



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS  
OFFICE OF THE SECRETARY  
MANILA

097-13 DPWH  
11-12-90

October 31, 1990

DEPARTMENT ORDER

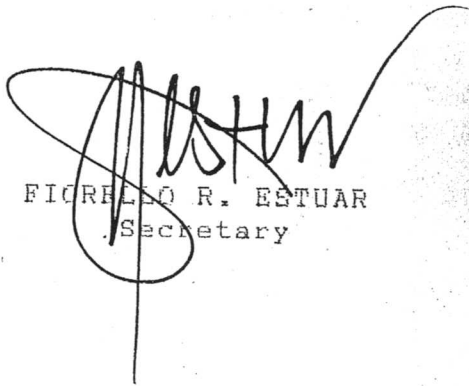
NO. **239**<sup>m</sup>  
Series of 1990 <sub>11/12</sub>

SUBJECT : Guidelines and Procedures in the Receipt, Inspection, Acceptance, Issuance, Custody and Physical Inventory of DPWH Assets

In order to establish an efficient and effective management and control over assets owned by the Department, effective immediately, the attached guidelines and procedures in the receipt, acceptance, issuance, custody and physical inventory of DPWH assets is hereby adopted.

Pursuant with these guidelines and in accordance with the provisions of Article III, Section 511 of the National Accounting and Auditing Manual, all concerned are hereby directed to conduct an annual physical inventory of all fixed assets of the Department. The first physical inventory shall be conducted immediately upon approval of this Department Order and the succeeding physical inventories shall be conducted every December thereafter. The annual physical inventory shall be directly supervised and monitored by the DPWH Physical Inventory Taking Committee reconstituted under Department Order No. 206 series of 1990.

Strict compliance of this Department Order is hereby enjoined.

  
FIDELJO R. ESTUAR  
Secretary

# Guidelines and Procedures in the Receipt, Inspection, Acceptance, Issuance, Custody and Physical Inventory of DPWH Assets

## I. Coverage

This Department Order consists of two parts. Part one provides for the guidelines and procedures in the receipt, inspection, acceptance, issuance and custody of supplies and materials, semi-expendable items and fixed assets and Part Two provides for the guidelines and procedures in the physical inventory of these assets except supplies and materials which are owned by the Department.

## II. Definition of Terms

The terms used in this Department Order and their corresponding definitions are given below:

1. Assets - refers to all properties, rights or any resources of value.

2. DPWH Assets - refers to all properties for which DPWH exercises the right of ownership.

3. Current Assets - includes cash, receivables, inventories, supplies and materials and semi-expendable items which can be consumed or converted into cash within the operating cycle of a given entity.

4. Supplies and Materials - refers to things which are used in the operation of the Department and are normally consumed within one year.

5. Semi-expendable items - refers to things which are used in the operation of the Department and although they have a life expectancy of more than one year and when used, do not readily suffer any material or substantial change or alteration in size or form, can not be classified under fixed asset because they are not capital in nature nor can they be classified under supplies and materials because although they are expendable, their useful life normally extends beyond one year.

However, for purposes of physical inventory, recording of assets in the Asset Registry Book, property numbering and tagging prescribed under this Department Order, semi-expendable asset shall only include furnitures, fixtures and equipments classified as semi-expendable asset with an account code of 8-72-600 under the Standard Government Chart of Accounts (SGCA).

6. Fixed Assets - includes lands, buildings, furnitures, fixtures, equipments and books which are more or less capital in nature and which, when used, do not suffer any material or substantial change or alteration in size or form (SGCA).

III. Part One - Guidelines and Procedures in the Receipt, Inspection, Acceptance, Issuance and Custody of Current and Fixed Assets

A. RECEIPT

1. All assets covered by this Department Order delivered to any DPWH Office for acceptance shall be received by the respective supply and property management division/section/unit concerned (SPMD)
2. Unless otherwise provided, receipt of the asset by SPMD means acknowledgement of the delivery made and will not pass title of the asset to DPWH.

B. INSPECTION

1. Upon receipt of the asset delivered, SPMD shall request ASMCD for its inspection and the same shall be inspected simultaneously or independently by the inspectors of SPMD and ASMCD in accordance with Ministry Order No. 64 series of 1986.
2. For highly technical items in which SPMD has no technical capability to determine its compliance to the specification called for, a request for assistance in the inspection shall be made by SPMD.

C. ACCEPTANCE

1. Upon completion of the inspection, SPMD and ASMCD inspectors shall issue their respective certificate of inspection stating the result of their inspection, their observations thereof and their recommendations.
2. After its inspection, SPMD shall issue a certificate of acceptance to the assets delivered. Once the certificate of acceptance has been issued, the title of the asset passes to DPWH unless otherwise provided.
3. After issuance of the certificate of acceptance, ASMCD shall assign a property number to the asset

and shall mark the asset with the property number (Please see Annexes B and E for Instructions on property numbering and marking respectively). The same shall also be entered in the Asset Registry Book (ARB) of ASMCD (Please see Annex A and Exhibit 1 - for instructions on the use of ARB). No asset shall be issued to the end user without ASMCD Property No. marked on the asset.

4. The inspection of SPMD is independent from the inspection of ASMCD hence, SPMD may proceed with its inspection and may issue a certificate of acceptance without waiting for the inspection report of ASMCD. However, no payment for delivery made shall be processed by the Accounting Division/Section/Unit concerned without the inspection report of SPMD and ASMCD.

#### D. ISSUANCE

1. Upon acceptance of the asset, SPMD shall notify the requisitioning office/end user concerned of its availability for issuance.
2. SPMD shall issue the asset in accordance with the following procedure:
  - a. For supplies and materials including semi-expendable items
    - a.1 A Requisition and Issue Voucher (RIV) shall be prepared by the requisitioning office/end user and the same shall be submitted to SPMD.
    - a.2 Upon receipt of the RIV, SPMD shall issue the same to the requisitioning Office/end user together with the delivery slip.
    - a.3 Subsequent requisitions shall only be issued upon proof that the requisitioning Office/end user has submitted its consumption report for the previous months to ASMCD in case of supplies and materials and report of waste materials to SPMD in case of spare parts and other semi-expendable items.
    - a.4 Based on the RIVs received, a supplies adjustment sheet shall be prepared by SPMD every month in 3 copies. The original shall be submitted to the accounting division/section/unit concerned together with the RIVs which shall be made as a basis for

the preparation of the journal voucher in dropping the assets from the book of accounts; the duplicate shall be forwarded to ASMCD which shall be made as a basis for determining the stock position of the Office by comparing it with the consumption reports, and the triplicate copy shall be retained by SPMD for its file.

b. Fixed Assets and Semi-Expendable Items

b.1 Upon receipt of the notice of the assets' availability for issuance, the end user/requisitioning office shall request SPMD for its issuance stating forth the place where the asset will be delivered.

b.2 Upon receipt of the asset by the end/user, the same shall be entered in the Asset Registry Book (ARB) of the Office concerned.

b.3 All issuances of fixed assets shall be covered by a Memorandum Receipt (MR) which shall be prepared in four copies and distributed as follows:

Original	- SPMD
Duplicate	- Chief of Office concerned
Triplicate	- ASMCD
Quadruplicate	- COA

Blank MR forms shall be pre-numbered and controlled by ASMCD. Additional MRs shall not be released to SPMD unless the triplicate copy of the used MRs have been forwarded to ASMCD and a monthly report of used MRs have been submitted by SPMD to ASMCD. For this purpose, upon approval of this Department Order, all blank MRs shall be surrendered to ASMCD for assignment of numbers. Subsequent requisitions of blank MRs shall be made by ASMCD.

b.4 To properly establish accountability and responsibility, assets shall be issued only by SPMD to the Chief of Office concerned. However, the Chief of Office to whom the MR was issued may re-MR the same to the actual end-user by requesting ASMCD for the re-MR of the property. The re-MR shall be prepared in five copies to be distributed as follows:

Original - Chief of Office concerned  
Duplicate - end user  
Triplicate - ASMCD  
Quadruplicate - SPMD  
Quintuplicate - COA

Except for basic properties needed by casual/ daily wage and contractual employees, the Chief of Office shall re-MR the property to permanent or regular employees only, otherwise he will continue to be primarily accountable for the property. Clearance for financial accountability shall also be signed by the Chief, ASMCD.

For purposes of issuance of MR, the Chief of Office is the highest Official from the rank of Division Chief and above in the place where the Official is holding his Office.

#### D. CUSTODY

All fixed assets issued to an Office are the property of the Office where the asset was issued. The transfer of fixed asset from one Office to another is prohibited except when the asset is no longer needed by the Office where it was assigned. In such a case, the asset shall be turned over to SPMD for appropriate action.

For this purpose, the term "Office" refers to the place where an official from the rank of division chief and above is performing his official functions.

Likewise, the transfer or movement of the Official or employee who is primarily accountable to the property from one Office to another does not carry with it the authority to transfer the properties issued to him thru an MR or re-MR. In such a case, the properties shall be turned-over to the Chief of Office where the properties were assigned.

#### IV. Part II - Guidelines and Procedures in the Conduct of Physical Inventory of Fixed Assets

##### A. Pre-Inventory Activities

##### 1. Team Formation

Upon approval of this Department Order, all

team leaders of Supervising Inventory Teams as herein created are ordered to organize their respective inventory teams as follows:

#### 1.1 Supervising Inventory Teams

Supervising inventory team shall be organized and shall exercise general supervision over the physical inventory taking activities in the following Offices:

<u>Supervising Inventory Team</u>	<u>Office</u>
a. One Central Office Supervising Inventory Team (COSIT)	Office of the Secretary, Services, Bureaus and PMOs in the Central Office
b. One Regional Office Supervising Inventory Team for every Region (ROSIT)	Offices in the Regional Office and PMOs within the Region
c. One District/City Engineering Office Supervising Inventory Team for every DEO/CEO (DSIT/CSIT)	DEO/CEO
d. One Regional Equipment Service Supervising Inventory Team for every RES (RESSIT)	RES/AES

#### - Composition

Except for the Central Office Supervising Inventory Team (COSIT), all supervising inventory teams shall be composed of the following:

- Head of Office	Team Leader
- Chief of Comptrollership and Financial Management Division/Section/Unit	Asst. Team Leader
- 1 Mechanical Engineer	Member
- 1 Civil Engineer	Member
- 1 Accountant from CFM	Member
- 2 Supply Officers from AMM	Member

All members shall be designated by the Team Leader.

