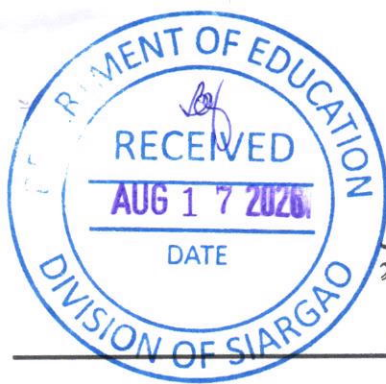




Republic of the Philippines
Department of Education
CARAGA REGION
SCHOOLS DIVISION OF SIARGAO



DIVISION MEMORANDUM

No. **08-232**, s. 2026

To: Assistant Schools Division Superintendent
Public Schools Division Supervisors
Division Inventory & Condemnation Committee
Functional Division Chiefs
Elementary & Secondary School Heads
School Property Custodians
All Others Concerned
This Division

**ESTABLISHMENT OF THE DIVISION CONDEMNATION
AND DISPOSAL COMMITTEE**

1. Pursuant to Section 79 of Presidential Decree No. 1445 (Government Auditing Code of the Philippines) and COA Circular No. 89-296 (Audit Guidelines on the Divestment or Disposal of Property and Other Assets of National Government Agencies), this Office hereby formally establishes the Division Condemnation and Disposal Committee.

2. The establishment of this Committee is highly significant to ensure that the disposal of unserviceable, obsolete, or condemned government properties is conducted systematically. It safeguards government resources by ensuring transparent valuation, preventing unauthorized disposal, and guaranteeing that the government receives the best possible return for unserviceable assets while freeing up valuable storage space in schools and division offices.

3. Effective immediately, the Division Condemnation and Disposal Committee shall be composed of the following personnel:

- | | |
|----------------------|---|
| a. Chairperson: | Neniel E. Dumanjog, PhD
Education Program Supervisor-LRMDS |
| b. Vice-Chairperson: | Carlo Borris G. Oraliza
Administrative Officer IV - Procurement |
| c. Member: | Jerlie Belmart S. Sulapas
Administrative Aide IV |
| d. Member: | John Eric Jabines
ICT Officer |

4. To guide the field and ensure compliance with standard state auditing rules, the Committee and the designated school property custodians shall strictly observe the following concise process for the disposal of properties:





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- a. Identification and Reporting: The Supply/Property Officer identifies unserviceable or obsolete properties and prepares the Inventory and Inspection Report of Unserviceable Property (IIRUP) and/or the Waste Materials Report (WMR).
- b. Inspection and Appraisal: The Committee conducts a physical inspection of the reported properties to verify their condition. They will then appraise the assets to determine their current estimated value.
- c. Recommendation: Based on the inspection, the Committee recommends the most advantageous mode of disposal (e.g., public bidding, negotiated sale, barter, transfer to another agency, or destruction/condemnation for valueless items).
- d. Approval: The recommended mode of disposal and the appraisal report are submitted to the Schools Division Superintendent (SDS) for final approval.
- e. Execution and Dropping from Books: The actual disposal is executed in the presence of a COA representative (when required by the chosen mode). Following a successful disposal, the Accounting Unit shall officially drop the assets from the Division's books of accounts.

5. All unserviceable properties at the school level must undergo this division-level process prior to any form of disposal. School Heads are directed to coordinate directly with the Division Supply and Property Unit for scheduling their respective inspections.

6. Immediate and wide dissemination of and strict compliance with this Memorandum is directed.


MANUEL O. CABERTE
Schools Division Superintendent

Encl.: None

Reference: COA Circular No. 89-296; P.D. 1445

To be indicated in the Perpetual Index
under the following subjects:

COMMITTEE

EQUIPMENT

POLICY

PROPERTY

OSDS/fcg
08/17/26