5
41	Forceps	5
42	Gowns (Laboratory)	3
43	Kerosene Lamp	2
44	Kettle	3
45	Knife	3
46	Needle Holder	5
47	Obstetrical Set	5
48	Scissors	3
49	Steam Inhalator	5
50	Tong	3
51	Tracheotomy Tube	3
52	Tray	3
53	Tackle Box	5
54	Utility Cart	5
55	Utility Stand	5
56	Vice Grip	5
57	Waste Basket	3
58	Water Jug	1
59	Weighing Scale	5
60	Whiteboard	5
61	Amalgam Carrier	5
62	Bone Chisel	5
63	Bone File	3
64	Dental Straight Stout Elevator	5
65	Dental Syringe	3
66	Excavator, Dental double end	5
67	Explorer, Dental periosteal	5
68	Mouth Mirror	3
69	Mortar & Pestle	5
70	Plastic Instruments for Gum Separator	3
71	Plugger, Amalgam	3
72	Scaler	5
73	Screen protector	5
74	Surgical Mallet	3
<b>D. Textbook and Instructional Materials</b>		
75	Textbooks	5
76	Instructional Materials	2
<b>E. Military and Police Supplies</b>		
77	Ammo Magazine	3
78	Anti-Riots Helmets	5
79	Badge	3
80	Bayonet	3
81	Beret	3
82	Blanket	3
83	Boots	3

84	Bullet Proof Vest	5
85	Collapsible Barracks	5
86	Combat Shoes	3
87	Compass	3
88	Flashlight	3
89	Gun Holster	5
90	Handcuffs	5
91	Hunting Knife	5
92	Jungle Bolos	5
93	Medical Aidman Kit	3
94	Mosquito Net	3
95	Night Vision Goggle	3
96	Pillow and Pillow Case	3
97	Pistol Belt	3
98	Probaton	3
99	Protective Shields (CDM)	3
100	Radio Battery Pack	3
101	Raincoats	3
102	Steel Helmet	5
103	Sword	5
104	Telescope	5
105	Tent	3
106	Truncheons	5
107	Water Canteen	3
<b>F. Other Supplies</b>		
<b>Computer Peripherals</b>		
108	Computer Cover	2
109	Computer Screen	5
110	Diskette Storage	2
111	Mouse	2
112	Mouse Pad	2
113	Printer Cable	5
114	Printer Head	5
115	Printer Sharing device	5
116	Surge Protector	5
117	USB Flash Drive	
<b>Common Janitorial Supplies</b>		
118	Dust Pan	2
119	Mop Handle	2
120	Pail	2
121	Trash Can	5
122	Wastebasket	5
<b>Other Inventory Items</b>		
123	Tea Set	3
124	Cups & Saucers	3
125	Desk Tray	3
126	Dinner Plates	3
127	Emergency Light	3

128	Rugs, carpets & mats	3
129	Spoon & Forks	5
130	Stool	5
131	Pitcher & Glass Confectionary	5
<b>Hardware &amp; Construction Supplies</b>		
132	Hammer	5
133	Saw	5
134	Plane	5
135	Paint Roller	1
136	Paint Brush	1
137	Chisel	5
138	Long Nose pliers	5
<b>Electrical Supplies</b>		
139	Extension Cord	2
<b>G. School Chairs, Desks &amp; Tables (Wood)</b>		
140	Chairs	5
141	Desks	5
142	Tables	5
<b>H. Monobloc Furniture</b>		
143	Chairs	5
144	Tables	5

*2.2.2. Other tangible assets not included in the list per Annex B (items 1 to 144 herein) shall be classified as PPE, subject to depreciation."*

**NEW PROPERTY ACCOUNT CODE  
PROPERTY, PLANT AND EQUIPMENT**

<b>PROPERTY CODE</b>	<b>DESCRIPTION</b>	<b>Economic Use Life (in years)</b>
201	Land	
202	Land Improvements	
211	Office Buildings	
215	Other Structures (e.g. Closed Van)	
255	Irrigation Canals and Laterals	
270	Construction in Progress	
<b>221</b>	<b>A- OFFICE EQUIPMENT</b>	
221-A-01-01-04	1- Abacus	
221-A-02.01-04	2- Adding Machine	
221-A-03.01-04	3- Airconditioner (Office)	
221-A-04.01-04	4- Attache Case, Portfolio Bag	
221-A-05.01-04	5- Bag	
221-A-06.01-04	6- Time Keeping Machine (Bundy Clock, Biometric Scanning)	
221-A.07.01-04	7- Blind, Venetian	
221-A-08.01-04	8- Calculator, Desk	
221-A-09.01-04	9- Camera (Digital/Video Camera and Drone)	
221-A-10.01-04	10- Check Master	
221-A-11.01-04	11-Clock, Chess/Table/Wall/Stopwatch	
221-A-12.01-04	12- Combo / Binding Machine	
221-A-13.01-04	13- Copy Holder	ICS/ 5 years
221-A-14.01-04	14- Dater	
221-A-15.01-04	15- Dispenser, Water/Coffee	
221-A-16.01-04	16- Dispenser, Tape	ICS/ 3 years
221-A-17.01-04	17- Dry Seal	
221-A-18.01-04	18- Fan, Stand/ Ceiling /Wall )	
221-A-19.01-04	19- Electric Range / Stove	
221-A-20.01-04	20- Fountain Pen	
221-A-21.01-04	21- Hopper Accordion	
221-A-22.01-04	22- Paper Tray (Incoming, Outgoing)	
221-A-23.01-04	23- Laminating Machine	
221-A-24.01-04	24- Microwave Oven	
221-A-25.01-04	25- Mimeographing Machine	
221-A-26.01-04	26- Numbering Machine	
221-A-27.01-04	27- Paper Cutter, Wooden	
221-A-28.01-04	28- Paper Shredder	
221-A-29.01-04	29- Pencil Sharpener	ICS/ 3 years
221-A-30.01-04	30- Photographic Dryer	
221-A-31.01-04	31- Photographic Roller	
221-A-32.01-04	32- Polisher, Floor	
221-A-33.01-04	33- Portfolio	