In case of ROSIT, the Asst. Regional Director for Administration will be the team leader.

The Central Office Supervising Inventory Team shall be composed of the following:

Chief, ASMCD	Team Leader
Chief, SPMD	Asst. Team Leader
2 ASMCD Supply Officers	
designated by the Chief, ASMCD	Member
2 SPMD Supply Officers	
designated by teh Chief, SPMD	Member
Head, Mechanical Engineer, BOE	
designated by BOE Director	Member
Head, Civil Engineer, BOE	
designated by BOE Director	Member
1 ICC Representative	
designated by the Chief, MIS	Member

- Functions

The Supervising inventory teams shall perform the following functions:

1. Conduct seminar on inventory systems and procedures.
2. Coordinate, supervise and monitor all inventory taking activities in their respective jurisdiction.
3. Review and consolidate all inventory reports submitted by the inventory teams under its jurisdiction.
4. Assign new Property Number to all inventoried assets except assets in PMOs maintaining separate books of accounts.
5. Monitor all post inventory activities of all inventory teams under its jurisdiction.

1.2 Inventory Teams

The following inventory teams shall be organized and shall conduct the actual physical inspection and counting of the assets to be inventoried in the following Offices:

Inventory Team

Office

- Central Office Inventory Teams



a. Office of the Secretary      Office of the Secretary  
Inventory Team (OSIT)      Undersecretaries, Asst.  
Sec., PBAC, COA, CAAC  
and Fact Finding  
Committee

b. One Service Inventory Team      Office of the Service  
for every Division under      Chief and all  
the Service (SIT)      Divisions under the  
Service

c. One Bureau Inventory Team      Office of the Bureau  
for every Division under      Director, Asst. Bureau  
the Bureau (BIT)      Director and all  
Divisions under the  
Bureau

d. One PMO Inventory Team      Office of the Project  
for every clustered PMO      Manager and all PMOs  
(PMOIT) (For clustering      under the cluster  
of PMOs please see  
Annex d)

- Regional Offices Inventory Teams

a. One Regional Office Inventory      Office of the R.D.  
Team for every division      Asst. R.D., all  
under the Regional Office      divisions under  
(ROIT)      the R.O. and all  
PMOs within the  
Region without  
separate book of  
accounts

b. One Project Management Office      All PMOs within  
Inventory Team for every PMO      the Regional  
within the region (RPMOIT)      Office maintaining  
separate book of  
accounts.

- Regional Equipment Services Inventory Teams

a. One Regional Equipment Service      Office of the REE,  
Inventory Team for every      Asst. REE and all  
section under RES (RESIT)      sections under RES

- District/City Engineering Offices

a. One District/City Engineering      Office of the DE,  
Office Inventory Team for every      Asst. D.E. and all  
section under the District/City      sections under the  
Engineering Office (D/CIT)      D/CEO

- Area Equipment Service Inventory Teams

- a. One Area Equipment Service Inventory Team for every AES (AESIT). Office of the Area Equipment Engineer, Asst. AEE and all units under the AES.

- Composition

Except for the OSIT, all inventory teams shall be composed of the following:

Chief of Division/Section	Team Leader
1 Supply Officer	
Designated by the team leader	Member
3 Inventory Workers to be chosen by the team leader	Member
1 COA Representative	Witness

The Office of the Secretary Inventory Team (OSIT) shall be composed of the following:

1 ASMCD Supply Officer III	
designated by the Chief, ASMCD Team Leader	
1 SPMD Supply Officer IV	
designated by the Chief, SPMD Asst. Team Leader	
1 Representative of the Office under inventory	Member
2 Inventory Workers from ASMCD and SPMD	Member
1 COA Representative	Witness

Functions -

The inventory teams shall perform the following functions:

1. Conduct physical inventory of all fixed assets within their respective division/section
2. Assign/adopt values to assets without records of acquisition
3. Submit inventory reports to their respective supervising inventory team within 15 calendar days after physical inspection and counting was made.

## 2. Conduct of Seminars

Seminars and echo seminars will be conducted on the systems and procedures in physical inventory taking by the following:

<u>Who Will Conduct the Seminar</u>	<u>Participants</u>
Central Office Supervising Inventory Team	All Team leaders and Asst. team leaders of OSIT and ROSIT and the team leaders and the designated supply officer members of all Central Office inventory teams.
Regional Office Supervising Inventory Teams	Team Leader and Asst. Team leader of RESSIT and DSIT/CSIT, and all team leaders and designated supply officer members of ROIT and RPMOIT.
District/City Supervising Inventory Teams	Team Leader and designated Supply Officer Members of DIT/CIT
Regional Equipment Service Supervising Inventory Team	Team Leaders and designated supply officer members of RESIT and AESIT

### B. Actual Physical Inventory

Immediately after the seminar, the inventory teams will conduct the actual physical inventory of assets covered by this Department Order. During such period, no physical movement/transfer or disposal of property shall be made. The inventory teams shall conduct the actual physical inventory in accordance with the following procedure:

1. After its formation, the inventory team shall secure a copy of the existing inventory report (General Form No. 4 (A)) or any inventory listing of assets in their respective Offices from the designated supply officer or property custodian.
2. Based on the existing inventory report/list it shall proceed with the actual physical inventory by identifying and comparing the assets included in the list with the assets on hand.

2.1 For assets included in the inventory report/list and found in the place of inventory - The team shall:

- a. Verify the condition of the asset (whether serviceable or unserviceable and if unserviceable whether they are recommending it for repair or for disposal) and the same shall be noted in the inventory report/list.
- b. Attach the inventory tag. (Please see Annex C for instructions on Tagging).

2.2 For assets found in the place of inventory but not included in the inventory report/list - The inventory team shall:

- a. Prepare a separate inventory list of the following assets found in the place of inventory but not included in the list.

1. All fixed assets as herein defined except land and building. (Account Code 8-79-800)

In determining whether an asset is a fixed asset to be included in the inventory or part of land and building which should be excluded in the inventory, the guiding rule is that if the asset can be moved from one place to another without impairment to the property to which they are fixed, the asset shall be included in the physical inventory.

2. All semi-expendable assets as herein defined including semi-expendable supplies, containers and property purchased for use in the course of government operations which have a market value for which no deposit were paid when the contents were purchased. Account Code 8-72-600).

- b. Verify the ownership of the assets. Unless otherwise proven, all assets inside DPWH premises are presumed to be owned by the Department. All assets claimed to be personal or private shall be disclosed in the inventory report.

- c. Attach the inventory tag (Please see Annex C for instructions in tagging).

2.3 Assets included in the list but not found at the place of inventory shall be verified as to its whereabouts. If found in another place outside the jurisdiction of the inventory team, or if its whereabouts remains unknown after verification was made, the same shall be disclosed in the inventory report/list but shall not be included in the final inventory report.

2.4 DPWH assets not included in the list and not found at the place of inventory but its existence was established by any document or by any person having knowledge of the same shall be verified as to its whereabouts. If found in another place outside the jurisdiction of the inventory team, or its whereabouts remains unknown after verification was made, the same shall be disclosed in the inventory report/list. Efforts should also be made to locate any document pinpointing the responsible officer to the property.

#### C. Post Inventory Activities

1. After the actual physical inventory, all inventory teams shall prepare its inventory reports by using ASMCD Form No. 1 (Asset Registration Book (ARB) (Please see Annex for Instruction in the use of ARB). The inventory team shall prepare the ARB in 5 copies to be distributed as follows:

Original	- Assets and Supplies Management and Control Division/Section
Duplicate	- Respective Supervising inventory team
Triplicate	- SPMD
Quadruplicate	- Office' copy
Quintuplicate	- COA

2. The duplicate copy and the quadruplicate copy shall be submitted to the respective supervising inventory team within 15 days after the actual physical inventory. The supervising inventory team shall review, consolidate and submit the same to the ROSIT in case of RESSIT and DSIT/CSIT and COSIT in case of Central Office inventory teams and ROSIT. The COSIT in case of assets in the Central Office and ROSIT in case of assets in RO except assets on PMOs maintaining separate books of accounts, DEO/CEO, RES and AES shall assign new property numbers (Please see Annex C for instruction on property numbering)

to the newly inventoried assets and shall return the Office' copy of ARB (quadruplicate) with the new property number to the Office concerned.

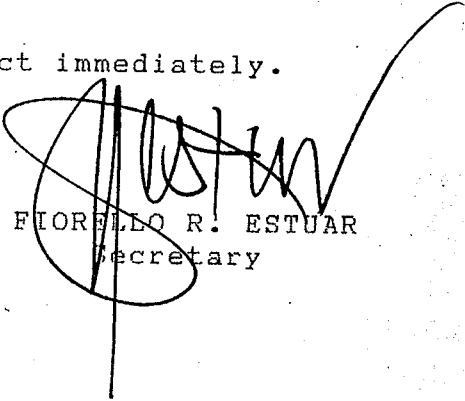
3. Upon receipt of its copy of the ARB with the new property number, the inventory team shall indicate the same in the original, triplicate and quintuplicate copy of the ARB before giving the copy to the Offices concerned. The inventory team shall also enter the new property number on the inventory tag previously attached to the property during the inventory and shall mark the asset with the new property number. (Please see Annex E on instructions in marking). ASMCD shall also reconcile the ARB with the books of accounts and the necessary adjustments shall be made in accordance with existing accounting and auditing rules and regulations.
4. Based on the ARB with the new property number, SPMD shall replace the MRs previously issued with pre-numbered MRs.
5. The Office copy (quadruplicate) of the ARB shall now serve as the subsidiary ledger of the Office concerned of all the assets found in their Office. The ARB shall be kept and maintained by the Office concerned and any new acquisition, disposal or transfer (whether physical movement or change of accountable officer to the property) shall be disclosed in the ARB. The ARB shall also be made as the basis of the annual physical inventory to be conducted hereafter.
6. Inventory reports consolidated by ROSIT shall be submitted to COSIT within 45 calendar days from the actual physical inventory for review, evaluation, verification, consolidation and computerization. COSIT shall also make a report on the result of the inventory conducted, including its findings and recommendations to the Central Office Inventory Committee. The latter shall analyze, evaluate and formulate recommendations of the Secretary.

