



Republic of the Philippines  
**Department of Education**  
REGION X

**SCHOOLS DIVISION OF MISAMIS ORIENTAL**

Office of the Schools Division  
Superintendent

**11 September 2023**

**DIVISION MEMORANDUM**

No. **507**, s. 2023

**GUIDELINES ON THE CONDUCT OF DISPOSAL AND SUBMISSION OF  
DISPOSAL REPORTS FOR CY 2023 (2<sup>nd</sup> 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 from October 2, 2023 – October 13, 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 in order to save the cost of maintaining the unserviceable, no longer needed, and obsolete supplies, materials and equipment.
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.



Republic of the Philippines  
**Department of Education**  
REGION X

**SCHOOLS DIVISION OF MISAMIS ORIENTAL**

---

The above-mentioned documents shall be submitted in a complete set to the Supply and Property Unit on **September 18, 2023 – September 22, 2023**. Late and incomplete submission will not be included in the conduct of Disposal for CY 2023 (2<sup>ND</sup> 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.

**EDILBERTO L. OPLENARIA, EdD, CESO V**  
Schools Division Superintendent

/egpc