



Republic of the Philippines
Department of Education
NATIONAL CAPITAL REGION
SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Office of the Schools Division
Superintendent

NOVEMBER 13, 2024

MEMORANDUM
No. 313, s, 2024.

**SUBMISSION OF DOCUMENTATION FOR DISPOSAL OF NATIONAL PROPERTY
AS OF OCTOBER 31, 2024**

To: OIC – Assistant Schools Division Superintendent
Chief Education Supervisor, Curriculum Implementation Division
Chief Education Supervisor, Schools Governance and Operations Division
Public Elementary and Secondary School Principals/OICs
School Property Custodians/ Administrative Officer II
All Others Concerned
Cc: Commission on Audit

1. The Waste Materials Report (WMR), Inventory and Inspection Report of Unserviceable Semi-Expendable Property (IIRUSP), and Inventory and Inspection Report of Unserviceable Property (IIRUP) serve as the basis for the proper disposal and removal from the records of unserviceable properties listed in the semi-expendable and Property, Plant, and Equipment (PPE) accounts.
2. Designated School Property Custodians and Administrative Officers II are advised to prepare the above-mentioned **National Property** reports **as of October 31, 2024**, in **three (3) hard copies** and submit them to the Property and Supply Unit on or before November 25, 2024.
3. Attached are the guidelines, templates, and instructions for the WMR (Appendix 65), IIRUSP (Annex A.10), and IIRUP (Appendix 74) for reference.
4. Immediate and wide dissemination of this Memorandum is desired.


VIOLETA M. GONZALES
Officer-in-charge,

Office of the Schools Division Superintendent

Encl.: As stated

To be indicated in the **Perpetual Index**:

Under the following subjects:

EQUIPMENT	FORMS	POLICY
RULES AND REGULATIONS	REPORTS	

JIL/SUBMISSION OF DOCUMENTATION FOR DISPOSAL

313/OCTOBER 30, 2024

NUM-2024-313

2024-9521

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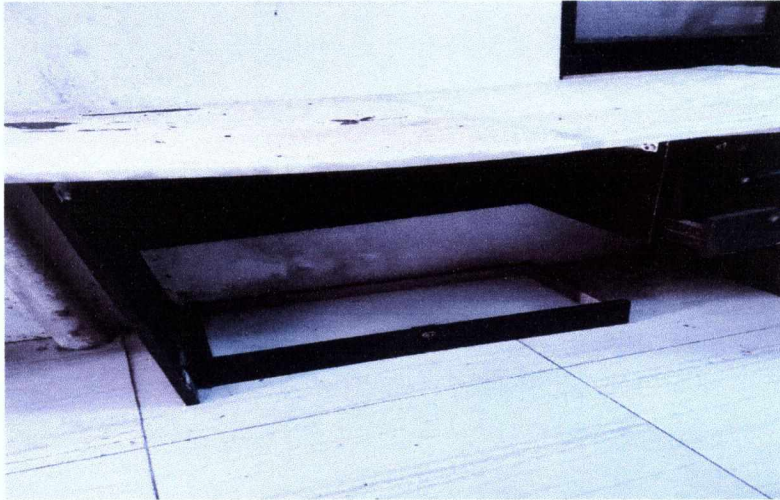
GUIDELINES

1. **Items to include on property inventory reports:**
 - a. **Waste Materials Report (WMR)**
 - Parts and scrap materials
 - Unit cost: below P50,000.00
 - e.g. stapler, cartridge, calculator, puncher
 - b. **Inventory and Inspection Report of Unserviceable Semi-Expendable Property (IIRUSP)**
 - Semi-expendable property
 - Unit cost: below P50,000.00
 - e.g. chairs, desks, desktop, printer, laptop, scanner, computer
 - c. **Inventory and Inspection Report of Unserviceable Property (IIRUP)**
 - Property, plant and equipment
 - Unit Cost: P50,000.00 and above
 - e.g. printer, laptop, DCP Package, equipment, furniture
2. **Types of inventory reports and types of disposals**
 - a. **For the sale of unserviceable property/properties**
 - Waste Materials Report (WMR) – Sale of Unserviceable Property
 - Inventory and Inspection Report of Unserviceable Property IIRUP – Sale of Unserviceable Property
 - Inventory and Inspection Report of Unserviceable Property (IIRUP) – Sale of Unserviceable Property
 - b. **For donation/transfer of property/properties**
 - Inventory and Inspection Report of Unserviceable Semi-Expendable Property (IIRUSP) – Donation/ Transfer
 - Inventory and Inspection Report of Unserviceable Property (IIRUP) -Donation/Transfer
3. **Submit property inventory reports** in three (3) copies with a cover page stating the following details: (*refer to Annex A*)
 - Name of School
 - Type of Inventory Report
 - Type of Property
 - Type of Disposal
4. **Attach photos** of all items for disposal with item descriptions (4 photos only per page) (*refer to Annex B*)
5. **Printing Requirements:** Print the cover page, reports, and photos on long bond paper (8.5” x 13”) and submit in separate folders based on the type of inventory report and type of disposal.
6. **For donation/Transfer Items:** A Property Transfer Report (PTR) and/or Inventory Transfer Report (ITR) must be prepared and submitted once the Property and Supply Unit has identified a recipient for the items.
7. **Note: Only NATIONAL properties are subject to disposal. Local properties are subject to the guidelines of the City Government of Muntinlupa.**

