



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

March 31, 2026

DIVISION MEMORANDUM
No. 156, s. 2026

PPE MANAGEMENT AND RECONCILIATION: ENHANCING ACCURACY AND COMPLIANCE

To: Assistant Schools Division Superintendents
CID and SGOD Chief
Unit Heads
School Heads and Bookkeepers of 62 Ius
Selected Property Custodians
All others concerned.

1. In coordination with the Schools Division of Bulacan, a Training Workshop on PPE Management and Reconciliation will be conducted on April 6, 2026, from 8:30 AM to 4:00 PM. The venue to be announced.
2. This activity aims to enhance the knowledge and competencies of participants in the proper recording, monitoring, and reconciliation of Property, Plant, and Equipment (PPE), in accordance with existing government accounting and auditing rules and regulations.
3. Specifically, it seeks to:
 - Strengthen compliance with policies on PPE recognition, measurement, and reporting;
 - Address common issues and discrepancies noted in PPE records;
 - Promote accurate reconciliation between accounting and property records; and
 - Improve overall asset management and internal control systems.
4. Participants are expected to bring copies of their PPE Ledger Cards (PPLC) and laptops for the hands-on reconciliation workshop.
5. Attached as Enclosure No. 1 is the list of participants.
 - Enclosure No. 1 : List of Participants
 - Enclosure No. 2 : Program Matrix
6. A 100% of attendance of all concerned is required.



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7. Meals and snacks will be provided during the activity, chargeable against Division MOOE funds, in accordance with existing accounting and auditing rules and regulations. This memorandum also serves as the Travel Order.

8. For information and guidance of all concerned.



CECILIA E. VALDERAMA, PhD, CESO VI
Schools Division Superintendent



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Enclosure No.1 of Division Memorandum No. 154, s. 2026

Table 1. List of Participants

NO.	SCHOOL NAME	NAME	POSITION
1	Division Office	CECILIA E. VALDERAMA, PhD, CESO VI	Schools Division Superintendent
2	Division Office	MARIA CELINA L. VEGA, CESO VI	Assistant Schools Division Superintendent
3	Division Office	JAIMET. TUGADE, PhD, CESE, RGC	OIC - Assistant Schools Division Superintendent
4	Division Office	JONNALYN D. GONZALES, CPA.	Accountant III
5	Division Office	RAQUEL I. CLIMACO	Administrative Officer IV (Supply & Property)
6	Division Office	ALVIN V. SURIBEN	Budget Officer
7	Division Office	DAN HARVEY D. CASTRO	Administrative Officer IV (Procurement)
8	Division Office	ARLENE B. CAPARAS	Administrative Assistant III
9	Division Office	SHERYL A. DELA PENA	Administrative Assistant III
10	Division Office	JOHN RICHARD P. TIONGSON	Administrative Assistant III
11	Division Office	MA. JOSEFINA ALINCASTRE	Administrative Staff
12	Division Office		Nurse
13	Division Office		Nurse
14	Akle High School	Aeron Lee C. Baybay	Administrative Assistant III
15	Alexis Santos HS	WILSON S. QUIZON	Administrative Assistant III
16	Angat National High School	JENNIFER E. FELICIANO	Administrative Assistant III
17	Bajet-Castillo High School	Ana Liza R. Yabut	Administrative Assistant III
18	Balagtas Agr. High School	PAULINE JEAN E. DEL MUNDO	Administrative Assistant III
19	Bambang National High School (Illuminada Mendoza Roxas)	NOEMI P. CHUA	Administrative Assistant III
20	Binagbag High School	IILEEN B. MARQUEZ	Administrative Assistant III
21	Bunsuran High School	MARIA TERESA J. DELA CRUZ	Administrative Assistant III
22	Calawitan High School	AIJYNE C. MANANGUIT	Administrative Assistant III
23	Calumpit National High School	DIGNA M. CURIGAL	Administrative Assistant III
24	Cambaog National High School	Mariel C. Ilete	Administrative Assistant III
25	Caniogan High School	ray angelo zialcita	Administrative Assistant III
26	Carlos F. Gonzales High School	KAREN JOY V. CRUZ	Administrative Assistant III
27	Catmon National High School	Mary Grace B. Solano	Administrative Assistant III
28	Dampol 1st NHS	LAILANI A. PINOTE	Administrative Assistant III
29	Dampol 2nd High School	VINCENT R. ALTAMERANO	Administrative Assistant III
30	Diosdado Macapagal HS	Karen P. Sarmiento	Administrative Assistant III
31	Doña Candelaria HS (Bambang NHS)	Marineth S. Salapong	Administrative Assistant III
32	Doña Remedios Trinidad (DRT) HS	MYRNA C. PEREZ	Administrative Assistant III
33	Dr. Felipe de Jesus High School	EMELITA M. GUTIERREZ	Administrative Assistant III
34	ENGR. VIRGLIO V. DIONISIO HS	MARIA SHIELA R. ANGELES	Administrative Assistant III
35	F.C. Lipana High School	MELODY C. MORANTE	Administrative Assistant III



