



Republic of the Philippines
Department of Education
REGION IX, ZAMBOANGA PENINSULA
SCHOOLS DIVISION OF DAPITAN CITY

Office of the Schools Division Superintendent

September 3, 2026

DIVISION MEMORANDUM

No. 431, s. 2026

To: Members of the Division Disposal Committee
This Division

**CONDUCT OF OCULAR INSPECTION AND APPRAISAL OF UNSERVICEABLE
PROPERTIES AND WASTE MATERIALS AT POLO ELEMENTARY SCHOOL**

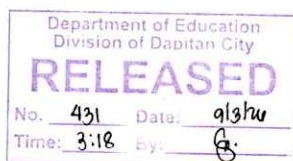
1. In response to the letter request of Ms. Lyra L. Balladares, School Principal II of Polo Elementary School, dated August 19, 2026, the Division Disposal Committee is hereby directed to conduct an on-site ocular inspection, validation, and appraisal of the unserviceable properties and waste materials at Polo Elementary School, Polo, Dapitan City on **Tuesday, September 8, 2026** at 9:00 in the morning, in compliance with existing Government Accounting Manual (GAM) guidelines, Commission on Audit (COA) Circular No. 89-296, and pertinent DepEd asset management procedures on the disposal of unserviceable properties.
2. This activity shall facilitate the proper dropping of condemned properties from the school's Book of Accounts, support the decluttering of school premises to ensure learner safety, and update the school's physical inventory records.
3. The Committee is further directed to prepare and submit the corresponding Inspection Report and Inventory and Inspection Report of Unserviceable Property (IIRUP) and other reportorial documents, together with its recommendations, to this Office upon completion of the inspection, for appropriate action.
4. For guidance and compliance.

For the Schools Division Superintendent:

AURELIO A. SANTISAS, CESO VI

Assistant Schools Division Superintendent
Officer-In-Charge

Office of the Schools Division Superintendent



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