NATIONAL IRRIGATION ADMINISTRATION
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By:
RD-RECORDS SECTION

MEMORANDUM CIRCULAR No. 77
Series of 2026

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

SUBJECT : GUIDELINES ON THE PROCESSING OF PROPERTY ACCOUNTABILITY CLEARANCE

I. PURPOSE

This Memorandum Circular is issued to establish the guidelines on the processing of Property Accountability Clearance and to ensure the proper accountability, return, transfer, or disposition of government-issued properties prior to an employee's separation from the service, transfer, reassignment, promotion, leave of absence, or other similar personnel actions requiring the turnover of accountable properties.

It aims to establish a uniform, transparent, and efficient system for processing Property Accountability Clearance and to safeguard government properties through proper accountability of all officials and employees issued government assets.

Accordingly, all NIA officials and employees, regardless of employment status, including permanent, coterminous, temporary, contractual, casual, and other personnel who have been issued government properties under their accountability, and/or custody/actual use, are hereby required to secure a Property Accountability Clearance through the concerned Property Section/Unit within the prescribed period provided herein.

II. PRESCRIBED PERIODS

PERSONNEL ACTION	PRESCRIBED PERIOD
Retirement	At least three (3) months before the effectivity date
Resignation	At least thirty (30) calendar days before the effectivity date
Transfer/Reassignment within NIA	At least thirty (30) calendar days before the effectivity date, or fifteen (15) calendar days after the effectivity
Transfer to other Government Agency	At least thirty (30) calendar days before the effectivity date
Maternity Leave	Prior to the commencement of maternity leave, whenever turnover of accountable properties is required
Study Leave	Prior to the approved leave period, whenever turnover of accountable properties is required

PERSONNEL ACTION	PRESCRIBED PERIOD
Vacation Leave	At least 10 calendar days prior to the approved leave period, whenever turnover of accountable properties is required
Promotion (to another office/region/including CO)	At least thirty (30) calendar days before assumption to the new office
Promotion (same office)	Only when the transfer of property accountability is required
Cessation of Coterminous Appointment	At least thirty (30) calendar days before the effectivity date
Separation from the Service due to Death	The concerned Head of Office/Unit or authorized representative shall coordinate with the Property Section/Unit within fifteen (15) working days from receipt of the official notice of death to facilitate the inventory, turnover, transfer, or settlement of all government properties issued to the deceased employee.

III. RESPONSIBILITY OF HUMAN RESOURCES DIVISION (HRD) / ADMINISTRATIVE SECTION

To submit to the Property Section/Unit the names of all personnel covered by the above-listed personnel action for the preparation of the Property Accountability Clearance.

IV. RESPONSIBILITY OF PROPERTY SECTION/UNIT

1. Upon receipt from HRD / Administrative Section of the list of all personnel covered by the above-listed personnel actions, notify the concerned personnel to coordinate with the Property Section relative to their list of Property Accountability.
2. Issuance of the list of Property Accountability per personnel annually.

V. GENERAL GUIDELINES

1. Employees who are required to secure a Property Accountability Clearance shall first coordinate with the concerned Property Section/Unit for verification of all government properties issued under their accountability and/or custody/actual use.
2. The Property Section/Unit shall verify all government-issued Property, Plant and Equipment (PPE), Semi-Expendable Properties, ICT equipment, furniture, fixtures, motor vehicles, machinery, and other accountable properties based on PAR, ICS, ARE, property records, and other relevant accountability documents.
3. All government-issued properties shall be returned to the Property Section/Unit. Returned government-issued properties may be transferred to another accountable officer through the prescribed accountability forms prior to the issuance of the Property Accountability Clearance.
4. In cases involving lost, damaged, destroyed, or unserviceable government property, the concerned personnel shall comply with the applicable provisions of Presidential Decree No. 1445, relevant COA Circulars, and existing NIA policies prior to the issuance of the Property Accountability Clearance.

5. The Property Accountability Clearance shall be issued only upon verification that the personnel has no outstanding property accountability.
6. The prescribed processing periods shall be utilized for verification of property records, physical inventory, reconciliation of accountabilities, turnover or transfer of accountable properties, and completion of documentary requirements.
7. Heads of Offices/Units shall ensure compliance with this Memorandum Circular and facilitate the timely turnover, transfer, inventory, and proper documentation of government properties.
8. The Property Accountability Clearance shall cover all government-issued accountable properties recorded under the personnel's name, regardless of funding source, procurement modality, date of acquisition, or location of assignment.
9. The issuance of a Property Accountability Clearance shall not relieve any employee from administrative, civil, or criminal liability arising from loss, misuse, damage, or unauthorized disposition of government property if subsequently established.
10. No Property Accountability Clearance shall be issued while there remains any unresolved property accountability unless otherwise authorized under existing laws, COA rules and regulations, or NIA policies.

VI. EFFECTIVITY

This Memorandum Circular shall take effect immediately upon approval and shall remain in force until amended or repealed.

For your guidance and strict compliance.

ENGR. EDUARDO EDDIE G. GUILLEN
Administrator

Date: 03 SEP 2026