V. Repealing Clause

All Department Orders, Circulars and Memorandum inconsistent herewith is hereby amended/modified accordingly.

VI. Effectivity

This Department Order shall take effect immediately.



FIORIELLO R. ESTUAR  
Secretary

## ANNEX A

### THE ASSET REGISTRY BOOK (ASMCD FORM NO. 1)

#### I. Introduction

The Asset Registry Book (ARB) is a subsidiary ledger of the fixed assets and semi-expendable asset accounts of the Department designed by the Assets and Supplies Management and Control Division in order to facilitate the conduct of physical inventory and the reconciliation of the assets with the books of accounts. All acquisitions, disposals and transfers of fixed assets and semi-expendable assets of the Department are reflected in the ARB. The ARB is to be maintained by the Assets and Supplies Management and Control Division/Section/Unit and all Offices of the Department where the assets are assigned.

#### II. Advantages of the Adoption and Use of the Asset Registry Book

The Asset Registry Book provides better management and control over the assets of the Department because of its following features:

1. Unlike General Form No. 41 (A), the Asset Registry Book provides comprehensive information as to the history of the asset from its acquisition up to its disposal.
2. It enables the Head of Office obtain the optimum use of the assets because it provides ready information as to the total number of assets in each Office by classification and type including information on the condition of the asset.
3. It is designed so as to enable the Department to reconcile the physical inventory of the assets with the books of accounts.
4. It facilitates the conduct of physical inventory because of the adoption of new property numbering system (ASMCD Property No. ).
5. It clearly pinpoints the accountable officer to the asset.



6. It is designed to be adaptable to computerization to provide a more simple, orderly and comprehensive report.

### III. Instruction in Accomplishing the Asset Registry Book

The Asset Registry Book (ARB) (Please see exhibit 1) is accomplished as follows:

1. The Asset Registry Book is headed by its title. Immediately below the title is a blank space provided for entering the major classification of the asset. The major classification of the asset to be used are as follows:

- A - Land
- B - Building
- C - Equipment
  - C11 - Watercraft and Appurtenances
  - C12 - Motor Vehicles
  - C13 - Construction Equipment and Accessories
  - C16 - Office Furnitures, Fixtures and Equipment
  - C17 - Industrical and Scientific Equipment
  - C18 - Ordnance
  - C19 - Technical and Scientific Equipment
  - C20 - Firefighting Equipment
  - C21 - Telegraph, Telephone, Cable, Radio Equipment
  - C22 - Aircraft
  - C24 - Books and Journals
  - C29 - Other Equipment

2. Agency - On the upper left hand corner of the ARB is the space provided for Agency. The name of the Office (i.e. division/clustered PMO/section/unit is entered in the space provided. (For clustering of PMOs please see Annex D).

3. Account Code - On the upper right hand corner of the ARB is the Account Code. The subsidiary ledger coding prescribed in the Standard Government Chart of Accounts is entered under the "Account Code". For this purpose, the following account will be used for the account code.

- a.1 8-72-600 - This account is used to record the semi-expendable supplies, containers, furnitures, fixtures equipment and books charged against the appropriation of the Department (MOE) with a value

of less than P1,500 and/or with a life expectancy of more than one year. (Standard Government Chart of Accounts)

a.2 8-79-800 - This account is used to record the cost of appraised value or other appropriate value of furniture, fixtures, equipment and books charged against appropriation for capital outlay (allotment class 300-33), more or less capital in nature and which, when used do not suffer any material or substantial change or alteration in size or form. (Standard Government Chart of Accounts). When the asset falls within this account, the subsidiary ledger code that will be used as the account code of the ARB are as follows:

- 8-79-811 - Watercraft and appurtenance
- 8-79-812 - Motor Vehicles
- 8-79-813 - Construction Equipment and Accessories
- 8-79-816 - Office Furnitures, Fixtures and Equipment
- 8-79-817 - Industrial and Scientific Equipment
- 8-79-818 - Ordnance
- 8-79-819 - Technical and Scientific Equipment
- 8-79-820 - Firefighting Equipment
- 8-79-821 - Telegraph, Telephone, Cable, Radio  
Equipment
- 8-79-822 - Aircraft
- 8-79-824 - Books and Journals
- 8-79-829 - Other Equipment

4. Type - On the upper left hand corner of the ARB under the account code is the type. The sub-classification of the asset under the major classification are entered in the space provided for "type" (Please see Annex A-1) for the type of asset to be entered under the major classification).

5. ASMCD Property No. - The first column of the ARB is the ASMCD Property No.. The number assigned by Assets and Supplies Management and Control Division/Section/Unit concerned is entered in this column (Please See Annex B for Instructions in Property Numbering).

6. F - The letter "F" on the second column of the ARB stands for folio. This column indicates the no. of the property jacket kept by ASMCD which contain all documents pertaining to the asset.

7. DPWH Property No. - The Old Property No. of assets, if any, assigned before the adoption of ASMCD No. is entered under the third column of the ARB.

8. Description - The complete description of the property together with its accessories are entered in the fourth column of the ARB. For uniformity of description to be used for the same type of asset, please see ANNEX F

9. Status - the condition of the asset, i.e., whether operational or unserviceable and if unserviceable, whether for repair or for disposal are entered under this column.

10. Acquisition Cost - the acquisition cost of the asset and the funding source where the asset was charged is entered in this column.

For existing assets whose acquisition cost cannot be determined due to lack of documents/information, the following rules on costing of assets shall be observed:

1. Use an adopted cost. Adopted cost is the value of assets with similar description within the office.
2. When there is no similar asset wherein an adopted cost can be taken, use an assigned value of P1,501.00.

Adopted cost and assigned value shall be used for inventory reporting purposes only and cannot be used for valuation in the disposal of assets and the determination of accountabilities.

11. Accountable Official - the name of the designation of the accountable officer to whom the asset was issued is entered under this column.

12. Memorandum Receipt - the number of the Memorandum Receipt assigned by ASMCD and the date it was issued is entered under this column.

13. Remarks - Other useful information pertaining to the asset is entered in this column.

ASAC Form No. 1  
January 1989

Account Code	Type
--------------	------

## ASSET REGISTRY BOOK

AGENCY

[illegible]

五  
四  
三  
二  
一

- A - Operating
- B - For Repair
- C - Unserviceable

ANNEX A - 1

CODE FOR THE CLASSIFICATION OF ASSETS

I - MAJOR CATEGORY OF ASSETS

- A - LAND
- B - BUILDING
- C - EQUIPMENT

II - MAJOR CLASSIFICATION OF ASSETS

- C11 - WATERCRAFT & APPURTENANCES
- C12 - MOTOR VEHICLES
- C13 - CONSTRUCTION EQUIPMENT & ACCESSORIES
- C16 - OFFICE FURNITURES, FIXTURES & EQUIPMENT
- C17 - INDUSTRIAL & SCIENTIFIC EQUIPMENT  
(BRS/MEDICAL/DENTAL)
- C18 - ORDNANCE
- C19 - TECHNICAL & SCIENTIFIC EQUIPMENT
- C20 - FIREFIGHTING EQUIPMENT
- C21 - TELEGRAPH, TELEPHONE, CABLE, RADIO EQUIPMENT
- C22 - AIRCRAFT
- C24 - BOOKS & JOURNALS
- C29 - OTHER EQUIPMENT (ASSETS WHICH CANNOT BE CLASSIFIED  
TO ANY OF THE ABOVE-MENTIONED CATEGORY  
OF EQUIPMENT)

III - TYPE OF ASSETS UNDER EACH MAJOR CLASSIFICATION

C11 - WATERCRAFT & APPURTENANCES

- WA1 - DREDGE
- WA2 - TUGBOATS
- WA3 - FLOATING CRANE
- WA4 - DUMPING SCOW
- WA5 - WORKBOAT
- WA6 - PUSHBOAT
- WA7 - FLAT BARGE
- WA8 - WATER & OIL BARGE
- WA9 - ANCHOR BARGE

C12 - MOTOR VEHICLES

- MV1 - AUTOMOBILE
- MV2 - PICK-UP
- MV3 - JEEP
- MV4 - STATION WAGON
- MV5 - VAN
- MV6 - MOTORCYCLE
- MV7 - ACCESSORIES - (BOUGHT/INSTALLED SEPARATELY)
- A - HAND (MECH.) TOOLS