221-A-34.01-04  
221-A-35.01-04  
  
221-A-36.01-04  
221-A-37.01-04  
221-A-38.01-04  
221-A-39.01-04  
221-A-40.01-04  
221-A-41.01-04  
221-A-42.01-04  
221-A-43.01-04  
221-A-44.01-04  
221-A-45.01-04  
221-A-46.01-04  
221-A-47.01-04  
221-A-48.01-04  
221-A-49.01-04  
221-A-50.01-04  
221-A-51.-01-04

34- Printing Presser  
35- Projector, Overhead/Slide /LCD/  
Multimedia/Accessories  
36- Refrigerator  
37- Ruler ICS/ 3 years  
38- Gun Tucker (Heavy Duty)  
39- Stapler ( Heavy Duty)  
40- Ladder  
41- Trimming/Cutting Machine  
42- Typewriter, Manual/ Electric  
43- Xerox Machines, Copier  
44- TV/ DVD/VHS/CD Player/ Karaoke  
45- Thermos, Airpot  
46- Puncher ICS/ 5 years  
47- Vacuum cleaner (Office,auto)  
48- White/Black Board ICS/ 5 years  
49- Emergency Light  
50- Money Detector  
51- Labeler

**222**

222-B-01.01-04  
222-B-02.01-04  
222-B-03.01-04  
222-B-04.01-04  
222-B-05.01-04  
222-B-06.01-04  
222-B-07.01-04  
222-B-08.01-04  
222-B-09.01-04  
222-B-10.01-04  
222-B-11.01-04  
222-B-12.01-04  
222-B-13.01-04  
222-B-14.01-04  
222-B-15.01-04

**B. FURNITURES & FIXTURES**

1- Bed / Sofa Bed  
2- Bench  
3- Cabinet, (wooden,plastic,steel,storage, vault)  
4- Cardex- Wood Hat Rack  
5- Chairs, Wooden  
6- Counter  
7- Desk / Table (Wooden)  
8- Dresser  
9- Map shelf  
10-Mattress  
11- Portable Shelf  
12- Sala set  
13- Stool  
14- Tray, (Rolling, serving)  
15- TV Rack

**223**

223-C-01.01-04  
223-C-02.01-04  
223-C-03.01-04  
223-C-04.01-04  
223-C-05.01-04  
223-C-06.01-04

**C. IT EQUIPMENT & SOFTWARE**

1-AVR, UPS  
2-Computers/ Laptop  
3-MS Office Software etc.  
4-Printers  
5-Scanner  
6-Computer parts & accessories

**224**

224-D-01.01-04  
 224-D-02.01-04  
 224-D-03.01-04  
 224-D-04.01-04  
 224-D-05.01-04

**D. LIBRARY BOOKS**

1-Books  
 2-Catalogues  
 3-Dictionary  
 4-Manuals  
 5- Maps

**INDUSTRIAL MACHINERIES****226**

226-E-01.01-04  
 226-E-02.01-04  
 226-E-03.01-04  
 226-E-04.01-04  
 226-E-05.01-04  
 226-E-06.01-04  
 226-E-07.01-04  
 226-E-08.01-04  
 226-E-09.01-04  
 226-E-10.01-04  
 226-E-11.01-04  
 226-E-12.01-04

**E. AIR COMPRESSOR & ALL PNEUMATIC TOOLS**

1- Air Compressor  
 2- Air Drill  
 3- Concrete Grinder  
 4- Grill Sharpener  
 5- Holer Ons  
 6- Impack Range  
 7- Jack Hammer  
 8- Paving Breaker  
 9- Pneumatic Hammer  
 10-Rivet Bushing  
 11-Riverting Hammer  
 12-Wagon Drill

**226**

226-F-01.01-04  
 226-F-02.01-04  
 226-F-03.01-04  
 226-F-04.01-04  
 226-F-05.01-04  
 226-F-06.01-04  
 226-F-07.01-04  
 226-F-08.01-04  
 226-F-09.01-04  
 226-F-10.01-04  
 226-F-11.01-04  
 226-F-12.01-04  
 226-F-13.01-04

**F. CONCRETE EQUIPMENT**

1- Bar Bender  
 2- Bar Cutter  
 3- Batching Plants  
 4- Concrete Buggy Cart  
 5- Concrete Finisher  
 6- Concrete Mixer  
 7- Concrete Pipe Mould  
 8- Concrete Speeder  
 9- Concrete Vibrator  
 10- Fine Grader  
 11- Ford Grader  
 12- Road Paver  
 13- Wheel Borrow, rubber tire

**226**

226-G-01.01-04  
 226-G-02.01-04  
 226-G-03.01-04  
 226-G.04.01-04  
 226-G.05.01-04

**G. CRUSHING, WASHING & SCREENING MACHINE**

1- Car Washer  
 2- Combination Crusher  
 3- Cyrano Crusher  
 4- Jaw Crusher  
 5- Rock Crusher

226-G-06.01-04  
226-G-07.01-04  
226-G-08.01-04

6- Vibrating Screen  
7- Washing & Screening  
8- CS & Plant Aggregate

**226**

226-H-01.01-04  
226-H-02.01-04  
226-H-03.01-04  
226-H-04.01-04  
226-H-05.01-04  
226-H-06.01-04  
226-H-07.01-04

**H. ELECTRIC EQUIPMENT**

1- Electric Drill Portable  
2- Electric Flexible Shaft  
3- Electric Grinder Portable  
4- Electric Wrench  
5- Generator Unit  
6- Transformer  
7- Electric Welder

**226**

226-I-01.01-04  
226-I-02.01-04  
226-I-03.01-04  
226-I-04.01-04  
226-I-05.01-04  
226-I-06.01-04  
226-I-07.01-04  
226-I-08.01-04  
226-I-09.01-04  
226-I-10.01-04  
226-I-11.01-04  
226-I-12.01-04  
226-I-13.01-04

**I. PUMP**

1- Pump, Manual  
2- Pump, Water, Stationary  
3- Pump, Centrifugal  
4- Pump, Duplex / triplex  
5- Pump, Vertical Mixed Flow  
6- Pump, Booster/Sub/Test/ Turb/Air  
7- Pump, High Pressure  
8- Pump, Grout/ Slurry / Shotcreet  
9- Pump, Propeller  
10- Pump, Submersible  
11- Pump, Diesel engine  
12- Pump, Motor  
13- Pump Accesories

