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ASSESSMENT OF THE ASSET DISPOSAL OF THE DEPARTMENT OF EDUCATION SCHOOLS DIVISION OF BENGUET

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ABSTRACT

This study assessed the level of compliance and transparency on asset disposal, as well as the problems encountered in the disposal of government assets of DepEd SDO Benguet. Using a quantitative descriptive design and survey questionnaire. this study chose supply officers and members of the disposal committee and analysed using frequency, percentage, weighted mean and t-test.

Findings show that asset disposal along documentation and the procedural aspects are moderately complied with by the participants. No significant difference was noted in the level of compliance when participants are grouped according to their position. Also, the perceived level of transparency on the asset disposal along documents presented and financial statements is moderate. No significant difference either was in the level of transparency when participants are grouped according to their position.

Key problems encountered include the insufficiency or absence of necessary information of the asset to be disposed of, as well as limited technical knowledge regarding the computation of appraisal values and the condition rating of assets.

KEYWORDS: *Asset Disposal, Documentation, Transparency, Quantitative Descriptive Research, Department Of Education (Deped)*

1. INTRODUCTION

Asset disposal serves as the final phase of property management, essential for operational efficiency, financial accountability, and sustainability (Tadesse, 2021). In the Philippine public sector, agencies are mandated to remove unserviceable, obsolete, or unnecessary assets to maintain accurate accounting records and minimize maintenance costs (COA & DBM, 2024; Ganguly, 2024). Proper disposal is not merely a matter of clearing space but a governance requirement to ensure regulatory compliance and transparency in the stewardship of public assets.

Despite these, the division faces significant challenges in asset disposal, primarily characterized by accumulation of unserviceable and obsolete assets. Chronic failures in the disposal process have led to the conversion of valuable instructional spaces, such as classrooms, staircases, and shaded areas, into makeshift storage for dilapidated books, unserviceable Technical Vocational Livelihood (TVL) appliances, and mounting ICT equipment. These conditions are often exacerbated by unauthorized practices where personnel, unaware of formal protocols, engage in undocumented activities like the burning of old textbooks or the sale of scrap materials to fund school repairs. Such actions directly contradict regulatory requirements, including DepEd Order No. 14, s. 2012 and the General Appropriations Act. Furthermore, critical documentation deficits, such as the frequent absence of the Inventory and Inspection Report of Unserviceable Property (IIRUP), prevent assets from being officially derecognized from financial records. This local issue reflects a broader national trend where millions of pesos in unserviceable properties remain undisposed due to incomplete documentation and weak internal controls.

1.1 Conceptual Framework

This study is mainly anchored on the Commission on Audit–Department of Budget and Management Joint Circular (COA-DBM JC) No. 2024-01 and other several directives and guidelines issued by different government agencies. These issuances provide the framework and regulations that guide the documentation and procedures for asset disposal.

The COA-DBM JC No. 2024-01 dated January 30, 2024, which provides the Revised Manual on the Disposal of Government Properties, establishes the operational and regulatory framework for managing unserviceable assets. This framework comprehensively addresses the prerequisites, procedural steps, and evidentiary requirements

necessary for the entire disposal process (COA & DBM, 2024). Per the Manual, the process commences with the necessary identification and reporting of all assets that are either unserviceable, obsolete, or no longer needed for current operations. The subsequent disposal of these properties must then be executed in strict accordance with the stipulated protocols, with the Manual reinforcing the importance of rigorous documentation and procedural transparency at all stages to ensure integrity and compliance.

The Government Accounting Manual (GAM) was issued for use by all national government agencies (COA, 2015) effective January 1, 2016. It sets out the basic accounting policies, principles, standards, procedures, and reporting requirements including asset disposal in line with the International Public Sector Accounting Standards and other related laws. It has three volumes. Volume I contains the accounting policies and general provisions. It discusses the legal basis of government accounting, responsibilities over government funds and property, basic accounting and budget reporting principles, the financial reporting system of the national government, and the required general purpose financial statements. Volume II prescribes the detailed accounting books, registries, records, forms, and reports that agencies must use. It includes the standard forms and instructions for common government transactions and the required reports that support recording, reconciliation, and accounting of accounts. Volume III provides the Revised Chart of Accounts for national government agencies. It presents the list of accounts, their coding structure under the Unified Accounts Code Structure, and the description of each account to ensure uniform recognition and classification of transactions across agencies.