ALABANG ELEMENTARY SCHOOL

INVENTORY AND INSPECTION REPORT OF
UNSERVICEABLE PROPERTY (IIRUP)
NATIONAL PROPERTY
SALE OF UNSERVICEABLE PROPERTY

Annex B. Sample photos with item description



1 piece – Executive Table, with drawers, brown, laminated



1 unit, EPSON L3210 Printer



1 unit, Iwata Bottom Load Black Water Dispenser



1 unit – Fellowes 79Ci Black Paper Shredder

**WASTE MATERIALS REPORT
(WMR)**

INSTRUCTIONS

- A. The WMR shall be used by the Supply and/or Property Custodian to report all waste materials previously taken up in the books of accounts as assets or in his/her custody so that they may be properly disposed of and derecognized from the books.
- B. It shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
 2. **Fund Cluster** – the fund cluster name/code in accordance with the UACS
 3. **Place of Storage** – exact location of the item/s for disposal
 4. **Date** – date of the preparation of the report
 5. **Item** – entry number in the report
 6. **Quantity** – number of item/s being reported as waste material/s
 7. **Unit** – unit of measurement of item/s being reported as waste material/s (i.e., piece, roll, box, ream, etc.)
 8. **Description** – name and description of item/s being reported as waste materials
 9. **Record of Sales-Official Receipt-No.** – official receipt number covering the sale of waste materials
 10. **Record of Sales-Official Receipt-Date** – date of the official receipt covering the sale of waste materials
 11. **Record of Sales-Official Receipt-Amount** – amount received for waste materials sold based on the OR
 12. **Total** – total amount of sales
 13. **Certified Correct** – printed name and signature of the Supply and/or Property Custodian
 14. **Disposal Approved** – printed name and signature of the Head of the Agency/Entity or his/her authorized representative

CERTIFICATE OF INSPECTION

15. Indicate the corresponding item number of the waste material in the line opposite the mode of disposal made whether destroyed, sold at private sale, sold at public auction, and/or transferred without cost.
 16. **Certified Correct** – printed name and signature of the Inspection Officer concerned
 17. **Witness to disposal** – printed name and signature of the person authorized to witness the disposal of the waste material/s
- C. This report shall be prepared in three (3) copies distributed as follows:

- Original* – Chief Accountant/Head of Accounting Division/Unit
- Copy 2* – Supply and/or Property Custodian's file
- Copy 3* – COA Auditor

WASTE MATERIALS REPORT

Entity Name : _____				Fund Cluster : _____		
Place of Storage : _____				Date : _____		
ITEMS FOR DISPOSAL						
Item	Quantity	Unit	Description	Record of Sales		
				Official Receipt		
				No.	Date	Amount
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
			TOTAL			
Certified Correct : _____				Disposal Approved : _____		
_____ Signature over Printed Name of Supply and/or Property Custodian				_____ Signature over Printed Name of Head of Agency/Entity or his/her Authorized Representative		
CERTIFICATE OF INSPECTION						
I hereby certify that the property enumerated above was disposed of as follows:						
Item	_____	Destroyed				
Item	_____	Sold at private sale				
Item	_____	Sold at public auction				
Item	_____	Transferred without cost to _____ (Name of the Agency/Entity)				
Certified Correct: _____				Witness to Disposal: _____		
_____ Signature over Printed Name of Inspection Officer				_____ Signature over Printed Name of Witness		