- B - STEREO SET
- C - AIR-CONDITIONING UNIT
- D - CAR FAN
- E - SEAT COVER
- F - BURGLAR ALARM

C13 - CONSTRUCTION EQUIPMENT & ACCESSORIES

- CE1 - AIR COMPRESSOR
- CE2 - JACK HAMMER
- CE3 - PAVEMENT BREAKER, PNEUMATIC
- CE4 - PNEUMATIC TAMPER
- CE5 - RIVET HAMMER
- CE6 - RIVET BUSTER
- CE7 - OFF-SET-HOLD-ON
- CE8 - IMPACT WRENCH
- CE9 - DRILL BREAKER; AIR DRILL
- CE10 - ASPHALT PLANT
- CE11 - ASPHALT DISTRIBUTOR
- CE12 - ASPHALT PAVER
- CE13 - ASPHALT KETTLE
- CE14 - BROOM MOTORIZED SWEEPER
- CE15 - CHIP SPREADER
- CE16 - PAVE BASE
- CE17 - COLD ASPHALT MIXER
- CE18 - BATCHING PLANT
- CE19 - CONCRETE PAVER
- CE20 - CONCRETE MIXER
- CE21 - POWER TROWER
- CE22 - CONCRETE FINISHER
- CE23 - CONCRETE VIBRATOR
- CE24 - CONCRETE BUCKET
- CE25 - CONCRETE CART
- CE26 - BAR BENDER
- CE27 - BAR SHEAR
- CE28 - CONCRETE SAW
- CE29 - TRANSIT MIXER
- CE30 - CONCRETE GUN
- CE31 - PORTABLE CRUSHING & SCREENING PLANT
- CE32 - ROCK CRUSHER
- CE33 - WASHING & SCREENING PLANT
- CE34 - VIBRATING SCREEN
- CE35 - ROAD RIPPER
- CE36 - CARRYALL SCRAPER
- CE37 - CRAWLER MOUNTED CRANE
- CE38 - TRUCK MOUNTED CRANE
- CE39 - HYDRAULIC CRANE
- CE40 - PORTABLE CONVEYOR
- CE41 - DRAGLINE BUCKET
- CE42 - CLAMPSHELL BUCKET
- CE43 - HYDRAULIC EXCAVATOR (CRAWLER MOUNTED)

CE44 - HYDRAULIC EXCAVATOR (WHEEL MOUNTED)  
 CE45 - GENERATORS  
 CE46 - STAKE TRUCK  
 CE47 - DUMP TRUCK  
 CE48 - TRUCK TRACTOR  
 CE49 - WATER/FUEL TANK TRUCK  
 CE50 - MAINTENANCE TRUCK  
 CE51 - FORKLIFT  
 CE52 - TRICYCLE  
 CE53 - ROAD MAINTAINER  
 CE54 - SHUTTLE BUS  
 CE55 - BICYCLE  
 CE56 - WRECKER TRUCK  
 CE57 - ISUZU ELF  
 CE58 - TRAILER LOW BED  
 CE59 - TRAILER ARMY SURPLUS  
 CE60 - TRAILER ASPHALT PLANT  
 CE61 - TRAILER DUMP  
 CE62 - CRAWLER TRACTOR/PNEUMATIC  
 CE63 - FRONT END LOADER  
 CE64 - ROTARY SWEEPER  
 CE65 - ROAD GRADER  
 CE66 - TOWED GRADER  
 CE67 - PILE HAMMER  
 CE68 - DROP HAMMER  
 CE69 - PILE EXTRACTOR  
 CE70 - WATER PUMP SETTING OUTFIT  
 CE71 - GAS PUMP SETTING OUTFIT  
 CE72 - HYDRAULIC POWER UNIT  
 CE73 - CHAIN SAW  
 CE74 - POWER HACKSAW  
 CE75 - PORTABLE RIVET FORGE  
 CE76 - LUBRICATING OUTFIT  
 CE77 - CRANKSHAFT GRINDER  
 CE78 - WELDING MACHINE/ARC WELDER  
 CE79 - HYDRAULIC JACK  
 CE80 - ASPHALT TANK  
 CE81 - WATER TANK  
 CE82 - PAINT SPRAY OUTFIT  
 CE83 - SAND BLASTING MACHINE  
 CE84 - FUEL TANK  
 CE85 - STEAM CLEANER  
 CE86 - RIG ROLLER  
 CE87 - TRUCK PRESSE  
 CE88 - CORING OUTFIT  
 CE89 - ROAD ROLLER  
 CE90 - ROLLER JEEP MAINTENANCE  
 CE91 - PNEUMATIC ROLLER  
 CE92 - SHEEPSFOOT ROLLER  
 CE93 - ROCK DRILL  
 CE94 - PLATFORM SCALE  
 CE95 - PULVI-MIXER

CE96 - LANE/TRAFFIC MARKER  
 CE97 - POWER HAMMER  
 CE98 - VIBRATORY ROLLER COMPACTOR  
 CE99 - VIBRATORY PLATE COMPACTOR  
 CE100 - SOD CUTTER  
 CE101 - MOWER  
 CE102 - ROCK DRILLER  
 CE103 - GRASS CUTTER  
 CE104 -  
 CE105 -  
 CE106 -  
 CE107 -  
 CE108 -  
 CE109 -  
 CE110 -

C16 - OFFICE FURNITURES, FIXTURES & EQUIPMENT

OFE1 - CHAIR, SR. EXECUTIVE  
 OFE2 - CHAIR, JR. EXECUTIVE  
 OFE3 - CHAIR, CLERICAL  
 OFE4 - CHAIR, VISITOR  
 OFE5 - CHAIR, CONFERENCE  
 OFE6 - CHAIR, DRAFTING/DRAWING  
 OFE7 - TABLE, SR. EXECUTIVE  
 OFE8 - TABLE, JR. EXECUTIVE  
 OFE9 - TABLE, CLERICAL  
 OFE10 - TABLE, TYPING  
 OFE11 - TABLE, DRAFTING/DRAWING  
 OFE12 - TABLE, CONFERENCE  
 OFE13 - TABLE, SIDE/CENTER  
 OFE14 - TABLE, COMPUTER  
 OFE15 - TOP GLASS  
 OFE16 - CABINET, STEEL  
 OFE17 - CABINET, WOODEN  
 OFE18 - CABINET, APARADOR  
 OFE19 - BOOKSHELVES  
 OFE20 - DIVIDER  
 OFE21 - BOARD, BLACK  
 OFE22 - BOARD, WHITE  
 OFE23 - BOARD, DISPLAY/ILLUSTRATION  
 OFE24 - BOARD, SLIDE  
 OFE25 - SOFA/SETTEE  
 OFE26 - BENCH  
 OFE27 - STOOL  
 OFE28 - AIR CONDITIONER, WINDOW  
 OFE29 - AIR CONDITIONER, PACKAGE  
 OFE30 - AIR CONDITIONER, SPLIT  
 OFE31 - CALCULATOR, POCKET  
 OFE32 - CALCULATOR, ELECTRIC/SCIENTIFIC



OFE33 - TYPEWRITER, MANUAL  
 OFE34 - TYPEWRITER, ELECTRIC  
 OFE35 - MACHINE, ADDING  
 OFE36 - MACHINE, COPIER  
 OFE37 - MACHINE, DUPLICATING  
 OFE38 - MACHINE, SCANNER  
 OFE39 - MACHINE, COMPUTER  
 OFE40 - MACHINE, COMBO  
 OFE41 - MACHINE, PAPER CUTTER  
 OFE42 - MACHINE, CHECKWRITER  
 OFE43 - FAN, DESK  
 OFE44 - FAN, STAND  
 OFE45 - FAN, WALL  
 OFE46 - FAN, CEILING  
 OFE47 - FAN, EXHAUST  
 OFE48 - CLOCK, BUNDY  
 OFE49 - CLOCK, WALL  
 OFE50 - SAFE/VAULT  
 OFE51 - PROJECTOR, OVERHEAD  
 OFE52 - PROJECTOR, MOVIE  
 OFE53 - PFOJECTOR, SLIDE  
 OFE54 - PROJECTOR, AUDIOTONICS  
 OFE55 - SCREEN  
 OFE56 -  
 OFE57 -  
 OFE58 -  
 OFE59 -  
 OFE60 -

# C17 - INDUSTRIAL & SCIENTIFIC EQUIPMENT

ISE1 - APPARATUS  
 ISE2 - AUGER  
 ISE3 - AUTOCLAVE  
 ISE4 - ALTIMETER  
 ISE5 - BALANCE  
 ISE6 - BEAKER  
 ISE7 - CENTRIFUGE  
 ISE8 - CHISEL STEEL  
 ISE9 - CONCRETE AIR INDICATOR  
 ISE10 - CONCRETE BEAM FORM  
 ISE11 - COMFACTOR  
 ISE12 - COMPARATOR  
 ISE13 - CALIBRATION ANVIL  
 ISE14 - CYLINDER  
 ISE15 - CRUSHER, LABORATORY  
 ISE16 - COMPASS  
 ISE17 - CONSOLIDOMETER  
 ISE18 - DESSICAB  
 ISE19 - DIRECT SHEAR

ISE20 - DISTILLATOR  
ISE21 - EXTRACTOR  
ISE22 - END-MARKING DEVICE  
ISE23 - FIELD DENSITY  
ISE24 - FURNACE  
ISE25 - FLASH POINT  
ISE26 - GEESTICK LENGTH  
ISE27 - HUMIDIFIERS  
ISE28 - HEATER  
ISE29 - HYDROMETER  
ISE30 - JARS  
ISE31 - KIT TEST  
ISE32 - LOAD SETTLEMENT  
ISE33 - MACHINE  
ISE34 - MECHANICAL LOADING PRESS  
ISE35 - METER, MOISTURE  
ISE36 - MIXER  
ISE37 - MOLD  
ISE38 - MICROSCOPE  
ISE39 - OVEN  
ISE40 - PYROMETER CONTROL UNIT  
ISE41 - PLATE BEARING TEST  
ISE42 - PLATFORM BENCH BEAM  
ISE43 - POT, LABORATORY  
ISE44 - PAVEMENT BREAKER, HYDRAULIC  
ISE45 - PENETROMETER  
ISE46 - PERMEAMETER  
ISE47 - PYCNOMETER  
ISE48 - PACHOMETER  
ISE49 - PRIMER  
ISE50 - RING  
ISE51 - RECORDER TEST  
ISE52 - RESISTIVITY METER SET  
ISE53 - REFRIGERATING UNIT  
ISE54 - SIEVE  
ISE55 - SEISMOGRAPH  
ISE56 - SPLITTING TENSILE STRENGTH  
ISE57 - SCALE  
ISE58 - STEREOSCOPE  
ISE59 - SOIL LATHE  
ISE60 - SLOW, TABLE MOTORIZED  
ISE61 - STAND DE AIRING  
ISE62 - SHAKER  
ISE63 - STABILOMETER  
ISE64 - TESTER  
ISE65 - TURBIDOMETER  
ISE66 - TRAYS, SCREEN  
ISE67 - TRANSIT, POCKET  
ISE68 - TANK  
ISE69 - TABLE, VIBRATING  
ISE70 - VISCOSIMETER  
ISE71 - WATER BATH