With the increase in the capitalization threshold for property, plant, and equipment from ₱15,000.00 to ₱50,000.00, COA Circular No. 2022-004 requires the use of semi-expendable property cards, semi-expendable ledger cards, Inventory and Inspection Report of Unserviceable Semi-expendable Property (IIRUSP) and Inventory transfer Reports (ITR) for assets that fall below the ₱50,000.00 threshold (COA, 2022).

Authority was given to the Disposal Committee of the respective government entity to develop their internal rules and procedures consistent with the provisions in the Revised Manual (COA & DBM, 2024). Integrated in the Department of Education (DepEd) Order (DO) No. 14, s. 2012, dated February 10, 2012, is the disposal of textbooks with the teacher's manuals and other instructional. It provides guidelines on the proper recording and disposal of damaged and condemned textbooks with the teacher's manuals and other instructional (DepEd, n.d.).

2. METHODOLOGY

The study utilized a quantitative descriptive research design to assess asset disposal compliance and transparency. The target participants were the Supply/Property Officers and members of the Disposal Committee. A total enumeration strategy was employed to include all Supply/Property Officers and Disposal Committee members. This census-based approach was necessitated by the specialized nature of the participants' duties, ensuring that the gathered data provided an exhaustive and accurate representation of the division's disposal practices. Out of the target population of 250 Supply Officers, 93 individuals responded to the survey (37.20% response rate). These participants constitute 81.58% of the final sample. The remaining 18.42% of the sample consists of all 21 members of the Disposal Committee.

Data were primarily gathered via a survey questionnaire supplemented by interviews with Supply Officers and Disposal Committee members to substantiate survey findings. Variables were measured on a 4-point Likert scale (1=not complied/not transparent, 2=slightly complied/slightly transparent, 3=moderately complied/moderately transparent, 4=highly complied/highly transparent). A pilot study with 25 supply officers ensured validity. Reliability was confirmed (Cronbach's alpha: 0.963). Ethical approval was obtained from the Cordillera Career Development College Review Board, with informed consent from participants.

Descriptive statistics (means, frequencies, percentages) summarized responses, while t-test was used to analyse the significant difference in the perceptions between the supply/property officers and the members of the Disposal Committee on the level of compliance and level of transparency.

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3. RESULT, ANALYSIS AND DISCUSSION

Table 1. Level of compliance on asset disposal along documentation and procedures

Indicators	WM	Description	Rank
A. Documentation	**2.97**	**Moderately Complied**	**1**
1. Document to account for unserviceable assets for disposal in accordance with the guidelines.	3.11	Moderately Complied	
2. Document to account for expendable materials, supplies, and consumables, including spare parts, empty containers, and remnants from destroyed or damaged fixed assets.	2.96	Moderately Complied	
3. Document when there are transfers of properties	3.23	Moderately Complied	
4. Document required as supporting evidence to validate the calculated appraised value.	2.79	Moderately Complied	
5. Reports accomplished to be the basis for dropping the disposed properties from the books of accounts and for taking up the proceeds from the sale of properties	2.80	Moderately Complied	
6. Required documents for each mode of asset disposal	2.95	Moderately Complied	
B. Procedures	**2.88**	**Moderately Complied**	**2**
7. Specific personnel or unit to prepare reports for assets due for disposal	3.05	Moderately Complied	
8. Specific steps involved in the inspection of assets for disposal	2.95	Moderately Complied	
9. Specific steps involved in the determination of the condition rating of assets for disposal	2.88	Moderately Complied	
10. Specific steps in the conduct of appraisal	2.56	Moderately Complied	
11. Specific steps in computing for the appraised value and junk value	2.57	Moderately Complied	
12. Specific procedures involved in each mode of disposal	2.69	Moderately Complied	
Average	2.78	Moderately Complied	

As shown in the table, participants' documentation processes and procedural practices on asset disposal are at the moderately complied level as indicated by their average of 2.78. The result implies that the documentation and procedures currently employed do not completely comply the requirements set forth in the Revised Manual.