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36	F.F. Halili National Agricultural High School	ANNA YSABELLE G. PEREZ	Administrative Assistant III
37	F.G. Bernardino Memorial Trade School	EVELYN L.BANGUIS	Administrative Assistant III
38	Frances High School		
39	FVR HS - JULIAN SUMBILIO HS	JENNYLYN L. PINERO	Administrative Assistant III
40	FVR National High School	PHIA ANN H. AGUSTIN	Administrative Assistant III
41	Guiguinto National Vocational High School	MARILYN B. JOSE	Administrative Assistant III
42	Iba National High School	KARMINA RIZZA G. MANALO	Administrative Assistant III
43	J.J. Mariano High School	LOVELY KATE A. ESPIRITU	Administrative Assistant III
44	Jaime J. Vistan High School	REGIELYN B. NAVA	Administrative Assistant III
45	JJ Russell HS	LORIANN C. PARULAN	Administrative Assistant III
46	Lolomboy National High School	CARMELITA B. SANTOS	Administrative Assistant III
47	M.R. Trillana High School	JINNELLA S. CRUZ	Administrative Assistant III
48	Maronquillo National High School	Nerissa SG. Calubayan	Administrative Assistant III
49	Masagana High School	MARY GRACE S. DELOS REYES	Administrative Assistant III
50	Minuyan High School	MARDY S. IGNACIO	Administrative Assistant III
51	North Hills Village High School	MARIA THERESA I. FUNTILA	Administrative Assistant III
52	Norzagaray High School	CHRISTINE LYNNORE M. DEMOCRITO	Administrative Assistant III
53	Obando High School	JESSIKA N. PULUMBARIT	Administrative Assistant III
54	Obando School of Fisheries	REMEDIOS B. HABABAG	Administrative Assistant III
55	Parada High School	REGINA N. GUILALAS	Administrative Assistant III
56	Partida High School	Analyn R. Masil	Administrative Assistant III
57	Prenza National High School	ELLEN MARCELO	Administrative Assistant III
58	Pulong Buhangin High School	RAFAEL III T. BALAGTAS	Administrative Assistant III
59	Salapungan High School	JANINE LYKA B. SAN JUAN	Administrative Assistant III
60	San Francisco Xavier High School	Eulalia D. Santos	Administrative Assistant III
61	San Ildefonso High School	ELIZABETH C. CLIMACO	Administrative Assistant III
62	San Miguel High School	SHERYL DC. DIAZ	Administrative Assistant III
63	San Pedro HS (MRSTHS)	Alexandra M. Bonus	Administrative Assistant III
64	San Rafael National Trade School		
65	San Roque High School	DANILO D. PANGANIBAN JR.	Administrative Assistant III
66	Sta. Maria Agro Ind HS	Eloisa Joy S. Malaque	Administrative Assistant III
67	Sta. Monica National High School	CARRY C. PANGAN	Administrative Assistant III
68	Sta. Peregrina HS (Dampol 2nd)	Janice DJ. Casabuena	Administrative Assistant III
69	Taal High School	JENETTE E. ANDRES	Administrative Assistant III
70	Talipit High School	MARK B. OLLERAS	Administrative Assistant III
71	Tiaong National High School	JOE MARIE R. LORENZO	Administrative Assistant III
72	Tibagan NHS	Cecilia C. Sangalang	Administrative Assistant III
73	Vedasto Santiago HS	Merly C. Miranda	Administrative Assistant III
74	Virginia Ramirez Cruz HS	ANGELO CARLO S. ANTONIO	Administrative Assistant III
75	Akle High School	MARICEL E. MORALINA	ADAS II, SHS/PROPERTY CUSTODIAN



