



Republic of the Philippines
Department of Education
NATIONAL CAPITAL REGION

SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Office of the Schools Division
Superintendent

AUG 28 2025

MEMORANDUM

**DIVISION GUIDELINES AND THE SUBMISSION OF DOCUMENTS FOR THE
DISPOSAL OF NATIONAL PROPERTY FOR CY 2025**

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. Pursuant to COA Circular No. 89-296, DBM-COA Joint Circular No. 2024-1, Presidential Decree No. 1445, Executive Order No. 888 (s. 1983), National Budget Circular No. 425 dated January 28, 1992, Executive Order No. 309 dated March 8, 1996, and other pertinent laws, rules, and regulations governing the disposal of unserviceable, obsolete, and excess government property, this Division shall undertake the proper derecognition and disposal of assets for Calendar Year 2025.

2. In view of the foregoing, the Division, through the Disposal Committee, hereby issues the enclosed Guidelines, Procedures, and Templates to reiterate the prescribed processes. The readily available templates may be accessed via the following link: <https://tinyurl.com/SDOMUNTItemplateDisposal> or through the accompanying QR Code.



3. All Implementing Units shall observe the same procedures, with the authority for disposal vested in the School Head. The School Head shall cause the removal of the cost of the equipment from the books of accounts maintained by the School Bookkeepers. This action shall be duly reflected in the Inventory Reports, a copy of which shall be furnished to the Division Office for proper documentation and compliance.

4. Designated School Property Custodians and or Administrative Officers II are advised to prepare the above-mentioned National Property reports as of July 31, 2024, in three (3) hard copies and submit them to the Property and Supply Unit on or before August 29, 2024.


354

UN-2025-354



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5. The entire disposal shall be witnessed by the Commission on Audit (COA) Auditor or her authorized representative.
6. Immediate and wide dissemination of this Memorandum is desired.


VIOLETA M. GONZALES
Assistant Schools Division Superintendent
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/ DIVISION GUIDELINES AND THE SUBMISSION OF DOCUMENTS FOR THE DISPOSAL OF NATIONAL PROPERTY FOR CY 2025
354/AUGUST 15, 2025

Enclosure A.

**Checklist: Basic Requirements for Requesting the Disposal of
Unserviceable Property**

1. Request Letter (See Enclosure B)

- Prepared and signed by the Accountable Officer
- Formally requests disposal and inspection of the unserviceable property
- Includes contact number for scheduling of inspection by the Disposal Committee

2. Select the Applicable Inventory Form (in triplicate copies)

Choose the form based on property type and unit value:

Inventory and Inspection Report of Unserviceable Property (IIRUP) (See Enclosure C)

- For unserviceable property worth ₱50,000 and above per unit
- Covers: Property, Plant, and Equipment (PPE)
- Examples: printers (high-value), laptops, DCP packages, machinery, furniture

Inventory and Inspection Report of Unserviceable Semi-Expendable Property (IIRUSP) (See Enclosure D)

- For unserviceable property worth below ₱50,000 per unit
- Covers: Semi-expendable property
- Examples: chairs, desktop computers, printers (low-value), laptops, scanners

Waste Materials Report (WMR) (See Enclosure E)

- For damaged equipment, spare parts, or scrap materials from expendable items or building remnants worth below ₱50,000 per unit
- Covers: broken equipment parts, empty containers, salvaged building remnants
- Examples: staplers, cartridges, calculators, punchers, remnants

3. Indicate Type of Disposal

(Type of disposal must match the inventory form chosen in Section 2)

For Sale of Unserviceable Property:

- WMR – Sale of Unserviceable Property
- IIRUP – Sale of Unserviceable Property
- IIRUSP – Sale of Unserviceable Property

For Donation/Transfer of Property:

- IIRUP – Donation/Transfer
- IIRUSP – Donation/Transfer

4. Provide Pictures of Items for Disposal (See Enclosure F)

- Photos must have item descriptions and be signed by the Accountable Officer
- Maximum of 4 photos per page (*Refer to Annex B for sample format*)

5. Attach Program of Works (if applicable) (See Enclosure G)

- is required if salvaged/unserviceable materials will be reused for school improvement projects (e.g., repairs, renovations)

6. For Donation/Transfer Items (See Enclosure H)

- Prepare and submit the Property Transfer Report (PTR) and/or Inventory Transfer Report (ITR) once the Property and Supply Unit identifies the recipient.

Notes:

1. Only National properties are subject to this disposal process. Local properties follow the guidelines of the City Government of Muntinlupa.

