



**Lungsod ng Quezon**

OFFICE ADDRESS: NATIONAL GOVERNMENT CENTER  
E. DE LOS SANTOS AVENUE  
QUEZON CITY PHILIPPINES

TELEPHONE NOS: 97-60-71 to 78  
CABLE NIAPHIL  
TELEX 42802 NIA PM

OUR REFERENCE:

MC # 76, S. 1990

MEMORANDUM CIRCULAR

T O : THE DEPUTY ADMINISTRATOR, ASST. ADMINISTRATORS,  
DEPT. MANAGERS/STAFF, REGIONAL IRRIGATION MANAGERS,  
OPERATION MANAGERS, IRRIGATION SUPERINTENDENTS,  
PROVINCIAL IRRIGATION ENGINEERS, DISTRICT CHIEFS OF  
UPRIIS/MARIIS, SUPPLY OFFICERS, STOREKEEPERS, MEMBERS  
OF APPRAISAL AND AUCTION COMMITTEES AND ALL OTHERS  
CONCERNED  
This Agency

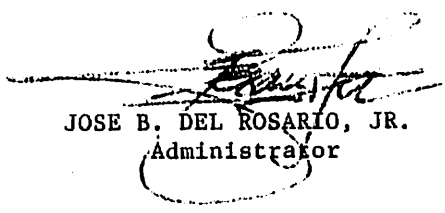
SUBJECT : Manual on Disposal of Non-Performing Assets

As an additional management tool in expediting disposal of unserviceable equipment and other non-performing assets in this Agency, attached is your copy of the Manual on Disposal of Non-Performing Assets. This manual is a compilation of the basic principles, policies and standard procedures in the disposal of unserviceable government property for the best advantage of the government.

You are therefore advised to refer to this manual for guidance in the implementation of a more expeditious, proper and orderly disposal of non-performing assets especially through public auction.

This manual shall be updated from time to time thru the addition of memorandum circulars that may be issued by COA or this agency on the particular subject matter.

Be guided accordingly.

  
JOSE B. DEL ROSARIO, JR.  
Administrator

October 19, 1990

*Note*  
*See Data Binder - Manual*