



Republic of the Philippines  
Department of Education  
REGION III  
SCHOOLS DIVISION OF BULACAN

May 14, 2025

**DIVISION MEMORANDUM**

No. 242, 2025

**To:** Assistants Schools Division Superintendent  
Public Schools District Supervisors  
Principal/School heads  
All other Concerned

**CONSTITUTION OF VARIOUS COMMITTEE ON THE MANAGEMENT OF  
PROPERTY, PLANT AND EQUIPMENT (PPE) OF THE DIVISION OFFICE AND  
PUBLIC SCHOOLS**

1. In reference to Regional Memorandum No. 672, s. 2024, entitled ***Implementation Guidelines on the Standard Procedure for the Management of Property, Plant, and Equipment of the Regional Office, Schools Division Offices, and Public Schools***, this Division Memorandum is hereby issued for the constitution of various committees at the Division Office and school levels, following this format.

**A. COMMITTEE ON RECONCILIATION**

	Division Office	School
Chairperson:	Accountant III	School Accountant/ADASIII
Members:	AO IV – Supply Officer	Supply Officer / Property Custodian
	Designated Administrative Officer	Designated Administrative Officer
	Administrative Assistants	Administrative Assistants
	Administrative Aides	Administrative Aides

**Roles and Responsibilities:**

- Conduct reconciliation workshop.
- Compare accounting records against RPCPPE (appendix 74) and identify reconciling items.
- Collate supporting documents for the reconciling items to be used as basis for preparation of the adjusting JEV (appendix 36).
- Prepare consolidated Reconciliation Statements and presents during the reconciliation workshop.



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- Submit reconciled consolidated RPCPPE (Appendix 74), Reconciliation Statements, IIRUP (appendix 75), if any and supporting adjusting JEV (appendix 36) to the Office of the Resident COA Auditor.

**B. COMMITTEE ON THE ASSESSMENT OF ESTIMATED USEFUL LIFE, FAIR MARKET VALUE, AND IMPAIREMENT LOSS OF PROPERTIES**

	Division Office	School
Chairperson:	Assistant Schools Division Superintendent	Assistant Schools Division Superintendent
Co-Chairperson:	Chief, SGOD	Chief, SGOD
Members:	AOV – Administrative Officer	Supply Officer/ ADASII/Administrative Officer II/Property Custodian
	Accountant III	School Accountant/ADASIII
	Engineer	
	Planning Officer	
	AO IV – Supply Officer	

**Roles and Responsibilities:**

- Assess remaining useful life of properties annually or whenever necessary.
- Assess and compute for impairment loss of properties annually or whenever necessary.
- Ensure recording of properties particularly school buildings and other infrastructures.
- Determine sound basis or fair market value in the absence of relevant documents.

**C. COMMITTEE ON ASSET DISPOSAL**

	Division Office	School
Chairperson:	Assistant Schools Division Superintendent	Assistant Schools Division Superintendent
Co-Chairperson:	Chief, SGOD	Chief, SGOD
Members:	AOV – Administrative Officer	Supply Officer/ ADAS II/Administrative Officer II/Property Custodian




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	AO IV – Supply Officer	
	Engineer	
	Information Technology Officer	

**Roles and Responsibilities:**

- Inspection and inventory of unserviceable properties.
  - Sign IIRUP (appendix 75) and recommend mode of disposal for approval of the Head of Agency.
  - Conduct actual disposal of property based on approved IIRUP (appendix 75).
  - Forward documents supporting the actual disposal of property to the accounting Section/Unit for recording.
2. The scanned copy of signed school memorandum shall be submitted online through this link <https://shorturl.at/ifJv3> on or before **May 21, 2025**.
3. Compliance and wide dissemination of this matter are desired.

  
**NORMA P. ESTEBAN, EdD, CESO V**  
Schools Division Superintendent

Property and Supply Unit