



DAVAO DEL NORTE STATE COLLEGE

"Inspiring Change, Creating Futures"

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New Visayas, Panabo City, 8105



COMMITTEE ON APPRAISAL AND DISPOSAL OF UNSERVICEABLE PROPERTIES

DETAILED APPRAISAL REPORT

I. EXECUTIVE SUMMARY

By virtue of BOT Resolution No. 34, series of 2025, and pursuant to Office Special Order No. 326, series of 2025, the Committee on Appraisal, Inspection, and Disposal of Serviceable and Unserviceable Property has been reconstituted. This reconstitution is in alignment with the guidelines prescribed under COA-DBM Joint Circular No. 2024-1, dated January 30, 2024, which outlines the standardized procedures for the management, appraisal, and disposal of government property.

The issuance of the above-mentioned directives formally authorizes and mandates the Committee to undertake a comprehensive inspection and appraisal of all serviceable and unserviceable properties of the College. This includes the evaluation of their current condition, determination of their remaining useful life, and identification of items that are due for repair, reclassification, or disposal. The Committee is likewise empowered to recommend appropriate disposal strategies—such as condemnation, donation, transfer, or public auction—in accordance with existing accounting and auditing rules and regulations.

These measures ensure that the College adheres to principles of accountability, transparency, and efficiency in the management of its assets, thereby promoting prudent utilization of government resources and compliance with national regulatory standards.

II. LEGAL BASIS

The conduct of inspection, appraisal, and disposal shall be carried out in strict compliance with the provisions of COA-DBM Joint Circular No. 2024-1. All activities related to the evaluation and disposition of serviceable and unserviceable property must follow the standards and procedures set forth in the Circular to ensure transparency, accountability, and proper stewardship of government assets.

III. DESCRIPTION OF PROPERTIES TO BE DISPOSED

Below are the reference documents corresponding to the Inspection Reports submitted by all Technical Working Groups (TWGs) that conducted the actual inspection. These reports provide detailed descriptions of the properties recommended for disposal, including their current condition, classification, and the basis for determining that they are no longer serviceable.

INSPECTION REPORT NUMBER	DESCRIPTION
IR No. 2025-01	Office Equipment, Other Machinery Equipment and Watercraft
IR No. 2025-02	ICT Equipment, Communications Equipment and Communication Networks
IR No. 2025-03	Technical & Scientific Equipment and Books
IR No. 2025-04	Sports Equipment
IR No. 2025-05	Medical Equipment

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IR No. 2025-06	Buildings, Structures, Improvements, Furniture & Fixtures and Various Construction & Maintenance Material
IR No. 2025-07	Motor Vehicle and Parts

IV. PHYSICAL INSPECTION FINDINGS

Based on the inspection conducted by the assigned Technical Working Group (TWG), all items presented for evaluation were found to be in a state of severe deterioration and have already exceeded their remaining useful life as defined under COA-DBM Joint Circular No. 2024-1. The physical assessment revealed that the properties are no longer functional, are technically obsolete, and can no longer be utilized for their intended purpose.

Consistent with these guidelines, the TWG further determined that subjecting the items to repair or refurbishment would not be economical nor efficient, as doing so would entail costs disproportionate to the benefits that could be derived. The extent of wear and tear, coupled with the lack of feasible restoration options, satisfies the criteria for declaring these properties beyond economic repair.

In view of these findings, the Inspection Reports submitted by all TWGs unanimously recommend that the items inspected be categorized as scrap or junk, in accordance with the disposal procedures outlined in COA-DBM JC No. 2024-1. These reports serve as the required technical basis for endorsing the items for proper appraisal, disposition, and removal from the College's property records, thereby ensuring full compliance with government accounting and auditing standards.

V. BASIS FOR APPRAISAL

For items classified as scrap or junk, the Circular mandates that these properties be appraised based on their **Junk Value**, which represents the estimated worth of the asset in its deteriorated or unusable state. In compliance with Part II (Disposal Activities/Processes) of COA-DBM Joint Circular No. 2024-1, the determination of Junk Value must be supported by at least three (3) canvassed prices of similar properties or materials obtained from reputable junk shops, scrap dealers, or other legitimate sources.