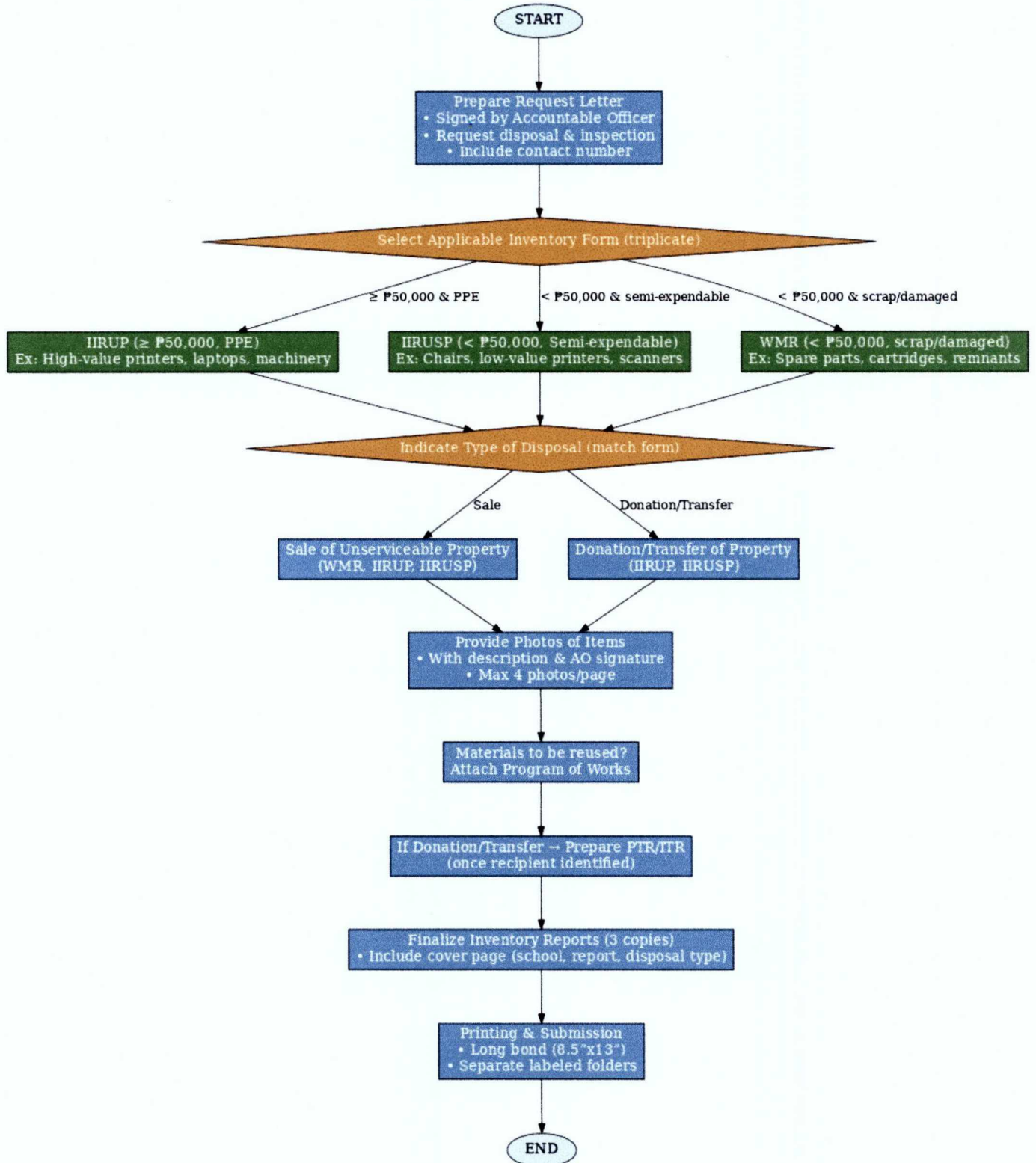
2. Submission of Inventory Reports (3 copies each)

- Include a cover page with the following details (*Refer to Annex A*):
 - Name of School
 - Type of Inventory Report (IIRUP, IIRUSP, or WMR)
 - Type of Disposal (Sale or Transfer)

3. Printing & Submission Requirements (See Enclosure I)

- Print cover page, reports, and photos on long bond paper (8.5" x 13")
- Submit in separate, clearly labeled folders for each type of inventory report and disposal type.

Process Flow for the Request of Disposal of SDO Muntinlupa Unserviceable Property



**ALABANG ELEMENTARY
SCHOOL**

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

**SALE OF UNSERVICEABLE
PROPERTY**