

**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: \_\_\_\_\_

\_\_\_\_\_  
(Signature over Printed Name  
of Accountable Officer)

\_\_\_\_\_  
(Designation of Accountable  
Officer)

Approved by: \_\_\_\_\_

*PRINCIPAL*  
\_\_\_\_\_  
(Signature over Printed Name  
of Authorized Official)

\_\_\_\_\_  
(Designation of Authorized  
Officer)"

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

# FLOWCHART ON THE DISPOSAL OF PROPERTY

Property Officer / Admin. Officer / Accounting / Disposal Committee / BAC ON DISPOSAL / Director/AH / Auditor / Tech. Services Office

COA

AGENCY OFFICIALS