ISE72 -  
ISE73 -  
ISE74 -  
ISE75 -  
ISE76 -  
ISE77 -  
ISE78 -  
ISE79 -  
ISE80 -  
ISE81 -  
ISE82 -  
ISE83 -  
ISE84 -  
ISE85 -  
ISE86 -  
ISE87 -  
ISE88 -  
ISE89 -  
ISE90 -

C18 - ORDNANCE

ORD1 - REVOLVER  
ORD2 - PISTOL  
ORD3 - SHOTGUN

C19 - TECHNICAL & SCIENTIFIC EQUIPMENT

TSE1 - TRANSIT  
TSE2 - TRIPOD  
TSE3 - LEVEL  
TSE4 - ROD/POLES  
TSE5 - STEEL TAPES  
TSE6 - MACHINE, REPRODUCTION (WHITEPRINT)  
TSE7 - MACHINE, DRAFTING  
TSE8 -  
TSE9 -  
TSE10 -

C20 - FIREFIGHTING EQUIPMENT

FEE1 - FIRE TRUCK  
FEE2 - RAINCOAT  
FEE3 - HELMET  
FEE4 - FIRE EXTINGUISHER  
FEE5 - AX  
FEE6 - GLOVES

C21 - TELEGRAPH, TELEPHONE, CABLE, RADIO EQUIPMENT

TCR1 -  
TCR2 -  
TCR3 -  
TCR4 -  
TCR5 -  
TCR6 -

C22 - AIRCRAFT

AIR1 - HELICOPTER

C24 - BOOKS & JOURNALS

BJ0 - GEN. WORKS, ENCYCLOPEDIAS, YEARBOOKS  
BJ1 - PHILOSOPHY AND RELIGIOUS DISCIPLINES  
BJ2 - RELIGION  
BJ3 - SOCIAL SCIENCES  
BJ4 - LANGUAGE  
BJ5 - PURE SCIENCES  
BJ6 - TECHNOLOGY (APPLIED SCIENCE)  
BJ7 - ARTS  
BJ8 - LITERATURE  
BJ9 - HISTORY & ALLIED

C29 - OTHER EQUIPMENT (Assets which cannot be classified to  
any mentioned category of equipment)

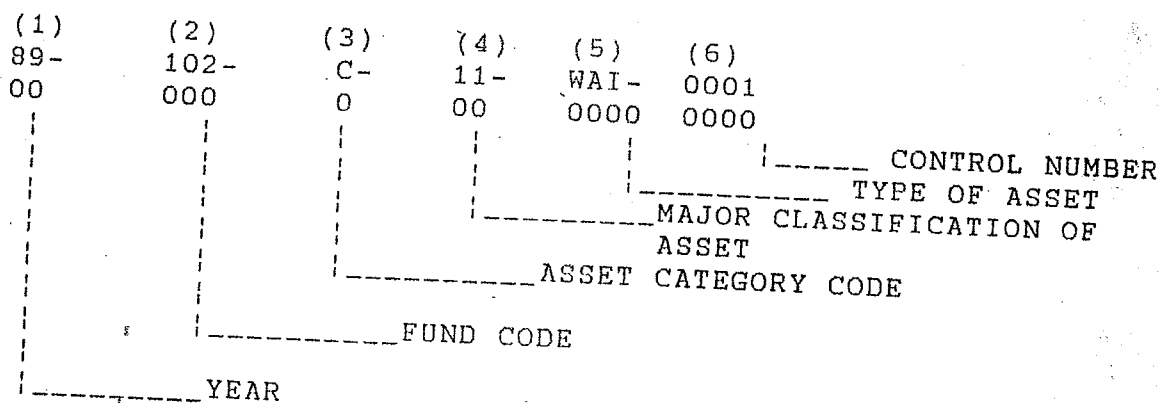
OE1 -  
OE2 -  
OE3 -  
OE4 -  
OE5 -

## ANNEX B

### The New ASMCD Property Numbering System

A new property numbering system to be known as ASMCD Property No. is adopted to be used by all offices of the Department for uniformity in property numbering and in order to facilitate the physical inventory of assets and the reconciliation of assets with the books of account. Under the new property numbering system, a coding system is adopted wherein successive digits and letters are arranged in groups or fields to designate and distinguish the different classification to which the coded item belongs.

#### NEW PROPERTY NUMBERING



The ASMCD Property No. consists of six (6) groups of code as follows:

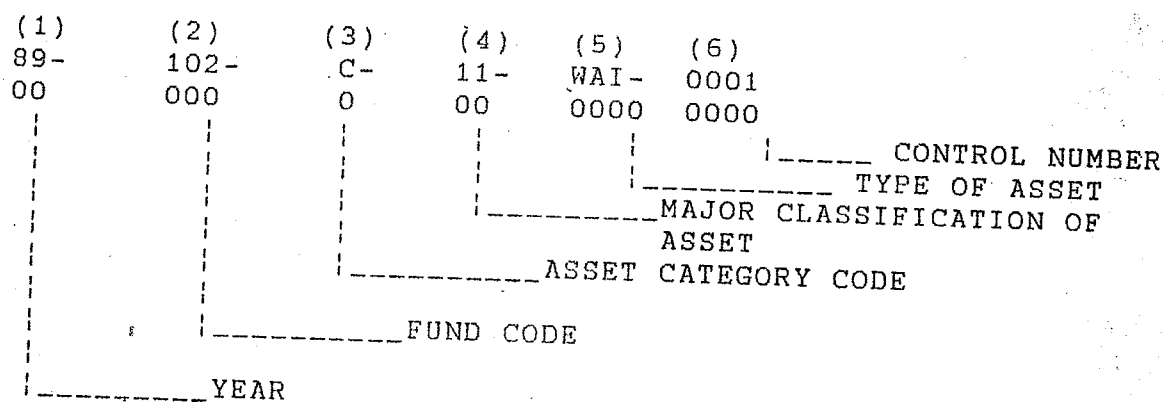
1. Year Code - The first group of code in the ASMCD Property No. is the year code. It represents the last two (2) digits of the year when the property was acquired. Inclusion of the year code in the ASMCD Property No. will give the following advantages:
  1. It will facilitate the reconciliation of the assets with the books of account.
  2. It can be used as a basis in the evaluation of the asset for disposal purposes.
  3. It will facilitate the valuation of the asset.
2. Fund Code - The next group of code after the year code in the ASMCD Property No. is the fund code. The fund code represents the funding source where the asset was charged. If the fund where the asset was charged cannot be identified, Fund 101 shall be used as its fund code. The fund code will facilitate the reconciliation of

## ANNEX B

### The New ASMCD Property Numbering System

A new property numbering system to be known as ASMCD Property No. is adopted to be used by all offices of the Department for uniformity in property numbering and in order to facilitate the physical inventory of assets and the reconciliation of assets with the books of account. Under the new property numbering system, a coding system is adopted wherein successive digits and letters are arranged in groups or fields to designate and distinguish the different classification to which the coded item belongs.

#### NEW PROPERTY NUMBERING



The ASMCD Property No. consists of six (6) groups of code as follows:

1. Year Code - The first group of code in the ASMCD Property No. is the year code. It represents the last two (2) digits of the year when the property was acquired. Inclusion of the year code in the ASMCD Property No. will give the following advantages:
  1. It will facilitate the reconciliation of the assets with the books of account.
  2. It can be used as a basis in the evaluation of the asset for disposal purposes.
  3. It will facilitate the valuation of the asset.
2. Fund Code - The next group of code after the year code in the ASMCD Property No. is the fund code. The fund code represents the funding source where the asset was charged. If the fund where the asset was charged cannot be identified, Fund 101 shall be used as its fund code. The fund code will facilitate the reconciliation of

asset with the books of accounts and will help in identifying the book of accounts where the asset was recorded.

3. Category Code - The third code in ASMCD Property No. is the Category Code. The category code represents the major category where the asset belongs. The major category of asset and its corresponding codes are as follows:

A - Land  
B - Building  
C - Equipment

4. Major Classification Code - The fourth code in the series of ASMCD Property No. is the subsidiary ledger code. This represents the major classification of the asset. The classification of asset and its corresponding subsidiary ledger code are as follows:

MAJOR CLASSIFICATION

Watercraft and Appurtenances	11
Motor Vehicles	12
Construction Equipment and Accessories	13
Office Furnitures, Fixtures and Equipment	16
Industrial and Scientific Equipment	17
Ordnance	18
Technical and Scientific Equipment	19
Firefighting Equipment	20
Telegraph, Telephone, Cable, Radio Equipment	21
Aircraft	22
Books and Journals	24
Other Equipment	29

5. Type Code - The 5th code in the ASMCD Property No. is the type code. This represents the type of the asset within an asset classification. (Please see Annex A-1 for the codes to be used for each type of asset under each major classification).
6. New Property Control No. Code - The last code in the series of ASMCD Property No. is the New Property No. Code. This represents the control no. assigned to the property. This consist of consecutive numbers assigned to the asset of the same type. The total number of assets of the same type can be determined by just getting the highest property control number in the Asset Registry Book.

## ANNEX C

### Instructions on Inventory Tagging

1. Except for newly acquired assets which have not been inventoried during the annual physical inventory prescribed to be conducted by this Department Order, all fixed asset of the Department shall have an inventory tag attached to the property (See Exhibit 2). The inventory tag consists of two identical parts. The 1st part shall be attached to the property and the 2nd part shall be kept by ASMCD and shall be included in the jacket of the asset containing all documents pertaining to the property. The inventory tag shall be replaced by a new one every annual physical inventory ordered to be conducted under this Department Order.
2. The inventory tag shall be accomplished as follows:
  - a. Inventory Tag No. - The Inventory Tag No. adopts a two-group code series as follows:

00	-	000
		Control Number
Office Code		
  - a.1 Office Code - The first code in the series is the office code. This represents the office where the asset was issued (Please see Annex C-1 for the codes to be used for each Office of the Department).
  - a.2 Inventory Control No. - The second code is the Inventory Control No. This consists of consecutive no. assigned by the inventory team during the inventory and by ASMCD during the acquisition of the asset. The highest number in the inventory control no. represents the total number of properties assigned to a given office.
2. New Property No. - The ASMCD Property No. assigned to the asset shall be entered on the space provided for New Property No. (Please see Annex B on ASMCD Property Numbering System).
3. Article/Description - The type of the property including its description is entered in the space provided for Article/Description.



