



Republic of the Philippines
Department of Education
REGION X

SCHOOLS DIVISION OF MISAMIS ORIENTAL

**Office of the Schools Division
Superintendent**

08 May 2023

DIVISION MEMORANDUM

No. **254**, s. 2023

**GUIDELINES ON THE CONDUCT OF DISPOSAL AND SUBMISSION OF
DISPOSAL REPORTS FOR CY 2023 (1ST BATCH)**

**To: DIVISION APPRAISAL AND DISPOSAL COMMITTEE
PUBLIC SCHOOLS DISTRICT SUPERVISORS
ELEMENTARY & SECONDARY SCHOOL HEADS
ADMINISTRATIVE OFFICERS II
DISTRICT AND SCHOOL PROPERTY CUSTODIANS
ALL OTHERS CONCERNED
This Division**

1. Pursuant to Commission on Audit Circular No. 89-296 and DBM NBC No. 425 and Property Manual, this Office announces the conduct of disposal of properties to select schools May 29, 2023 – June 9, 2023. It shall be conducted by the Division Appraisal and Disposal Committee which shall strictly observe the Disposal Plan CY 2023.
2. The conduct of disposal is an indispensable procedure for the end cycle of specific government properties. To save cost on maintaining the unserviceable, no longer needed, and obsolete supplies, materials and equipment, there is a need for their disposal.
3. As applicable, all Schools with unserviceable properties are encouraged to prepare and submit the following reports:
 - a. **Letter Request**
 - b. **IIRUP** or Inventory and Inspection Report of Unserviceable Property
 - c. **IIRUSP** or Inventory and Inspection Report of Unserviceable Semi-Expendable Property
 - d. **WMR** or Waste Material Report as applicable with Application for disposal
 - e. **Photo documentation**
 - f. **Pre-canvass (at least 3 RFQs)** of the unserviceable properties.



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The said documents shall be submitted in a complete set to the Supply and Property Unit on **May 15, 2023 to May 19, 2023**. Late and incomplete submission will not be included in the conduct of Disposal for CY 2023 (1ST Batch)

4. The entire disposal shall be witnessed by the Commission on Audit (COA) Auditor or his authorized representative.
5. For guidance and strict compliance.

For the Schools Division Superintendent:

ERLINDA DAEL, Ph.D.

Assistant Schools Division Superintendent
Officer-in-Charge

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