

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

M.C. # 4, s. 1993

MEMORANDUM CIRCULAR

T O : THE DEPUTY ADMINISTRATOR, ASSISTANT ADMINISTRATORS,
HEADS OF DEPARTMENTS/STAFFS, HEADS OF FOREIGN-
ASSISTED PROJECTS, HEADS OF PROVINCIAL IRRIGATION
OFFICES, IRRIGATION SUPERINTENDENTS AND ALL OTHERS
CONCERNED
National Irrigation Administration

SUBJECT : COMMISSION ON AUDIT CIRCULAR NO. 92-313-A

Quoted hereunder in full is COA Circular No. 92-313-A for
your implementation.

"Republic of the Philippines
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City, Philippines

Nov. 16, 1992

COMMISSION ON AUDIT MEMORANDUM NO. 92-313-A

T O : All Directors and Officers-in-Charge of COA
Central and Regional Offices, Unit Auditors
and All Others Concerned.

SUBJECT : Delegating Authority to Approve Sale of
Unserviceable Property in Private Sale.

Section 79 of P.D. No. 1445 pertaining to the
"Destructing or Sale of Unserviceable Property" provides
that when government property has become unserviceable or
no longer needed, it may be sold at public auction if found
to be valuable, and that in the event where public auction
fails, the property may be sold at a private sale at such
price as may be fixed by the proper committee or body
concerned and approved by the Commission on Audit.

Section 380 of R.A. No. 7160 concerning "Negotiated Sale of Property", states that property no longer needed may also be disposed of at a private sale at such price as may be determined by the committee on awards, subject to the approval of the Commission on Audit or its duly authorized representative when the acquisition or transfer cost of the property exceeds fifty thousand (P50,000.00) pesos in the case of provinces and cities, and twenty-five thousand (P25,000.00) pesos in the case of municipalities and barangays. It is also provided that in the case of real property, the disposal should be subject to the approval of the Commission on Audit regardless of the value or cost involved.

In order to facilitate the disposal of unserviceable property, as provided for by law, Directors and Officers-in-Charge of COA Central and Regional Offices and Heads of Auditing Unit are hereby authorized to approve the sale of unserviceable property in private sale as follows:

<u>CATEGORY</u>	<u>APPROVING COA OFFICIAL</u>
1. Unserviceable property with book value/acquisition cost not exceeding P1,000,000.00 in each case.	COA Chairman
2. Unserviceable property with book value/acquisition cost not exceeding P150,000.00 in each case.	Directors/Officers-in-Charge of COA Central and Regional Offices
3. Unserviceable property with book value/acquisition cost not exceeding P100,000.00 in each case.	Provincial/City Auditors
4. Unserviceable property with book value/acquisition cost not exceeding P50,000.00 in each case.	COA Unit Auditors (National, Corporate & Municipal)

5. Real Property
regardless on the
book value/acqui-
sition cost
involved.

COA Commission Proper

The value of the property declared to be unserviceable should be appraised by a qualified COA Technical Property Inspector before approval of the sale.

Whenever there exists doubt as to the reasonableness of the price of the unserviceable property, the same must be submitted to the Technical Services Office, Commission on Audit, Quezon City, for review and appropriate action.

COA Memorandum No. 82-313 dated August 17, 1982 and all other COA issuances inconsistent herewith are hereby modified/amended accordingly.

(SGD.) EUFEMIO C. DOMINGO
Chairman

(SGD.) ROGELIO B. ESPIRITU
Commissioner

(SGD.) SOFRONIO B. URSAL
Commissioner"

Compliance is hereby enjoined.

(SGD.) APOLONIO V. BAUTISTA
Administrator

13 January 1993