The documentation for asset disposal is moderately complied with, as indicated by an overall weighted mean of 2.97. While personnel demonstrate the highest confidence in preparing the document when there are transfers of properties or the Property Transfer Reports and Inventory Transfer Reports (mean of 3.23), these documents are primarily utilized for internal movements rather than as formal instruments for disposal. Similarly, the preparation of reports for unserviceable property for disposal (mean of 3.11) shows moderate compliance but frequently lacks essential details such as acquisition costs, dates, and required photo documentation due to discrepancies in ledger cards and confusion between reporting forms. Furthermore, the usage of the document to account for expendable materials, supplies, and consumables, including spare parts, empty containers, and remnants from destroyed or damaged fixed assets or the Waste Material Report (mean of 2.96) is inconsistent and often reactive, typically triggered by impending audits rather than proactive management. These cumulative documentation gaps hinder the systematic derecognition of assets and result in the continued accumulation of unserviceable property.

The procedures for asset disposal within the division yielded a weighted average of 2.88, indicating a level of moderate compliance. While personnel roles in preparing reports are clearly defined and recognized (mean of 3.05), a heavy reliance on the Division Supply Office for final unserviceability judgments creates procedural bottlenecks and delays the disposal cycle. Inspection protocols (mean of 2.95) are applied inconsistently across asset categories; specifically, while specialized training has bolstered proficiency in inspecting ICT equipment, the lack of equivalent training for laboratory and vocational tools hampers the thoroughness of non-electronic inspections. Furthermore, the process for determining condition ratings (mean of 2.88) currently deviates from the Revised Manual on the Disposal of Government Properties. Instead of the mandated two-step process involving descriptive conditions and numerical ratings, personnel often use simplified ICT-based labels, which leads to inaccurate appraisals and inconsistent valuation of government property.

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Table 1.1 Difference in the perception between the supply officers and the members of the disposal committee on the level of compliance on asset disposal

Indicators	Supply Officers	Members of DC
A. Documentation	**2.94**	**3.13**
1. Document required to report or account for unserviceable assets for disposal in accordance with the guidelines.	3.09	3.24
2. Documents prepared to account for expendable materials, supplies, and consumables, including spare parts, empty containers and remnants from destroyed or damaged fixed assets.	2.95	3.05
3. Documents prepared when there are transfers of properties	3.20	3.33
4. Documents prepared or required as supporting evidence to validate the calculated appraised value.	2.75	2.95
5. Reports accomplished to be basis for dropping the disposed properties from the books of accounts and for taking up the proceeds from the sale of properties	2.75	3.00
6. Required documents for each mode of asset disposal	2.89	3.19
B. Procedures	**2.77**	**2.87**
7. Specific personnel or unit to prepare reports for unserviceable assets for disposal	3.05	3.05
8. Specific steps involved in the inspection of assets for disposal	2.91	3.10
9. Specific steps involved in the determination of condition rating of assets for disposal	2.84	3.05
10. Specific steps in the conduct of appraisal	2.55	2.62
11. Specific steps in computing for the appraised value and junk value	2.57	2.57
12. Specific procedures involved in each mode of disposal	2.67	2.81
Average	2.85	3.00

p-value= 0.12 α=0.05 Not significant

As illustrated in the table, there is a notable difference in perception between the supply officers and the members of the Disposal Committee on the level of compliance on asset disposal. Specifically, supply officers yielded a weighted mean of 2.85, whereas the members of the Disposal Committee provided a rating of 3.00. This higher rating implies that perception of the members of the Disposal Committee is more positive on the level of compliance on asset disposal. This stems from their lack of involvement into the complex preparation of the pre-disposal reports and operational challenges experienced by the Supply Officers. However, statistical analysis yielded a p-value of 0.12, which is greater than the alpha value of 0.05 level of significance. It means that there is no significant difference in the perceptions between the Supply Officers and members of the Disposal Committee. Hence, the overall perception of compliance cannot be definitively distinguished between the two groups, indicating a shared assessment of the asset disposal process regardless of functional roles.