4. Acquisition Cost - The acquisition cost of the asset reflected in the Asset Registry Book is entered in the space provided for Acquisition Cost.
5. Fund - The fund code where the asset was charged is recorded under "Fund".
6. Condition and other remarks - The actual condition of the asset (whether operational or unserviceable) during the physical inventory and other observation and findings on the property are recorded under condition and other remarks.
7. Date of Count - The date when the asset was actually inspected and counted is recorded under date of count.
8. The signatures of the COA representative, designated Supply Officer and inventory team leaders who did the actual inspection and counting of the asset shall be affixed on the lower portion of the inventory tag.

Republic of the Philippines	Republic of the Philippines
DEPARTMENT OF PUBLIC WORKS & HIGHWAYS	DEPARTMENT OF PUBLIC WORKS & HIGHWAYS
Manila	Manila
Inventory Tag No. _____	Inventory Tag No. _____
Old Property No. _____	Old Property No. _____
New Property No. _____	New Property No. _____
Article/Description _____	Article/Description _____
Acquisition Cost _____ Fund _____	Acquisition Cost _____ Fund _____
Condition and other remarks _____	Condition and other remarks _____
Location _____	Location _____
Date of Count _____	Date of Count _____
COA Representative _____	COA Representative _____
Supply Officer _____	Supply Officer _____
Team Leader _____	Team Leader _____
NOTE: PLEASE DO NOT REMOVE/TAMPER	NOTE: PLEASE DO NOT REMOVE/TAMPER

## OFFICE CODE NUMBERS FOR TAGGING

CO100 CENTRAL OFFICE  
CO101 Office of the Secretary  
CO102 Office of Undersec. Gregorio Alvarez  
CO103 Office of Undersec. Teodoro Encarnacion  
CO104 Office of Undersec. Edmundo Mir  
CO105 Office of Undersec. Jose Mabanta  
CO106 Office of Undersec. Romulo del Rosario  
CO107 Office of Asst. Sec. for AMMS  
CO108 Office of Asst. Sec. for CFMS  
CO109 Office of Asst. Sec. for Internal Audit  
CO110 Office of Asst. Sec. for Legal Affairs  
CO111 Office of Asst. Sec. for Legislative Affairs  
CO112 Office of Asst. Sec. for Management and Planning  
CO113 Office of Asst. Sec. for Monitoring and Information  
CO200 PLANNING SERVICE  
CO201 Office of the Service Chief  
CO202 Development Planning Division  
CO203 Project Evaluation Division  
CO204 Programming Division  
CO205 Infrastructure Planning Research & Statistics Div.  
CO300 LEGAL SERVICE  
CO301 Office of the Service Chief  
CO302 Complaints and Investigation Division  
CO303 Contract Letting and Litigation Division  
CO304 Legislative Affairs & Research Division  
CO305 Site Acquisition & Law Enforcement Division  
CO400 MONITORING AND INFORMATION SERVICE  
CO401 Office of the Service Chief  
CO402 Infrastructure Computer Center  
CO403 Project Monitoring Division  
CO404 Public Information Division  
CO405 Public Demand Division  
CO500 COMPTROLLERSHIP & FINANCIAL MANAGEMENT SERVICE  
CO501 Office of the Service Chief  
CO502 Accounting Division  
CO503 Assets and Supplies Management & Control  
CO504 Budget Division  
CO505 Cash Division  
CO600 INTERNAL AUDIT SERVICE  
CO601 Office of the Service Chief  
CO602 Systems and Procedures Division  
CO603 Management Performance Review Division  
CO604 Performance Standards Division  
CO700 ADMINISTRATIVE & MANPOWER MANAGEMENT SERVICE  
CO701 Office of the Service Chief  
CO702 Human Resource Planning Division

C0703 Personnel Division  
 C0704 Human Resource Training & Materials Development Division  
 C0705 Medical Division  
 C0706 Records Management Division  
 C0707 Supply and Property Management Division  
 C0708 Facilities and Maintenance Division  
 C0709 Civil Security Division  
 C0710 DPWH Central Library  
 C0711 Project Management Pool  
 C0800 BUREAU OF CONSTRUCTION  
 C0801 Office Of The Director  
 C0801A Office of the Asst. Director  
 C0802 Buildings Division  
 C0803 Water Supply Division  
 C0804 Flood Control & Drainage Division  
 C0805 Portworks & Shore Protection Division  
 C0806 National Roads & Runway Division  
 C0807 Bridges Division  
 C0808 Barangay Roads Division  
 C0900 BUREAU OF RESEARCH AND STANDARDS  
 C0901 Office of the Director  
 C0901A Office of the Asst. Director  
 C0902 Systems & Standards Division  
 C0903 Research & Development Division  
 C0904 Technical Service & Evaluation Division  
 C0905 Materials Testing Division  
 C0906 Quality Control Division  
 C0907 Technical Training & Publication Division  
 C0908 Vitas-Pre Fabrication Plant  
 C1000 BUREAU OF EQUIPMENT  
 C1001 Office Of The Director  
 C1001A Office of th Asst. Director  
 C1002 Equipment Planning Division  
 C1003 Equipment Utilization Division  
 C1004 Equipment Maintenance Division  
 C1005 Central Equipment & Spare Parts Division  
 C1006 Marine Equipment Division  
 C1100 BUREAU OF MAINTENANCE  
 C1101 Office Of The Director  
 C1101A Office of the Asst. Director  
 C1102 Planning & Programming Division  
 C1103 Inventory Division  
 C1104 Inspectorate Division  
 C1105 Monitoring & Methods Division  
 C1106 Building Services Division  
 C1200 BUREAU OF DESIGN  
 C1201 Office Of The Director  
 C1201A Office of the Asst. Director  
 C1202 Surveys & Investigation Division  
 C1203 Hydraulics Division

C1204	Bridges Division
C1205	Highways Division
C1206	Architectural Division
C1207	Structural Division
C1208	Mechanical-Electrical Division
NCR00	NATIONAL CAPITAL REGION
NCR01	Office of the Regional Director
NCR01A	Office of the Asst. Regional Director
NCR02	Construction Division
NCR03	Maintenance Division
NCR04	Materials Quality Control & Hydrology Division
NCR05	Flood Control & Drainage Division
NCR06	Pumping Stations & Floodgates Division
NCR07	Planning & Design Division
NCR08	Comptrollership & Financial Management Division
NCR09	Administrative Division
NCR11	Manila North District Engineering Office
NCR12	Manila South District Engineering Office
NCR13	Quezon City District Engineering Office
NCR14	First Metro Manila Engineering Office
NCR15	Second Metro Manila Engineering Office
NCR31	Third Metro Manila Engineering Office
NCRR1	Regional Equipment Services
P0100	ADB-PROJECT MANAGEMENT OFFICE
P0200	IBRD PROJECTS OFFICE
P0300	PMO-MFC/SWIM PROJECTS
P0400	REGIONAL CITIES DEVELOPMENT PROJECT
P0500	PMO-PADAP-SIRDP
P0600	SECOND RURAL ROAD IMPROVEMENT PROJECT
P0700	PMO-LUCENA FISHING PORT PROJECT
P0800	PIADP-PMO
P0900	REGIONAL PROJECT MANAGEMENT OFFICE
P1000	PJHL
P1200	PORTS PROJECTS
P1300	URBAN INFRASTRUCTURE PROJECTS
P1400	RURAL WATER SUPPLY PROJECTS
P1500	FLOOD CONTROL AND DRAINAGE PROJECTS
P1600	PREMIUMED
P1700	SPECIAL BUILDINGS
P1800	FEASIBILITY STUDIES
P1900	BICOL RIVER BASIN DEVELOPMENT PROJECT (BRBDP)
P2000	MINDORO INTEGRATED RURAL DEVELOPMENT PROJECT (MIRDP)
P2100	CAGAYAN RIVER MASTER PLAN STUDIES (CRMPS)
P2200	ZAMBOANGA FISHING PORT (ZFP)
P2300	COTABATO AGUSAN RIVER BASIN DEV. PROJECT (CARBDP)
P2400	ILOILO FISHING PORT (IFP)
P2500	CAMALIGAN FISHING PORT (CFP)
P2600	MANGGAHAN FLOODWAY PROJECT (MFP)
P2700	CARP, CLATT
P2800	SUAL, FISHING PORT

P2900 MMINUTE  
 P3000 NATIONWIDE DREDGING RECLAMATION PROJECT(NRDP)  
 P3100 AGNO FLOOD CONTROL PROJECT  
 P3200 PAMPANGA RIVER CONTROL PROJECT  
 P3400 TEAM  
 R0100 REGION I  
 R0101 Office of the Regional Director  
 R0102 Planning & Design Division  
 R0103 Construction Division  
 R0104 Materials Quality Control & Hydrology Division  
 R0105 Maintenance Division  
 R0106 Comptrollership & Financial Management Division  
 R0107 Administrative Division  
 R0112 Ilocos Norte District Engineering Office  
 R0113 Ilocos Sur 1st District Engineering Office  
 R0114 Pangasinan 2nd (Rosales) District Engineering Office  
 R0122 La Union  
 R0124 Pangasinan 1st (Alaminos) District Engineering Office  
 R0131 Ilocos Sur (2nd) Eng'g. Office  
 R0132 Pangasinan (3rd) Eng'g. District Office  
 R01A2 Laoag City Area Equipment Service  
 R01A3 Vigan, Ilocos Sur Area Equipment Service  
 R01A4 Sta. Barbara, Pangasinan Area Equipment  
 R01A6 San Fernando, La Union Area Equipment Service  
 R01A7 Alaminos, Pangasinan Area Equipment Service  
 R01C2 Dagupan City Engineering Office  
 R01C3 Laoag City Engineering Office  
 R01C4 San Carlos City Engineering Office  
 R01R1 Regional Equipment Service  
 R0200 REGION II  
 R0201 Office of the Regional Director  
 R0202 Planning And Design Division  
 R0203 Construction Division  
 R0204 Materials Quality Control & Hydrology Division  
 R0205 Maintenance Division  
 R0206 Comptrollership & Financial Management Division  
 R0207 Administrative Division  
 R0211 Cagayan North (Solano) District Engineering Office  
 R0213 Nueva Viscaya District Engineering Office  
 R0214 Quirino District Engineering Office  
 R0221 Cagayan South District Engineering Office  
 R0223 Isabela I District Engineering Office  
 R0224 Isabela II District Engineering Office  
 R0231 Batanes District Engineering Office  
 R0232 Isabela III Eng'g. District Office