**226**

226-J-01.01-04  
226-J-02.01-04  
226-J-03.01-04  
226-J-04.01-04  
226-J-05.01-04  
226-J-06.01-04  
226-J-07.01-04  
226-J-08.01-04  
226-J-09.01-04  
226-J-10.01-04  
226-J-11.01-04  
226-J-12.01-04  
226-J-13.01-04  
226-J-14.01-04  
226-J-15.01-04  
226-J-16.01-04  
226-J-17.01-04  
226-J-18.01-04

**J.**

1- Asphalt Distributor  
2- Asphalt Paver Grader  
3- Asphalt Plant  
4- Briscoe Ditcher  
5- Broom Rotary  
6- Chip Spreader Road  
7- Grader Elevation  
8- Grader Road Motorized  
9- Maintenance Patching  
10- Maintenance Pumilla  
11- Puller  
12- Road Mixer  
13- Road Towed  
14- Sand Blaster  
15- Tank Asphalt  
16- Tank Fuel  
17- Tank Water  
18- Trolley Batcher

**226**

226-K-01.01-04  
 226-K-02.01-04  
 226-K-03.01-04  
 226-K-04.01-04  
 226-K-05.01-04

**K. SAW AND SAWMILL**

1- Chain Saw  
 2- Power Saw  
 3- Pneumatic Saw  
 4- Saw Mill  
 5- Table & Bench Saw

**226**

226-L-01.01-04  
 226-L-02.01-04  
 226-L-03.01-04  
 226-L-04.01-04  
 226-L-05.01-04  
 226-L-06.01-04  
 226-L-07.01-04  
 226-L-08.01-04  
 226-L-09.01-04  
 226-L-10.01-04  
 226-L-11.01-04  
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 226-L-16.01-04  
 226-L-17.01-04  
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 226-L-22.01-04  
 226-L-23.01-04  
 226-L-24.01-04  
 226-L-25.01-04  
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 226-L-27.01-04  
 226-L-28.01-04  
 226-L-29.01-04  
 226-L-30.01-04  
 226-L-31.01-04  
  
 226-L-32.01-04  
 226-L-33.01-04  
 226-L-34.01-04  
 226-L-35.01-04  
 226-L-36.01-04  
 226-L-37.01-04  
 226-L-38.01-04  
 226-L-39.01-04  
 226-L-40.01-04

**L. SHOP EQUIPMENT & TOOLS**

1- Amprobe  
 2- Analyzer  
 3- Armature Growler  
 4- Battery Charger  
 5- Brake Relining & Riveting  
 6- Caliper  
 7- Chain Block or Hoist  
 8- Chisel  
 9- Compression Tester  
 10- Conveyor Roller  
 11- Connecting Rod Aligner Machine  
 12- Crankshaft Grinder  
 13- Cutter, Grass, Bronze, Diamond  
 14- Dispenser Pump  
 15- Drill, Bit / Hand / Press  
 16- Floor Crane  
 17- Furnance  
 18- Henning Set  
 19. High Pressure Cleaner or Steam  
 20- Hydraulic Press  
 21- Ignition Test Set  
 22- Jack (all types)  
 23- Lather Sharpener Milling  
 24- Line Boring Machine  
 25- Lubricating Machine  
 26- Machine & Slotter Planner  
 27- Magnet Magnetizer  
 28- Maintenance Puller (hydraulic)  
 29- Mallet  
 30- Micrometer Speed Counter  
 31- Outfit, linemen/Soldering/Rubber  
 Repair/Cutting/Welding (Oxygen & Acetylene)  
 32- Pick Mattock  
 33- Plane  
 34- Plier (all types)  
 35- Soldering Gun /Grease Gun  
 36- Sinker Drill  
 37- Surface Grinder  
 38- Scale (Winslow Aggregated)  
 39- Screw Driver  
 40- Shovel

225-L-41.01-04  
226-L-42.01-04  
226-L-43.01-04  
226-L-44.01-04  
226-L-45.01-04  
226-L-46.01-04  
226-L-47.01-04  
226-L-48.01-04  
226-L-49.01-04  
226-L-50.01-04  
226-L-51.01-04  
226-L-52.01-04  
226-L-53.01-04  
226-L-54.01-04  
226-L-55.01-04  
226-L-56.01-04  
226-L-57.01-04  
226-L-58.01-04  
226-L-59.01-04  
226-L-60.01-04  
226-L-61.01-04  
226-L-62.01-04  
226-L-63.01-04  
226-L-64.01-04  
226-L-65.01-04  
225-L-66.01-04  
226-L-67.01-04  
226-L-68.01-14

**227**

227-M-01.01-04  
227-M-02.01-04  
227-M-03.01-04  
227-M-04.01-04  
227-M-05.01-04  
227-M-06.01-04  
227-M-07.01-04  
227-M-08.01-04  
227-M-09.01-04  
227-M-10.01-04  
227-M-11.01-04

**228**

228-N-01.01-04

41- Tap & die  
42- Tampers Pneumatic  
43- Tester Injection Pump  
44- Threading & Cutting Machine  
45- Trowel  
46- Valve Refacer & Seat  
47- Valve Fitter  
48- Wire Tracer  
49- Volume Pump  
50- Wheel Balancer, Tester, Insulator  
51- Wrench (all types)  
52- Hand Grinder  
53- Tie Rod End Remover  
54- Anvil  
55- Pressure Gauge, all types  
56- Clamp, all types  
57- Air Chuck  
58- Piston ring compressor  
59- Alphabet/ Number Punch set  
60- Ratchet (Lever Block)  
61- Rigid Rack  
62- Spray Gun  
63- Blower, Portable  
64- Welding Mask  
65- Orbital Sander  
66- Tool Kit  
67- Soldering Pump  
68- Hand Riveter