Table 2. Level of transparency of the asset disposal procedures along documents presented and financial statements

Indicators	WM	Description	Rank
A. Documents Presented	**3.07**	**Moderately Transparent**	**2**
1. The documentation prepared for asset disposal is clear and complete.	3.17	Moderately Transparent	
2. All necessary documents are submitted and included in the disposal process.	3.25	Moderately Transparent	
3. The minutes of meetings, committee resolutions, and all correspondence or communications from the disposal committee are accurately documented and securely stored.	2.85	Moderately Transparent	
4. The disposal committee is fully aware of the regulatory requirements for documentation, and we ensure compliance.	2.96	Moderately Transparent	
5. The documents presented provide clear justification for the disposal of assets.	3.07	Moderately Transparent	
6. Documentation process for asset disposal is transparent and ensures accountability.	3.17	Moderately Transparent	

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B. Financial Statements	**3.15**	**Moderately Transparent**	**1**
7. The financial statements accurately reflect the proceeds and outcomes of asset disposal activities.	3.18	Moderately Transparent	
8. The financial reports prepared by the ensure transparency and are aligned with asset disposal activities.	3.16	Moderately Transparent	
9. The valuation of assets and the financial impact of their disposal are clearly presented in the financial statements.	3.08	Moderately Transparent	
10. We believe that the financial statements provide a transparent record of all revenues or losses related to asset disposal.	3.18	Moderately Transparent	
Average	3.11	Moderately Transparent	

As shown in the table, the level of transparency of the asset disposal procedures along documents presented and financial statements is at the moderate as indicated by an average of 3.11. This result implies that the transparency is compromised due to the incompleteness of details and information on the documents presented and the non-recognition of proceeds, revenues and losses generated by asset disposal in the financial statements.

The level of transparency along financial is moderate, as indicated by an overall weighted mean of 3.15. While both the accurate reflection of proceeds and outcomes and the provision of a transparent record of all revenues or losses related to asset disposal are perceived as moderately transparent (mean of 3.18), the findings reveal a fundamental failure in fiscal accountability as proceeds are frequently utilized as off-the-books miscellaneous income for immediate expenses. This practice bypasses mandatory deposits to the Bureau of Treasury and prevents essential financial adjustments, such as asset derecognition and the formal calculation of gains or losses. Furthermore, the perception that financial reports are transparent and aligned with asset disposal activities (mean of 3.16) is hampered by a limited understanding of the updated ₱50,000 capitalization threshold, where personnel mistakenly equate accounting derecognition with physical disposal. These conceptual gaps and the non-recording of transactions result in financial statements that fail to provide a legally compliant or accurate representation of the division's asset disposal outcomes.

The level of transparency along documents presented is moderate, as indicated by an overall weighted mean of 3.07. While the submission and inclusion of all necessary documents in the disposal process ranked highest (mean of 3.25), this reflects a compliance-heavy focus where forms are submitted according to prescribed templates but often lack the substantive depth and detail required for detailed audits or accurate appraisals. Similarly, the clarity and completeness of documentation and the ability of the process to ensure accountability tied for second (mean of 3.17), revealing a significant disparity between asset types; newer assets benefit from intact procurement records, while older items suffer from misplaced or damaged documentation regarding original costs and acquisition dates. These inconsistencies in the quality of supporting evidence, such as photo documentation and condition ratings, create a difficulty where the documents presented fail to provide the necessary information for a transparent determination of an asset's final reported value.

Table 2.1. Difference in the perception between the supply officers and the members of the disposal committee on the level of transparency on asset disposal procedures when grouped according to position

Indicators	Supply Officers	Members of DC
A. Documents Presented	3.07	3.06
1. The documentation prepared for asset disposal is clear, complete, and easy to understand.	3.20	3.00
2. We ensure that all necessary documents are submitted and included in the disposal process.	3.24	3.29
3. The minutes of meetings, committee resolutions, and all correspondence or communications from the disposal committee are accurately documented and securely stored.	2.83	2.95
4. The disposal committee is fully aware of the regulatory requirements for documentation, and we ensure compliance.	2.97	2.95
5. The documents presented provide clear justification for the disposal of assets.	3.03	3.00
6. We believe the documentation process for asset disposal is transparent and ensures accountability.	3.16	3.19
B. Financial Statements	3.17	3.07

7. The financial statements accurately reflect the proceeds and outcomes of asset disposal activities.		3.20	3.10
8. The financial reports prepared by the ensure transparency and are aligned with asset disposal activities.		3.18	3.05
9. The valuation of assets and the financial impact of their disposal are clearly presented in the financial statements.		3.10	3.00
10. We believe that the financial statements provide a transparent record of all revenues or losses related to asset disposal.		3.18	3.14
Average		3.11	3.07
p-value= 0.44	α=0.05	Not significant	

