



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

**SCHOOLS DIVISION OF MISAMIS ORIENTAL**

Office of the Schools Division  
Superintendent

12 October 2022

**DIVISION MEMORANDUM**

No. *594*, s. 2021

**GUIDELINES ON THE CONDUCT OF DISPOSAL AND SUBMISSION OF  
DISPOSAL REPORTS**

To: DIVISION 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 on November 7-11, 2022. It shall be conducted by the Division Appraisal and Disposal Committee which shall strictly observe the Disposal Plan CY 2022.
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.

The said documents shall be submitted to the Supply and Property Unit on **October 12 -21 2022**. Late submission will not be included in the conduct of Disposal for CY 2022




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



**JONATHAN S. DELA PEÑA, PhD, CESOV**  
Schools Division Superintendent

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