**M. AGRICULTURAL, FISHERY &  
FOREST EQUIPMENT**

1- Rice Mill  
2- Grain / Rice Dealer  
3- Rice Thresher  
4- Rice Reaper  
5- Grains Sample Wennower  
6- Rake  
7- Reaper Harvester  
8- Spray, Power / Manual  
9- Mechanical Dryer  
10- Grains Moisture Tester  
11- Rice Dryer

**N. AIRPORT EQUIPMENT**

**229**

229-O-01.01-04  
 229-O-02.01-04  
 229-O-03.01-04  
 229-O-04.01-04  
 229-O-05.01-04  
 229-O-06.01-04  
 229-O-07.01-04  
 229-O-08.01-04  
 229-O-09.01-04  
 229-O-10.01-04  
 229-O-11.01-04  
 229-O-12.01-04  
 229-O-13.01-04

**O. COMMUNICATION EQUIPMENT**

1- Cassette Recorder  
 2- Cellular Phone  
 3- Fax Machine  
 4- Lightning Arrester  
 5- Pager  
 6- Radio Phone  
 7- Switchboard  
 8- Testing Instrument  
 9- Transmitter  
 10- Walkie-Talkie/ 2-way Radio  
 11- Antenna Tuner  
 12- Radio Transceiver  
 13- Microphone (Chairman's unit, Removable Gooseneck)

**230**

230-P-01.01-04  
 230-P-02.01-04  
 230-P-03.01-04  
 230-P-04.01-04  
 230-P-05.01-04  
 230-P-06.01-04  
 230-P-07.01-04  
 230-P-08.01-04  
 230-P-09.01-04  
 230-P-10.01-04  
 230-P-11.01-04  
 230-P-12.01-04  
 230-P-14.01-04  
 230-P-15.01-04  
 230-P-16.01-04  
 230-P-17.01-04  
 230-P-18.01-04  
 230-P-19.01-04  
 230-P-20.01-04

**P. CONSTRUCTION & HEAVY EQUIPMENT**

1- Auger Soil Bit  
 2- Bucket (all types)  
 3- Conveyor, belt portable engine  
 4- Crane (all types)  
 5- Dolly (extra)  
 6- Excavator (all types)  
 7- Grad all  
 8- Loader (all types)  
 9- Tagline  
 10- Terratrak  
 11- Tournacrocker  
 12- Tournapul  
 14- Tournadozer  
 15- Trailer (all types)  
 16- Tractor (all types) & Acce.  
 17- Truck, Shop Mobile/Platform/Forklift  
 18- Drilling Rig Water/Core  
 19- Plate Compactor  
 20- Dredging Machine

**231**

231-Q-01.01-04  
 231-Q-02.01-04  
 231-Q-03.01-04  
 231-Q-04.01-04  
 231-Q-15.01-04  
 231-Q-06.01-04  
 231-Q-07.01-04  
 231-Q-08.01-04

**Q. FIRE FIGHTING EQUIPT. & ACCESSORIES**

1- Bucket  
 2- Fire Alarm Apparatus  
 3- Fire Extinguisher  
 4- Fire Hose  
 5- Fire Truck  
 6- Fire Wagon  
 7- Home Nozzle  
 8- Hook

**232**

232-R-01.01-04

**R. HOSPITAL EQUIPMENT****233**

233-S-01.01-04  
 233-S-02.01-04  
 233-S-03.01-04  
 233-S-04.01-04  
 233-S-05.01-04  
 233-S-06.01-04  
 233-S-07.01-04  
 233-S-08.01-04  
 233-S-09.01-04  
 233-S-10.01-04  
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 233-S-22.01-04  
 233-S-23.01-04  
 233-S-24.01-04  
 233-S-25.01-04  
 233-S-26.01-04  
 233-S-27.01-04  
 233-S-28.01-04  
 233-S-29.01-04

**S. MEDICAL, DENTAL & LABORATORY EQUIPMENT**

1- Amalgam Furnisher  
 2- Blood Pressure Gauge  
 3- Carrier & Plugger  
 4- Contra Angle  
 5- Cotton Holder Waste  
 6- Cotton Plier  
 7- Dapen Disc  
 8- Dental/Wheel Chair  
 9- Dental Cuspidor  
 10- Electric Sterilizer  
 11- Elevator  
 12- Explorer  
 13- Forceps  
 14- Gooseneck Exam. Lamp  
 15- Holder Bur  
 16- Interproximal Scale  
 17- Physician Detect Medic Scale  
 18- Stethoscope  
 19- Receptacle  
 20- Receptacle, Waste  
 21- Rubber Bowl & spatula  
 22- Straight Elevator  
 23- Syringe, disposable / Tuberculin  
 24- T.T.S. Tissue  
 25- Thermometer  
 26- Nebulizer  
 27- Tank, Oxygen & Accessories  
 28- Blood Pressure/Rubber Cuff  
 29- Curing Light Machine (Dental Apparatus)

**234**

234-T-01.01-04  
 234-T-02.01-04  
 234-T-03.01-04  
 234-T-04.01-04  
 234-T-05.01-04  
 234-T-06.01-04  
 234-T-07.01-04  
 234-T-08.01-04  
 234-T-09.01-04  
 234-T-10.01-04  
 234-T-11.01-04  
 234-T-12.01-04

**T. MILITARY & POLICE EQUIPT.**

1- Belt ICS/ 3 years  
 2- Carbine  
 3- Cartridge  
 4- Cleaning Rod  
 5- Holster ICS/ 5 years  
 6- Magazine  
 7- Pistol  
 8- Revolver  
 9- Rifle  
 10- Shotgun  
 11- Strap & Other accessories  
 12- Metal Detector

**235**

235-U-01.01-04  
 235-U-02.01-04  
 235-U-03.01-04  
 235-U-04.01-04  
 235-U-05.01-04  
 235-U-06.01-04  
 235-U-07.01-04  
 235-U-08.01-04  
 235-U-09.01-04  
 235-U-10.01-04  
 235-U-11.01-04  
 235-U-12.01-04