**INVENTORY AND INSPECTION REPORT OF UNSERVICEABLE
PROPERTY
(IIRUP)**

INSTRUCTIONS

- A. The IIRUP is a report prepared by the Supply and/or Property Unit as basis to record dropping from the books the unserviceable properties carried in the PPE accounts.
- B. This report shall be accomplished as follows:
1. **As at** _____ – the period covered by the report
 2. **Entity Name** – the name of the agency/entity
 3. **Fund Cluster** – the fund cluster name/code in accordance with the UACS
 4. **Name of the Accountable/Designation/Station** – the name, designation and station of the Accountable Officer
 5. **Inventory**
 - **Date Acquired** – acquisition date of the PPE
 - **Particulars/Articles** – description of the unserviceable PPE
 - **Property No.** – the assigned number to the unserviceable PPE
 - **Quantity** – quantity of unserviceable PPE
 - **Unit Cost** – cost per unit of unserviceable PPE
 - **Total Cost** – total amount of unserviceable PPE (Quantity x Unit Cost)
 - **Accumulated Depreciation** – accumulated depreciation of unserviceable PPE
 - **Accumulated Impairment Losses** – accumulated impairment losses of unserviceable PPE
 - **Carrying Amount** – cost less accumulated depreciation and accumulated impairment losses
 - **Remarks** – additional information on the unserviceable PPE such as condition, status, etc.
 6. **Inspection and Disposal**
 - **Disposal** – the amount per mode of disposal such as sale, transfer, destruction, etc.
 - **Appraised Value** – appraisal assigned by the agency/entity
 - **Record of Sales** – the official receipt number and corresponding amount for the sales proceeds
- C. In cases where technical knowledge is needed for the determination of the true condition or actual current value of the property to be inspected, a Technical Inspector with the required knowledge and training shall inspect the same.
- D. Certain property, due to its very nature, becomes worthless as a whole, but certain parts of motor vehicles or of some equipment with brass ornaments, buckles, etc., which possess intrinsic value in themselves or which may be useful in making repairs to other equipment. In such cases, and wherever practicable, the valuable part or parts of the article or equipment shall be separated from the worthless part/s for proper accounting by the Accountable Officer at their appraised valuation or for proper disposition under Sections 79 of P.D. No. 1445.
- E. When the property is sold, the record of sales shall be accomplished. The Inventory and Inspection Report of Unserviceable Property shall be submitted to the Accounting Division/Unit after the disposal is completed.
- F. The original copy of the report shall be the basis for adjusting the accounts affected by means of a JEV.
- G. Request for Inspection shall be as follows:

"I HEREBY request inspection and disposition, pursuant to Section 79 of P.D. No. 1445, of the property enumerated above.

Requested by:

Approved by:

*(Signature over Printed
Name of Accountable
Officer)*

*(Signature over Printed
Name of Authorized Official)*

*(Designation of Accountable
Officer)*

*(Designation of Authorized
Official)"*

H. Certification in the report shall be as follows:

"I CERTIFY that I have inspected each and every article enumerated in this report, and that the disposition made thereof was, in my judgment, the best for the public interest.

*(Signature over Printed Name of
Inspection Officer)"*

"I CERTIFY that I have witnessed the disposition of the articles enumerated on this report this ____ day of _____, _____.

(Signature over Printed Name of Witness)"

I. This report shall be prepared in three (3) copies and submitted by the Accountable Officer to the following:

- Original* – Accounting Division/Unit
- Copy 2* – Supply and/or Property Custodian's file
- Copy 3* – COA, TSO, for inspection of PPE that requires evaluation by experts

**INVENTORY AND INSPECTION REPORT OF UNSERVICEABLE
SEMI-EXPENDABLE PROPERTY
(IIRUSP)**

INSTRUCTIONS

- A. The IIRUSP shall be used to account for all unserviceable semi-expendable property of an entity which is subject to disposal. It shall be prepared by the Property and/or Supply Division/Unit and used as the basis of the Accounting Division/Unit for the recognition of cash proceeds if the mode of disposal of the unserviceable semi-expendable property is through sale/public auction.
- B. This report shall be accomplished as follows:
1. **As at** _____ - the period covered by the report
 2. **Entity Name** - the name of the agency/entity
 3. **Fund Cluster** - the fund cluster name/code in accordance with the unified accounts code structure
 4. **Name of the Accountable/Designation/Station** - the name, designation and station of the Accountable Officer
 5. **Inventory**
 - **Date Acquired** - acquisition date of the semi-expendable property
 - **Particulars/Articles** - description of the semi-expendable property
 - **Semi-Expendable Property No.** - the assigned number to the unserviceable semi-expendable property
 - **Quantity** - quantity of unserviceable semi-expendable property
 - **Unit Cost** - cost per unit of unserviceable semi-expendable property
 - **Total Cost** - total amount of unserviceable semi-expendable property (Quantity x Unit Cost)
 - **Accumulated Impairment Losses** - accumulated impairment losses of unserviceable semi-expendable property
 - **Carrying Amount** - cost less accumulated impairment losses
 - **Remarks** - additional information on the semi-expendable property such as condition, status, etc.
 6. **Inspection and Disposal**
 - **Disposal** - the amount per mode of disposal such as sale, transfer, destruction, etc.
 - **Appraised Value** - appraisal assigned by the agency/entity
 - **Record of Sales** - the official receipt number and corresponding amount for the sales proceeds
- C. In cases where technical knowledge is needed for the determination of the true condition or actual current value of the property to be inspected, a Technical Inspector with the required knowledge and training shall inspect the same.
- D. Certain property, due to its very nature, becomes worthless as a whole, but certain parts of machinery and/or equipment, which possess intrinsic value in themselves or which may be useful in making repairs to other equipment. In such cases, and wherever practicable, the valuable part or parts of the article or equipment shall be separated from the worthless part/s for proper accounting by the Accountable Officer at their appraised valuation or for proper disposition under Sections 79 of P.D. No. 1445.
- E. When the property is sold, the record of sales shall be accomplished.

A. [Signature]