As illustrated in the table, there is a marginal difference in perception between the Supply Officers and the members of the Disposal Committee on the level of transparency. Specifically, Supply Officers yielded a weighted mean of 3.11, whereas the members of the Disposal Committee provided a rating of 3.07. This slightly higher rating from Supply Officers stems from their focus on the granularity of physical inputs and documentation, whereas the Committee's perception is shaped by downstream responsibilities and the challenges of justifying appraisals despite missing legacy data. However, statistical analysis yielded a p-value of 0.44, which is greater than the alpha value of 0.05 level of significance. It means that there is no significant difference in the perception between the Supply Officers and the members of the Disposal Committee. Hence, the overall perception of transparency cannot be definitively distinguished between the two groups, indicating a shared assessment of the asset disposal process regardless of functional roles.

Table 3. Problems encountered in the disposal of government assets

Indicators	Frequency	Percentage (%)	Rank
1. Limited knowledge on the modes of asset disposal	12	10.53	5
2. Limited knowledge on the appraisal and computation of appraisal value	15	13.16	2.5
3. Limited knowledge on the condition factor and rating of properties	14	12.28	4
4. Insufficient details/information/particulars (e.g. acquisition cost, acquisition date, etc.) of the asset to be disposed of	16	14.04	1
5. Insufficient training	15	13.16	2.5
6. Response time of the Disposal Committee on the request for disposal	7	6.14	8.5
7. Insufficient personnel to conduct the inspection to determine assets for disposal	7	6.14	8.5
8. Competing priorities in the school which lead to neglect of asset disposal	11	9.65	6.5
9. Inconsistencies between physical assets and recorded data (e.g., assets listed in records are missing physically, or physical assets are not reflected in the records)	11	9.65	6.5

The problems encountered in the asset disposal process are primarily driven by technical data and knowledge deficits among personnel. Ranking first is the issue of insufficient details, such as acquisition costs and dates, reported by 14.04% (f=16) of participants. This creates a bureaucratic deadlock, as missing costs prevent the application of standard depreciation formulas and render the valuation process technically invalid for both the disposal committee and the accounting unit. Tied for second place are limited knowledge on appraisal and computation and insufficient training, both cited by 13.16% (f=15) of participants. These factors introduce financial volatility, where subjective valuations risk either disadvantageous sales for the government or failed auctions due to overpricing. Furthermore, limited knowledge on the condition factor and rating of properties (12.28%, f=14) further distorts floor prices, often leading to auction failures and the continued accumulation of unserviceable assets. Collectively, these challenges result in prolonged disposal cycles, storage constraints, and financial statements that fail to faithfully represent the division's true fiscal position.

3.1 Summary of Findings

The following are the major findings of the study:

1. Asset disposal along documentation and procedures are moderately complied with by the Supply/Property Officers and members of the Disposal Committee of DepEd SDO Benguet. No significant difference was noted in the level of compliance when participants are grouped according to their position.
2. The perceived level of transparency on the asset disposal along documents presented and financial statements is moderate. No significant difference was noted in the level of transparency when participants are grouped according to their position.
3. The participants encountered various problems in the disposal of assets such as the insufficiency or absence of details/information/particulars particularly the acquisition costs and dates of the assets to be disposed, limited knowledge on the appraisal and computation of appraisal value, insufficiency of training and the limited knowledge on the appraisal and computation of appraisal value, insufficiency of training and the limited knowledge on the condition factor and rating of assets to be disposed of.

4. CONCLUSION

Based on the findings of the study, the following conclusions are drawn:

1. Participants demonstrate moderately complied asset disposal along documentation and procedures with weighted mean of 2.78. This directly contributes to inefficiencies, resulting in a failure to dispose of assets in a timely manner.
2. Participants demonstrate moderately transparent perception on asset disposal along documents presented and financial statements with weighted mean of 3.11. This is due to the incompleteness of details and information on the documents presented and the non-recognition of proceeds, revenues and losses generated by asset disposal in the financial statements.
3. Participants encountered various problems in the disposal of assets such as the insufficiency or absence of details/information/particulars particularly the acquisition costs and dates of the assets to be disposed, limited knowledge on the appraisal and computation of appraisal value, insufficiency of training and the limited knowledge on the condition factor and rating of assets to be disposed of, which hinder accurate documentation, timely disposal, compliance, and transparency. These significantly affected the compliance and transparency of the asset disposal.

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