**U. SPORTS EQUIPMENT**

1- Barbell  
 2- Barbell Plates  
 3- Bench, Flat / Incline/ Olympic Decline  
 4- Broom Weighing Scale  
 5- Curl Barbell  
 6- Lying Leg Curl Machine  
 7- Narrow Squat Rack  
 8- Thread Mill with Digital Clock  
 9- Balls (Basketball, Volleyball)  
 10- Dart Board  
 11- Rackets (Lawn & Table Tennis)  
 12- Stationery Bike

**TECHNICAL & SCIENTIFIC EQUIPMENT****236**

236-V-01.01-04  
 236-V-02.01-04  
 236-V-03.01-04  
 236-V-04.01-04  
 236-V-05.01-04  
 236-V-06.01-04  
 236-V-07.01-04  
 236-V-08.01-04  
 236-V-09.01-04  
 236-V-10.01-04  
 236-V-11.01-04  
 236-V-12.01-04  
 236-V-13.01-04  
 236-V-14.01-04  
 236-V-15.01-04  
 236-V-16.01-04  
 236-V-17.01-04  
 236-V-18.01-04  
 236-V-19.01-04  
 236-V-20.01-04  
 236-V-21.01-04  
 236-V-22.01-04  
 236-V-23.01-04  
 236-V-24.01-04  
 236-V-25.01-04  
 236-V-26.01-04  
 236-V-27.01-04  
 236-V-28.01-04  
 236-V-29.01-04  
 236-V-30.01-04  
 236-V-31.01-04  
 236-V-32.01-04

**V. BIOLOGICAL INSTRUMENT & APPARATUS**

1- Bridge  
 2- Conductivity  
 3- Cylinders  
 4- Cylinders Steel Soil  
 5- Distilling Test  
 6- Filtration Test Oven  
 7- Isotemperature  
 8- Magnifier  
 9- Manifold  
 10- Mechanical Tester Interval  
 11- Meter PH  
 12- Parshall Measuring  
 13- Permeability Test  
 14- Pulviometer  
 15- Solid Grinder  
 16- Sieves (all types)  
 17- Stirrer, Drive  
 18- Stop Watch  
 19- Testing Equipment  
 20- Weight & Measure  
 21- Current, Meter  
 22- Universal Testing Machine  
 23- Compression Testing machine  
 24- Curing Box  
 25- Drying Oven  
 26- Mortar Flow Testing Apparatus  
 27- Dessicator  
 28- Environmental Chamber  
 29- Vicat Apparatus  
 30- Laboratory Mill Willey  
 31- Specific gravity & measuring set  
 32- Capacity & weight measuring apparatus

236-V-33.01-04	33- Stability Testing Apparatus
236-V-34.01-04	34- Volumetric Flask
236-V-35.01-04	35- Cement Scoop
236-V-36.01-04	36- Parshall Flume
236-V-37.01-04	37- Rapid Leakage Capacity Tester
236-V-38.01-04	38- Hook Gauge
236-V-39.01-04	39- Paddy Receded Depth Tester
236-V-40.01-04	40- Cylindrical Intake Rate Meter
236-V-41.01-04	41- Marriot Tank w/ rubber hose
236-V-42.01-04	42- Automatic Plane Lever
236-V-43.01-04	43- Range Pole
236-V-44.01-04	44- Dial type slope measure
236-V-45.01-04	45- Planimeter
236-V-46.01-04	46- Manometer
236-V-47.01-04	47- Soil Tensiometer sensor
236-V-48.01-04	48- Soil Tensiometer digital
236-V-49.01-04	49- Soil sampling tube
236-V-50.01-04	50- Soil sampler
236-V-51.01-04	51- Mallet, wooden
236-V-52.01-04	52- Hammer, rubber / copper
236-V-53.01-04	53- Soil Injector
236-V-54.01-04	54- Seed Box
236-V-55.01-04	55- Post Hole Auger
236-V-56.01-04	56- Soil hardness meter
236-V-57.01-04	57- Soil hardness tester
236-V-58.01-04	58- Folding Scale
236-V-59.01-04	59- Mercury
236-V-60.01-04	60- Washing bottle
236-V-61.01-04	61- Plastic Graduated Cylinder
236-V-62.01-04	62- Evaporation Pan
236-V-63.01-04	63- Weighing Scale
236-V-64.01-04	64- Balance, Meter/ Weighing
236-V-65.01-04	65- Dial- O-Gram WB
236-V-66.01-04	66- Lux Meter
236-V-67.01-04	67- Digital Humidity & Temperature meter
236-V-68.01-04	68- Ventilation Psychrometer
236-V-69.01-04	69- Hand Refractometer
236-V-70.01-04	70- Plant Moisture Tension meter
236-V-71.01-04	71- Automatic Rain Gauge
236-V-72.01-04	72- Anemometer
236-V-73.01-04	73- Water level recorder
236-V-74.01-04	74- Flow measuring apparatus
236-V-75.01-04	75- Thermo Controller
236-V-76.01-04	76- Vernier Caliper
236-V-77.01-04	77- Sieve Shaker
236-V-78.01-04	78- Balance, Electronic
236-V-79.01-04	79- Salt Tester
236-V-80.01-04	80- Slump test molds
236-V-81.01-04	81- Concrete Molds
236-V-82.01-04	82- Sand Cone Density Apparatus

236-V-83.01-04  
236-V-84.01-04  
236-V-85.01-04  
236-V-86.01-04  
236-V-87.01-04  
236-V-88.01-04

83- Pycnometer  
84- Thermohygrometer  
85- Beaker, enamel  
86- Tong  
87- Scriver  
88 - Binoculars

**236**

236-W-01.01-04  
236-W-02.01-04  
236-W-03.01-04  
236-W-04.01-04  
236-W-05.01-04  
236-W-06.01-04  
236-W-07.01-04  
236-W-08.01-04  
236-W-09.01-04  
236-W-10.01-04  
236-W-11.01-04  
236-W-12.01-04  
236-W-13.01-04  
236-W-14.01-04  
236-W-15.01-04  
236-W-16.01-04  
236-W-17.01-04  
236-W-18.01-04  
236-W-19.01-04  
236-W-20.01-04  
236-W-21.01-04