VI. JUNK VALUE COMPUTATION

After conducting consultations with several established junk shop owners and scrap dealers who have visited and inspected the items, it became evident that these suppliers generally follow a lot-purchase arrangement rather than providing price quotations for each specific category of item (e.g., computers, air-conditioning units, and other equipment). Under this arrangement, they do not itemize their offers based on property categories; instead, they submit a single consolidated price for the entire collection of unserviceable assets classified as scrap or junk.

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Consequently, all quotations received from these suppliers represent a comprehensive offer covering all scrap or junk materials of the College. This means that their proposed price applies to the entire lot of unserviceable properties and is not intended to be broken down into individual items or categories. This purchasing approach reflects common industry practice in scrap trading, where valuation is typically made on the total recoverable material rather than per-item specifications.

Below are the price quotations received:

Date	Company Name / Owner's Name	Address	Company's Representative to Inspect	Quoted Price	Unit
08/10/2025	ROSE MARIE T. ANDAYA	New Malitbog, Panabo City	Antonio G. Andaya	160,000.00	LOT
08/10/2025	ANDRIA & JAMES JUNKSHOP	Rustico Cabaguio St, Corner Liigo St., Davao City	Jillynnia Segarino	200,000.00	LOT
09/10/2025	CMB JUNKSHOP	Km. 14 Sunrise Village Prk 13-4 Panacan, Davao City	Chrizia Mae Bumanglag	215,000.00	LOT
09/10/2025	RENZO JUNKSHOP	Prk. Chico Sto. Niño, Panabo City	Danilo Panes	380,000.00	LOT
09/10/2025	JEEP JUNKSHOP	Prk. 1A New Malitbog, Panabo City	Jasper Elner E. Plana	180,000.00	LOT
13/10/2025	DRJ JUNKSHOP	Prk 3 San Vicente, Galagala, Panabo City	Dolor Mahilum Terado	230,300.00	LOT

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Considering the average price quotations, the average price quotations is as follows:

Average Price = Σ Price Quotations / No. of Quotations Received

Average Price= $(160,000 + 200,000 + 215,000 + 380,000 + 180,000 + 230,300) / 7$

Average Price = Php 227,550.00

Out of the six (6) price quotations evaluated, only two (2) were found to be above the computed average valuation. In consideration of this, and guided by the principles of prudence, fairness, and reasonableness emphasized under COA-DBM Joint Circular No. 2024-1, **the Committee determined that it would be more appropriate and conservative to set the Appraised Value and corresponding floor price at Php 220,000.00.**

Establishing this amount as the minimum acceptable valuation ensures that the appraised value remains reflective of market conditions while also promoting open, competitive, and transparent participation during the public bidding. Moreover, setting the price floor at this level is expected to encourage a sufficient number of eligible bidders, thereby helping the College obtain the most advantageous disposal value in accordance with the standards of efficiency, economy, and accountability prescribed by the Joint Circular.

VII. SUPPORTING DOCUMENTS

Below is the list of documents herewith attached:

- Detailed Inspection Reports from Technical Working Groups
- Inventory and Inspection Reports of Unserviceable Property (IIRUP)
- Inventory and Inspection Reports of Unserviceable Semi-Expendable Property (IIRUSP)
- Waste Materials Reports

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VIII. RECOMMENDATIONS

Based on the foregoing analysis and the details previously presented, the Committee hereby recommends setting the Appraised Value and the corresponding floor price at Php 220,000.00. This recommended amount reflects a prudent and reasonable valuation of the unserviceable properties and is deemed sufficient to promote competitive participation during the public bidding process. The Committee affirms that this valuation supports the College's objective of ensuring transparency, fairness, and the attainment of the most advantageous price for the government.

Prepared and Concurred by Committee on Appraisal, Inspection and Disposal:

JOSHUA P. ELARDO
Member

ENGR. DENNY LUZ F. FABIA
Member

JINNAH T. ENUMERABLES
Member

RHAYMART JOE O. GELLA, CPA
Member

REIR ERLINDA E. CUTAD, DIT
Chairperson

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