R0233 Cagayan (3rd) Eng'g. District  
 R02A1 Bayombong, Nueva Vizcaya Area Equipment Service  
 R02A2 Ilagan, Isabela Area Equipment Service  
 R02A3 Tuguegarao, Cagayan Area Equipment Service  
 R02A6 Cabarroguis, Quirino Area Equipment Service  
 R02R1 Regional Equipment Services  
 R0300 REGION III  
 R0301 Office of the Regional Director  
 R0302 Planning & Design Division  
 R0303 Construction Division  
 R0304 Materials Quality Control & Hydrology Division  
 R0305 Maintenance Division  
 R0306 Comptrollership & Financial Management Division  
 R0307 Administrative Division  
 R0311 Nueva Ecija (1st) District Engineering Office  
 R0312 Pampanga District Engineering Office  
 R0321 Bataan District Engineering Office  
 R0322 Bulacan District Engineering Office  
 R0323 Tarlac District Engineering Office  
 R0324 Zambales District Engineering Office  
 R0331 Nueva Ecija (2nd) Eng'g. District  
 R0332 Bulacan (2nd) Eng'g. District  
 R0333 Pampanga (2nd) Eng'g. District  
 R0334 Tarlac (2nd) Eng'g. District  
 R03A1 Gerona, Tarlac Area Equipment Service  
 R03A2 Malolos, Bulacan Area Equipment Service  
 R03A3 Cabanatuan City Area Equipment Service  
 R03A4 Iba, Zambales Area Equipment Service  
 R03A5 San Fernando, Pampanga Area Equipment Service  
 R03A6 Balanga, Bataan Area Equipment Service  
 R03C1 Angeles City Engineering Office  
 R03C2 Cabanatuan City Engineering Office  
 R03C3 Olongapo City Engineering Office  
 R03C4 Palayan City Engineering Office  
 R03C5 San Jose City Engineering Office  
 R03R1 Regional Equipment Services  
 R0500 REGION V  
 R0501 Office of the Regional Director  
 R0502 Planning and Design Division  
 R0503 Construction Division  
 R0504 Materials Quality Control & Hydrology Division  
 R0505 Maintenance Division  
 R0506 Comptrollership & Financial Management Division  
 R0507 Administrative Division  
 R0511 Albay District Engineering Office  
 R0512 Camarines Sur District Engineering Office  
 R0513 Catanduanes District Engineering Office

R0521 Camarines Norte District Engineering Office  
 R0522 Masbate District Engineering Office  
 R0523 Sorsogon District Engineering Office  
 R0531 Camarines Sur (2nd) Eng'g. Office  
 R05A1 Daet, Camarines Norte Area Equipment Service  
 R05A2 Naga City Area Equipment Service  
 R05A3 Virac, Catanduanes Area Equipment Service  
 R05A4 Sorsogon, Sorsogon Area Equipment Service  
 R05A5 Ligao, Albay Area Equipment Service  
 R05A6 Masbate, Masbate Area Equipment Service  
 R05C1 Legaspi City Engineering Office  
 R05C2 Iriga City Engineering Office  
 R05C3 Naga City Engineering Office  
 R05R1 Regional Equipment Services  
 R0600 REGION VI  
 R0601 Office of the Regional Director  
 R0602 Planning and Design Division  
 R0603 Construction Division  
 R0604 Materials Quality Control & Hydrology Division  
 R0605 Maintenance Division  
 R0606 Comptrollership & Financial Management Division  
 R0607 Administrative Division  
 R0611 Iloilo II (Sara) District Engineering Office  
 R0612 Negros Occ. II (Binalbagan) District Engineering Office  
 R0621 Aklan District Engineering Office  
 R0622 Antique District Engineering Office  
 R0623 Capiz District Engineering Office  
 R0624 Iloilo I District Engineering Office  
 R0625 Negros Occidental I District Engineering Office  
 R0631 Guimaras District Engineering Office  
 R0632 Third Negros Occ. Engineering District  
 R0633 Negros Occidental (2nd) Eng'g. District  
 R06A1 San Jose, Antique Area Equipment Service  
 R06A2 Roxas City Area Equipment Service  
 R06A3 Pototan, Iloilo Area Equipment Service  
 R06A4 Bacolod City Area Equipment Service  
 R06C1 Bacolod City Engineering Office  
 R06C2 Iloilo City Engineering Office  
 R06C3 Bago City Engineering Office  
 R06C4 Cadiz City Engineering Office  
 R06C5 Roxas City Engineering Office  
 R06C6 La Carlota City Engineering Office  
 R06C7 Silay City Engineering Office  
 R06C8 San Carlos City Engineering Office  
 R06R1 Regional Equipment Services  
 R0700 REGION VII  
 R0701 Office of the Regional Director  
 R0702 Planning and Design Division  
 R0703 Construction Division  
 R0704 Materials Quality Control & Hydrology Division



R0705	Maintenance Division
R0706	Comptrollership & Financial Management Division
R0707	Administrative Division
R0711	Bohol I (Tagbilaran City) District Engineering Office
R0712	Bohol II (Guindulman) and
R0713	Negros Oriental District Engineering Office
R0721	Cebu I District Engineering Office
R0722	Cebu II District Engineering Office
R0731	Siquijor District Engineering Office
R0732	Negros Oriental (2nd) Eng'g. District
R07A1	Tagbilaran, Bohol Area Equipment Service
R07A2	Dumaguete, Negros Oriental Area Equipment
R07A3	Lahug, Cebu Area Equipment Service
R07A4	Talisay, Cebu Area Equipment Service
R07C1	Bais City Engineering Office
R07C2	Kanlaon City Engineering Office
R07C3	Cebu City Engineering Office
R07C4	Danao City Engineering Office
R07C5	Dumaguete City Engineering Office
R07C6	Lapu-Lapu City Engineering Office
R07C7	Mandaue City Engineering Office
R07C8	Tagbilaran City Engineering Office
R07C9	Toledo City Engineering Office
R07R1	Regional Equipment Services
R0800	REGION VIII
R0801	Office of the Regional Director
R0802	Planning & Design Division
R0803	Construction Division
R0804	Materials Quality Control & Hydrology Division
R0805	Maintenance Division
R0806	Comptrollership & Financial Management Division
R0807	Administrative Division
R0811	Leyte I (Tacloban City) District Engineering Office
R0812	Leyte II District Engineering Office
R0813	Southern Leyte District Engineering Office
R0814	Eastern Samar District Engineering Office
R0821	Biliran District Engineering Office
R0822	North Samar District Engineering Office
R0823	Western Samar District Engineering Office
R0831	Leyte (3rd) Eng'g. District
R08A1	Catarman, Northern Samar Area Equipment
R08A2	Catbalogan, W. Samar Area Equipment Service
R08A3	Borongan, E. Samar, Area Equipment Service
R08A4	Maasin, Leyte Area Equipment Service
R08A5	Ormoc, N. Leyte Area Equipment Service

R08C1 Ormoc City Engineering Office  
 R08C2 Calbayog City Engineering Office  
 R08C3 Tacloban City Engineering Office  
 R08R1 Regional Equipment Services  
 R0900 REGION IX  
 R0901 Office of the Regional Director  
 R0902 Planning and Design Division  
 R0903 Construction Division  
 R0904 Materials Quality Control & Hydrology Division  
 R0905 Maintenance Division  
 R0906 Comptrollership & Financial Management Division  
 R0907 Administrative Division  
 R0911 Zamboanga Del Sur (1st) District Engineering Office  
 R0921 Sulu District Engineering Office  
 R0922 Zamboanga Del Norte (1st) District Engineering Office  
 R0923 Zamboanga City District Engineering Office  
 R0924 Zamboanga del Sur (2nd) Eng'g. District  
 R0931 Basilan District Engineering Office  
 R0932 Tawi-Tawi District Engineering Office  
 R0933 Zamboanga del Sur (3rd) Eng'g. District  
 R0934 Zamboanga del Norte (2nd) Eng'g. District  
 R09A1 Pagadian, Zamboanga Del Norte Area Equipment Service  
 R09A2 Dipolog, Zamboanga Del Norte Area Equipment Service  
 R09A3 Jolo, Sulu Area Equipment Service  
 R09A4 Basilan Area Equipment Service  
 R09A5 Zamboanga City Area Equipment Service  
 R09A6 Tawi-Tawi Area Equipment Service  
 R09C1 Zamboanga City Engineering Office  
 R09C2 Dapitan City Engineering Office  
 R09C3 Dipolog City Engineering Office  
 R09C4 Pagadian City Engineering Office  
 R09R1 Regional Equipment Services  
 R1000 REGION X  
 R1001 Office of the Regional Director  
 R1002 Planning and Design Division  
 R1003 Construction Division  
 R1004 Materials Quality Control & Hydrology Division  
 R1005 Maintenance Division  
 R1006 Comptrollership & Financial Management Division  
 R1007 Administrative Division  
 R1011 Agusan del Sur (1st) District Engineering Office  
 R1012 Bukidnon (1st) District Engineering Office  
 R1013 Misamis Oriental District Engineering Office  
 R1021 Agusan del Norte District Engineering Office  
 R1031 Camiguin District Engineering Office  
 R1032 Misamis Occidental District Engineering Office