**W. DRAWING INSTRUMENT**

1- Armless Mechanical  
2- Automizer  
3- Compass & Divider  
4- Computer Screw  
5- Drafting Machine  
6- Drafting Set  
7- Drawing Set  
8- Edging machine  
9- Erograph  
10- Integrator  
11- Lettering Set  
12- Midget Circular  
13- Pantograph  
14- Planimeter  
15- Slide Rule  
16- Straight Edge  
17- T-Square  
18- Template  
19- Tracing Board  
20- Triangle  
21- Triangular Scale

**236**

236-X-01.01-04  
236-X-02.01-04

**X. METEOROLOGICAL**

1- Barometer  
2- Rain Gauge

**236**

236-Y-01.01-04  
236-Y-02.01-04  
236-Y-03.01-04  
236-Y-04.01-04  
236-Y-05.01-04  
236-Y-06.01-04  
236-Y-07.01-04  
236-Y-08.01-04  
236-Y-09.01-04  
236-Y-10.01-04  
236-Y-11.01-04  
236-Y-12.01-04

**Y. SURVEYORS INSTRUMENT**

1- Alidade Outfit  
2- Altimeter  
3- Compass  
4- Chain Band  
5- Dumpy Level  
6- Levelling Rod  
7- Pole Range  
8- Plumbo String target  
9- Stadia Rod  
10- Steel Tape  
11- Surveyor's Hook  
12- Theodolite Wild

236-Y-13.01-04  
236-Y-14.01-04  
236-Y-15.01-04  
236-Y-16.01-04  
236-Y-17.01-04

13- Transit  
14- Tripod  
15- Total Station, Accessories & Parts  
16- Electronic Field Book  
17- Global Positioning System

**240**

240-Z-01.01-04

**Z. OTHER MACHINERIES & EQUIPT.**

**241**

241-AA-01.01-04  
241-AA-02.01-04  
241-AA-03.01-04  
241-AA-04.01-04  
241-AA-05.01-04  
241-AA-06.01-04  
241-AA-07.01-04  
241-AA-08.01-04  
241-AA-09.01-04

**AA. TRANSPORTATION EQUIPMENT**

1- Automobile / Car  
2- Bicycle  
3- Jeep  
4- Motorcycle  
5- Pick-up  
6- Station Wagon  
7- Car Accessories  
8- Car Stereo  
9- Motor Engine (Diesel/Gasoline)

**242**

242-BB-01.01-04

**BB. TRAINS**

**243**

243-CC-01.01-04

**CC. AIRCRAFTS & AIRCRAFT  
GROUND EQUIPT.**

**244**

244-DD-01.01-04  
244-DD-02.01-04  
244-DD-03.01-04  
244-DD-04.01-04  
244-DD-05.01-04  
244-DD-06.01-04  
244-DD-07.01-04  
244-DD-08.01-04  
244-DD-09.01-04  
244-DD-10.01-04

**DD. WATERCRAFTS**

1- Banca  
2- Engine Pump  
3- Inboard Motor Propeller  
4- Outboard  
5- Paddle  
6- Boat, Row/ Rubber  
7- Sail  
8- Sextant  
9- Speedboat  
10- Waterboat

**250**

250-EE-01.01-04  
250-EE-02.01-04  
250-EE-03.01-04  
250-EE-04.01-04

**EE. OTHER PPE**

1- Apron  
2- Ash tray  
3- Bat  
4- Battery Connector / Pack

250-EE-05.01-04	5- Battery Post	
250-EE-06.01-04	6- Boots	
250-EE-07.01-04	7- Blender ( Glass )	
250-EE-08.01-04	8- Buzzer	
250-EE-09.01-04	9- Calendar	
250-EE-10.01-04	10- Canvass Tent	
250-EE-11.01-04	11- Casserole, Aluminum	
250-EE-12.01-04	12- Container	
250-EE-13.01-04	13- Cool cushion	
250-EE-14.01-04	14- Cooler Jug	
250-EE-15.01-04	15- Coffee Maker	
250-EE-16.01-04	16- Desk Pad	
250-EE-17.01-04	17- Drinking Glass	ICS/ 2 years
250-EE-18.01-04	18- Drum, empty	
250-EE-19.01-04	19- Flag	
250-EE-20.01-04	20- Flag Pole Cord	
250-EE-21.01-04	21- Flashlight	ICS/ 3 years
250-EE-22.01-04	22- Fork & Spoon	ICS/ 5 years
250-EE-23.01-04	23- Garden Hose	
250-EE-24.01.04	24- Scissor (Garden, Sewing)	
250-EE-25.01-04	25- Blender	
250-EE-26.01-04	26- Gloves	ICS/ 2 years
250-EE-27.01-04	27- Hacksaw Blade	
250-EE-28.01-04	28- Helmet	
250-EE-29.01-04	29- Jar	
250-EE-30.01-04	30- Kitchen Knife	ICS/ 3 years
250-EE-31.01-04	31- Kitchen Sink	
250-EE.32.01-04	32- Lamp Reflector	
250-EE.33.01-04	33- Latch	
250-EE-34.01-04	34- Mirror	ICS/ 2 years
250-EE-35.01-04	35- Mortar & pestle	
250-EE-36.01-04	36- Moulding Form	
250-EE-37.01-04	37- Padlock	ICS / 3 years
250-EE-38.01-04	38- Pail	
250-EE-39.01-04	39- Pressure Cooker	
250-EE-40.01-04	40- Pillow Case	ICS/ 3 years
250-EE-41.01-04	41- Softball	
250-EE-42.01-04	42- Steel Brush	
250-EE-43.01-04	43- Switch Box	
250-EE-44.01-04	44- Table Runner	
250-EE-45.01-04	45- Turbo Broiler	
250-EE-46.01-04	46- Venetian Blind	
250-EE-47.01-04	47- Umbrella	ICS/ 2 years
250-EE-48.01-04	48- Divider / Partition	
250-EE-49.01-04	49- Handicrafts / Decor	
250-EE-50.01-04	50- Frames / Painting	
250-EE-51.01-04	51- Rice cooker	
250-EE-52.01-04	52- Dish Dispenser	
250-EE-53.01-04	53- Bowl Set (Micro, Stainless, Glass)	
250-EE-54.01-04	54- Food Warmer (Chafing Dishes)	

