



Republic of the Philippines
Department of Education
REGION X

SCHOOLS DIVISION OF MISAMIS ORIENTAL

Office of the Schools Division
Superintendent

6 June 2024

DIVISION MEMORANDUM

No. 345, s. 2024.

**GUIDELINES ON THE CONDUCT OF DISPOSAL AND SUBMISSION OF
DISPOSAL REPORTS FOR CY 2024 (3rd 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 on July 1-5, 2024 (3rd Batch). It shall be conducted by the Division Appraisal and Disposal Committee which shall strictly observe the Disposal Plan CY 2024.
2. The conduct of disposal is an indispensable procedure for the end cycle of specific government properties. To save the cost of maintaining the unserviceable, no longer needed, and obsolete supplies, materials and equipment, there is a need for their disposal.
3. 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



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e. Photo documentation

f. Pre-canvass (at least 3 RFQs) of the unserviceable properties.

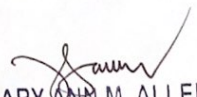
The said documents shall be submitted in a complete set to the Supply and Property Unit on **June 17 - 21, 2024**. Late and incomplete submission will not be included in the conduct of Disposal for CY 2024 (3rd Batch)

5. The entire disposal shall be witnessed by the Commission on Audit (COA) Auditor or his authorized representative.
6. Strict compliance is directed.

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

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MARY ANN M. ALLERA
Assistant Schools Division Superintendent
Officer-in-Charge
Office of the Schools Division Superintendent