R1033 Surigao Del Norte I District Engineering Office  
 R1034 Surigao Del Norte II District Engineerin Office  
 R1035 Agusan del Sur (2nd) District Office  
 R1036 Bukidnon (2nd) Eng'g. District  
 R10A1 Oroquieta City Area Equipment Service  
 R10A2 Dapa, Surigao del Norte Area Equipment Service  
 R10A3 Malaybalay, Bukidnon, Area Equipment Service  
 R10A4 Cagayan de Oro City Area Equipment Service  
 R10A5 Butuan City Area Equipment Service  
 R10C1 Butuan City Engineering Office  
 R10C2 Cagayan de Oro City Engineering Office  
 R10C3 Gingoog City Engineering Office  
 R10C4 Oroquieta City Engineering Office  
 R10C5 Ozamis City Engineering Office  
 R10C6 Tangub City Engineering Office  
 R10C7 Surigao City Engineering Office  
 R10R1 Regional Equipment Services  
 R1100 REGION XI  
 R1101 Office of the Regional Director  
 R1102 Planning and Design Division  
 R1103 Construction Division  
 R1104 Materials Quality Control & Hydrology Division  
 R1105 Maintenance Division  
 R1106 Comptrollership & Financial Management Division  
 R1107 Administrative Division  
 R1111 Surigao del Sur District Engineering Office  
 R1112 South Cotabato (1st) District Engineering Office  
 R1121 Davao del Norte (1st) District Engineerin Office  
 R1122 Davao del Sur District Engineering Office  
 R1123 Davao Oriental District Engineering Office  
 R1124 Davao City District Engineering Office  
 R1131 South Cotabato (2nd) Eng'g. Office  
 R1132 Davao del Norte (2nd) Eng'g. District  
 R11A1 Mati, Davao Oriental Area Equipment Service  
 R11A2 Tagum, Davao del Norte Area Equipment Service  
 R11A3 Digos, Davao del Sur Area Equipment Service  
 R11A4 Koronadal, South Cotabato Area Equipment  
 R11A5 Tandag, Surigao del Sur Area Equipment Service  
 R11C1 Gen Santos City Engineering Office  
 R11R1 Regional Equipment Services  
 R1200 REGION XII  
 R1201 Office of the Regional Director  
 R1202 Planning and Design Division  
 R1203 Construction Division  
 R1204 Materials Quality Control & Hydrology Division  
 R1205 Maintenance Division  
 R1206 Comptrollership & Financial Management Division

R1207 Administrative Division  
 R1211 Lanao del Sur District Engineering Office  
 R1221 Lanao del Norte District Engineering Office  
 R1222 Maguindanao District Engineering Office  
 R1223 North Cotabato (1st) District Engineering Office  
 R1224 South Cotabato Koronadal (1st) DEO  
 R1225 South Alabel (2nd) District Engineering Office  
 R1231 Sultan Kudarat District Engineering Office  
 R1232 North Cotabato (2nd) Eng'g. District  
 R12A1 Iligan City Area Equipment Service  
 R12A2 Cotabato City Area Equipment Service  
 R12A3 Kidapawan, North Cotabato Area Equipment Service  
 R12C1 Cotabato City Engineering Office  
 R12C2 Iligan City Engineering Office  
 R12C3 Marawi City Engineering District  
 R12R1 Regional Equipment Services  
 R4A00 REGION IV-A  
 R4A01 Office of the Regional Director  
 R4A02 Planning and Design Division  
 R4A03 Construction Division  
 R4A04 Materials Quality Control & Hydrology Division  
 R4A05 Maintenance Division  
 R4A06 Comptrollership & Financial Management Division  
 R4A07 Administrative Division  
 R4A11 Batangas District Engineering Office  
 R4A12 Laguna District Engineering Office  
 R4A13 Quezon I (Lucena) District Engineering Office  
 R4A14 Quezon II (Catanauan) District Engineering Office  
 R4A21 Aurora District Engineering Office  
 R4A22 Cavite District Engineering Office  
 R4A23 Rizal District Engineering Office  
 R4A31 Batangas (2nd) Eng'g. Office  
 R4A32 Quezon (3rd) Eng'g. Office  
 R4AA1 Lucena City Area Equipment Service  
 R4AA2 Los Banos Area Equipment Service  
 R4AA3 Trece Martirez City Area Equipment Service  
 R4AA4 Batangas City Area Equipment Service  
 R4AA5 Aurora, Quezon Area Equipment Service  
 R4AC1 Batangas City Engineering Office  
 R4AC2 Cavite City Engineering Office  
 R4AC3 Lipa City Engineering Office  
 R4AC4 Lucena City Engineering Office  
 R4AC5 San Pablo City Engineering Office  
 R4AC6 Tagaytay City Engineering Office  
 R4AC7 Trece Martirez City Engineering Office  
 R4AR1 Regional Equipment Services  
 R4B00 REGION IV - B  
 R4B01 Office of the Regional Director  
 R4B02 Planning and Design Division

R4B03 Construction Division  
 R4B04 Materials Quality Control & Hydrology Division  
 R4B05 Maintenance Division  
 R4B06 Comptrollership & Financial Management Division  
 R4B07 Administrative Division  
 R4B11 Mindoro Occidental District Engineering Office  
 R4B12 Mindoro Oriental District Engineering Office  
 R4B21 Marinduque District Engineering Office  
 R4B22 Palawan I District Engineering Office  
 R4B23 Palawan II District Engineering Office  
 R4B24 Romblon District Engineering Office  
 R4BA1 Calapan, Or. Mindoro Area Equipment Service  
 R4BA2 San Jose, Occ. Mindoro Area Equipment Service  
 R4BA3 Puerto Princesa, Palawan Area Equipment Service  
 R4BA4 Romblon, Romblon Area Equipment Service  
 R4BA5 Boac, Marinduque Area Equipment Service  
 R4BA6 Mamburao, Mindoro Occ. Area Equipment Service  
 R4BC1 Puerto Princesa City Engineering Office  
 R4BR1 Regional Equipment Services  
 RCA00 CORDILLERA (CAR)  
 RCA01 Office of the Regional Director  
 RCA11 Abra Engineering District  
 RCA12 Benguet Engineering District  
 RCA13 Baguio City Engineering Office  
 RCA14 Ifugao Engineering District  
 RCA15 Kalinga-Apayao Engineering District  
 RCA16 Mt. Province Engineering District  
 RCA17 Apayao (Conner) Eng'g. District  
 RCAA1 Baguio City Area Equipment Service  
 RCAA2 Bontoc, Mt. Prov Area Equipment Service  
 RCAA3 Bangued, Abra Area Equipment Service  
 RCAA4 Tabuk, Kalinga-Apayao Area Equipment  
 RCAA5 Lagawe, Ifugao Area Equipment Service  
 RCAT1 Kennon-Naguilian Toll Roads  
 RCAT2 Baguio-Bontoc Toll Roads

ANNEX D

CLUSTERED PMO

ADB PROJECTS CLUSTER

- + ADB-PMO
- + HADP-PMO
- + FIRST OPEC

IBRD PROJECTS CLUSTER

- + IBRD-PMO
- + MMUTP
- + SRRIP/LBM-PMO
- + ROAD RESTORATION

PJHL PROJECTS CLUSTER

PORTS PROJECTS CLUSTER

URBAN INFRA PROJECTS CLUSTER

- + URPO-PMO
- + RCDP-PMO
- + MMINUTE-PMO
- + PREMIUMED-PMO

RWS PROJECTS CLUSTER

FCD PROJECTS CLUSTER

- + MAJOR FLOOD CONTROL
- + SWIM-PMO
- + MANGAHAN FLOODWAY-PMO
- + NDRP-PMO
- + MMDSR-PMO
- + CARBDP-PMO

RIF/IAD PROJECTS CLUSTER

- + RIF-PMO
- + PIADP-PMO

- + SIRDP/PADAP-PMO
- + BRBDP-PMO
- + MIRDP-PMO
- + SIADP-PMO

SPECIAL PROJECTS CLUSTER

- + SPECIAL BRIDGES-PMO
- + SPECIAL BUILDINGS-PMO
- + EQUIPMENT BASE SHOPS-PMO
- + VITAS PRE-FAB PLANT

ANNEX E -

Instructions on Property Marking

1. All assets required to be included in the annual physical inventory under this Department Order shall be marked with New ASMCD Property No. prescribed under Annex B.
2. The New ASMCD Property No. shall be marked by paint on the most visible part of the asset without destroying its aesthetic value.
3. The property number shall be marked by paint that can't be easily removed, in color that can readily be seen and in size that can be easily read and in proportion to the property being marked.
4. The property number marked on the asset shall become the permanent property number and shall not be erased/changed/removed without approval of ASMCD.



## ANNEX F

### STANDARD DESCRIPTION OF ASSET

For uniformity in the description of assets, the following standard description must always be used in describing the following assets in addition to other descriptions which may be used:

ASSET	STANDARD DESCRIPTION
1. WATERCRAFT & APPURTENANCES	Brand, Equipment name & engine type
2. MOTOR VEHICLES	Brand, Body No., Engine No. & chassis No.
3. CONSTRUCTION EQUIPMENT. & ACCESSORIES	Brand, Serial No.
4. OFFICE FURNITURE, FIXTURE	Brand, Type, Serial No.
5. INDUSTRIAL & SCIENTIFIC EQUIPMENT	Brand, Serial No.
6. ORDNANCE	Brand, Type, Serial No.
7. TECHNICAL & SCIENTIFIC	Brand, Serial No.
8. FIREFIGHTING EQUIPMENT	Brand, Serial No.
9. TELEGRAPH, TELEPHONE, CABLE, & RADIO EQUIPMENT	Brand, Serial NO.
10. AIRCRAFT	Brand, Model, Type & Engine No.
11. BOOKS & JOURNALS	Title, Edition, Date of Issue