250-EE-55.01-04  
250-EE-56.01-04  
250-EE-57.01-04  
250-EE-58.01-04  
250-EE-59.01-04  
250-EE-60.01-04  
250-EE-61.01-04  
250-EE-62.01-04  
250-EE-63.01-04  
250-EE-64.01-04  
250-EE-65.01-04  
250-EE-66.01-04  
250-EE-67.01-04  
250-EE-68.01-04  
250-EE-69.01-04

55- Stock Pot set (Stainless)  
56- Food Tray, Stainless with cover  
57- Liquefied Petroleum Gas Tank (LPG Tank)  
58- Knife, Bolo, Scythe  
59- Curtain  
60- Pitcher (Stainless)  
61- Lantern  
62- Cable  
63- Speaker and Accessories  
64- Battery Rechargeable  
65- Pedestal  
66- Chandelier  
67- Name Plate/ Logo  
68- Dryer  
69- Water Heater

290

**OTHER ASSETS**

(Obsolete assets/serviceable assets no longer being used are re-classified to "Other Assets" account)

**TABLE OF ESTIMATED USEFUL LIFE OF  
PROPERTY, PLANT AND EQUIPMENT**

Property, Plant and Equipment	Estimated Useful Life (in years)
• Land Improvements	
Land Improvements	10
Runways/taxiways	20
Railways	40
Electrification, Power and Energy Structures	10
• Buildings – those that are predominantly	
Wood	10
Mixed	20
Concrete	30
• Leasehold Improvements (Note 1)	
Land	10
Building	
Wood	10
Mixed	20
Concrete	30
• Office, Equipment, Furniture and Fixtures	
Office Equipment	5
Furniture and Fixtures	10
IT Equipment - Hardware	5
Library Books	5
• Machineries and Equipment	
Machineries	10
Agricultural, Fishery and Forestry	10
Airport Equipment	10
Communication Equipment	10
Construction and Heavy Equipment	10
Firefighting Equipment and Accessories	7
Hospital Equipment	10
Medical, Dental and Laboratory Equipment	10
Military and Police Equipment	10

Property, Plant and Equipment	Estimated Useful Life (in years)
Sports Equipment	10
Technical and Scientific Equipment	10
Other Machineries and Equipment	10
• <b>Transportation Equipment</b>	
Motor Vehicles	7
Trains	10
Aircraft and Aircraft Ground Equipment	10
Watercrafts	10
Other Transportation Equipment	10
• <b>Other Property, Plant and Equipment</b>	5

Note 1 - The estimated useful life shall depend on the length of the lease. It shall be the period of the lease or the estimated useful life of the assets, as given, whichever is shorter.

## ECONOMIC LIFE OF NIA EQUIPMENT

Heavy Equipment	Life	Light / Transport	Life	Other Support Equipment	Life	Special Equipment	Life
Crane, Crawler	10	Motorcycle	5	Compactor, Speaker	8	Drilling Rig Core	6
Tractor, Crawler	9	Car, DED	7	Crane, Amphibious	8	Drilling Rig Water ( Rotary Percussion )	6
Excavator, Crawler	10	Car, GED	7	Crane, Truck-Mounted	11	Gate Machine	10
Excavator, Wheeled	10	Utility Vehicle, DED	7	Mixer, Transit	10	Pump, Booster/Sub/Test/Turbo/Air	6
Excavator, Crawler/Gradal	10	Utility Vehicle, GED	7	Mobile, Repair Shop	9	Pump, Grout/Slurry/Shotcrete	6
Loader, Crawler	6	Pick-up, SC, DED	6	Roller, Pneumatic	6	Pump, Monitor	6
Loader w/ Backhoe, Crawler	7	Pick-up, SC, GED	6	Roller, Static	6	Pump, Propeller	6
Loader, Wheeled	7	Pick-up, DC, DED	6	Roller, Vibratory	6	Pump, Duplex/ Triplex	6
Loader w/ Backhoe, Wheeled	7	Station Wagon, DED	7	Air Compressor	6	Grain Drier, Portabot	6
Motor Grader	8	Station Wagon, GED	7	Air Compressor w/ paving Breaker	6	Grain Drier, Mechanical	6
Truck-Trackor w/ Trailer	8	Bus, Passenger	7	Air Drill Machine	6	Rice Mill, Portable	10
Excavator, Amphibious	10	Truck, Stake/Cargo	8	Air Drill Machine / Electric Drill	3	Rice Thresher	6
		Truck, Dump	8	Chain Saw	3	Row Seeder	5
		Truck, Water Tank	8	Concrete Batching Plant	7	Sprayer, Power Boom/Knapsack	5
		Truck, Lubrication	8	CS & W Plant Aggregate	7	Service Rig	6
		Truck, Fire	8	S & W Plant Aggregate	7	Pump, Vertical Mixed Flow	6
		Truck, Fuel Tank	8	Dredging Machine	10	Pump, Submersible	6
		Ambulance	7	Farm Tractor	7	Truck, Oil Field with Boom	8
				Forklift	8	Pile Hammer	14
				Electric Generating Set	6	Desander	11
				Concrete Mixer	10	Right-Angle Gear Drive	6
				Concrete Vibrator	4	Electric Motors	6
				Jackhammer	9	Turbine Pump	6
				Plate Compactor, Vibratory	4		
				Power Tiller	8		
				Pump, Centrifugal	6		
				Pump, High-pressure	6		
				Rock Drill	9		
				Roller, Sheepfoot	6		
				Speedboat	6		
				Tamping Compactor	4		
				Weed Cutter	3		
				Welding Machine	4		

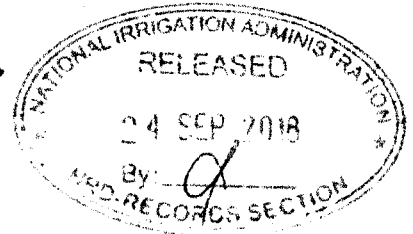








Republika ng Pilipinas  
**National Irrigation Administration**  
(Pambansang Pangasiwaan ng Patubig)  
Lungsod ng Quezon



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MC No. 84, s. 2018

**MEMORANDUM CIRCULAR**

**TO : THE SR. DEPUTY ADMINISTRATOR, DEPUTY ADMINISTRATORS, REGIONAL/ OPERATIONS/PROJECT/DEPARTMENT MANAGERS, DIVISION MANAGERS AND ALL OTHERS CONCERNED**

**SUBJECT : AMENDMENT TO NIA MC NO. 50, S. 2016 AND SUBMISSION OF ANNUAL REPORT ON THE PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT (RPCPPE)**

Memorandum Circular No. 50, s. 2016 is hereby amended to be consistent with COA Circular No. 80-124, which states that, the Head of NIA Offices are hereby directed to conduct a physical inventory of all NIA Property, Plant and Equipment (PPE) and to prepare the Annual Report on the Physical Count of Property, Plant and Equipment (RPCPPE) **as of December 31, 2018** and every year thereafter.

The Inventory Committees for Central Office (CO) and Field Offices (FO) are hereby constituted as follows:

**A. CENTRAL OFFICE**

Manager, Procurement & Property Division	-	Chairman
Manager, Accounting Division	-	Member
Manager, Equipment Management Division	-	Member
COA Authorized Representative	-	Witness

**B. REGIONAL OFFICE**

Manager, Finance & Administrative Division	-	Chairman
Sr. Supply Officer	-	Member
Regional Equipment Engineer	-	Member
Regional Auditor or Duly Authorized Representative	-	Witness

**C. PROJECT OFFICE, IRRIGATION MANAGEMENT OFFICE AND DIVISION OFFICE**

Property Officer	-	Chairman
Sr. Accounting Processor	-	Member
One Member to be designated by Chief of Office	-	Member
COA Duly Authorized Representative	-	Witness

**D. SPECIAL PROJECT**

Administrative Officer	-	Chairman
Project Accountant	-	Member
Project Equipment Engineer	-	Member
Project Auditor or Duly Authorized Representative	-	Witness

The Committees are hereby directed to strictly observe and follow the Guidelines in the preparation of the Report on the Physical Count of Property, Plant and Equipment (RPCPPE), to wit:

1. The RPCPPE (Annex "A") shall include all NIA Properties with **capitalization threshold of Php 15,000.00 per item** that are found inside and outside the Office premises together with corresponding duly signed Acknowledgement Receipt for Equipment (ARE) on file;
2. All PPE shall be grouped according to Fund Source and shall be numbered in accordance with the New Government Accounting System (NGAS) Classification, Property Account Code, Estimated Useful Life and list of tangible properties (Annex "B");
3. All equipment and properties, which are subject for Public Auction, shall be listed in the Inspection and Inventory (I & I) Report for Unserviceable Properties (Annex "C");
4. All Newly Acquired, Missing, Transferred or Dropped equipment/properties shall be submitted in separate reports using the attached Form (Annex "D");
5. The prescribed RPCPPE Form shall be accomplished properly.
  - 5.a. The Property Custodian/Storekeepers shall list all equipment and other properties in his custody as of December 31, 2018 & every year thereafter based on the updated Property Cards and other available documents, and
  - 5.b. The Property Custodian/Storekeepers shall indicate the complete details to whom the equipment/properties are being issued and must be in accord with the ARE.
  - 5.c. For the **Construction and Heavy Equipment, and other Motor Vehicles**, the Authorized Inspector shall ascertain the condition of the equipment. In determining the condition of such property, the following are the criteria stated under MC No. 56 s. 2007, to wit:

Status Code	Definition
A1	Equipment is in good operating condition and within its economic life (Annex "E"). It can be relied upon to operate efficiently and effectively up to the duration of the assigned activity or series of activities.
A2	Equipment is operating intermittently, less reliable and exceeded its economic life. It undergoes minor repairs every now and then.
A3	Equipment is completely un-operational but repairable. It is either undergoing major repair or being programmed for repair/rehabilitation.
R	Equipment is recommended for disposal because it is uneconomical to repair. It is included in the I & I Report for unserviceable equipment and ready for auction or awaiting payment and withdrawal by the bonafide buyer.

6. The RPCPPE shall show a Summary of the list of the Total Value of PPE according to group and classification per fund source and property account code using the attached form (Annex "F");
7. The 1<sup>st</sup> page of the RPCPPE shall show the signature of the Inventory Team and its members, certifying that said RPCPPE is true and correct;
8. The respective Manager of Irrigation Management Offices (IMOs) and Division Offices (DOs), and the Manager of the Administrative and Finance Division at the Regional/Project Office shall certify and recommend for approval by the Regional Irrigation/ Operations Manager and to be submitted to the COA Team Leader for attestation;
9. The approved RPCPPE of the Regional/Project Offices, including soft copies (excel format) shall be submitted to the Office of the Manager, Administrative Department, Attention: Manager, Procurement and Property Division, for consolidation **not later than January 10, 2019** and every year thereafter;
10. The Central Office RPCPPE shall be recommended for approval by the Manager, Administrative Department to the Deputy Administrator for Administrative and Finance Sector. The approved copy shall be submitted to the COA Supervising Auditor for attestation **not later than January 15, 2019** and every year thereafter; and
11. The CO Inventory Committee shall certify that the NIA Consolidated RPCPPE is valid and verified, and shall be recommended for approval by the Deputy Administrator for Administrative and Finance Sector and finally for approval by the Administrator. Said report shall be submitted to the COA Supervising Auditor for attestation **not later than January 31, 2019** and every year thereafter.

All Heads of Office/s concerned are directed to supervise and closely monitor the preparation and processing of the mentioned reports and strictly observe the deadline for submission.

Failure to submit the required report on time, or failure to comply with this Circular, shall be charged with violation of Reasonable Office Rules and Regulations under the Revised Rules on Administrative Cases of the Civil Service Commission (CSC) with the following penalties:

- 1st Offense - Reprimand
- 2nd Offense - 1-30 days Suspension
- 3rd Offense - Dismissal

This supersedes all Memorandum Circulars previously issued pertaining to this matter.

For compliance.

  
GEN RICARDO R. VISAYA (Ret)  
Administrator

Date 09-28-18