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76	Alexis Santos HS	ALIW REA MIA PORNELA	ADAS II, PROPERTY CUSTODIAN
77	Angat National High School	ROSE AVEGAIL S. AMANDY	ADAS II/PROPERTY CUSTODIAN
78	Bajet-Castillo High School	CHRISTIAN SP. SIMON	ADAS II / PROPERTY CUSTODIAN
79	Balagtas Agr. High School	DENISE ANE L. REYES	ADAS II
80	Bambang National High School (Iluminada Mendoza Roxas)	RAMICA G. SANGUIR	
81	Binagbag High School	MARK T. IGNACIO	ADAS II-Loan Verifier/Property Custodian
82	Bunsuran High School	RICHELLE C. GALVEZ	ADAS II, Senior HS
83	Calawitan High School	EDMER B. PALMA	ADAS II
84	Calumpit National High School	LESHLHEY TORRES	ADAS II
85	Cambaog National High School	ROSEMARIE B. REYES	ADAS II
86	Caniogan High School	ABIGAIL D. DALUZ	ADAS II
87	Carlos F. Gonzales High School	ARBIE LIEZL C. SILVESTRE	ADAS II
88	Catmon National High School	ELENA P. SALAS	HTIII-PROPERTY CUSTODIAN
89	Dampol 1st NHS	DON KRISTI R. CATAMBAY	ADAS II
90	Dampol 2nd High School	JOVI E. DE GUZMAN	ADAS II PROPERTY CUSTODIAN
91	Diosdado Macapagal HS	RONALD G. CINCO	
92	Doña Candelaria HS (Bambang NHS)	IRENE BEATRICE T. SURIBEN	ADAS II
93	Doña Remedios Trinidad (DRT) HS	CATRINA ANN C. PEREZ	ADAS II
94	Dr. Felipe de Jesus High School	LAIZA D. TANTOCO	ADAS II
95	ENGR. VIRGILIO V. DIONISIO HS	JOEY S. RONDUEN	ADAS II - SHS
96	F.C. Lipana High School	Rossmar John L Isip	ADAS II JHS /Property Custodian
97	F.F. Halili National Agricultural High School	MICHELLE D. ESPINO	AO1, SUPPLY OFFICER
98	F.G. Bernardino Memorial Trade School	PAUL ARVEE F. DELA CRUZ	AO1, SUPPLY OFFICER
99	Frances HS		
100	FVR HS - JULIAN SUMBILIO HS	ARLENE A. SANTIAGO	ADAS II/PROPERTY CUSTODIAN
101	FVR National High School	ETHEL ROSE R. NIETO	ADAS II/PROPERTY CUSTODIAN
102	Guiguinto National Vocational High School	MA. VICTORIA P. MAGA	ADAS II/PROPERTY CUSTODIAN
103	Iba National High School	MARA JOVELLE P. ADRIANO	ADAS II/PROPERTY CUSTODIAN
104	J.J. Mariano High School	CRISTINE T. JUMAQUIO	ADAS II- SHS/PROPERTY CUSTODIAN
105	Jaime J. Vistan High School	John Mc Coy M. Cortez	AO II/Property Custodian
106	JJ Russell HS	JOCELL ANN P. ANDRES	ADAS II/ Property Custodian
107	Lolomboy National High School	JILL ANDREA R. SANTOS	AO1, SUPPLY OFFICER
108	M.R. Trillana High School	KARLA MAE V. TOLENTINO	ADAS II/ Property Custodian
109	Maronquillo National High School	JOAN Y. GUINO	ADAS II/ Property Custodian
110	Masagana High School	LEAN BRYAN D. HILARIO	ADAS II/ Property Custodian
111	Minuyan High School	Jafet Sam P. Mateo	ADAS II/ Property Custodian
112	North Hills Village High School	LIEZL MAE Q. PADRIQUE	ADAS II/ Property Custodian
113	Norzagaray High School	JONATHAN B. CARDEÑO	ADAS II-Loan Verifier/Property Custodian
114	Obando High School	FATIMA R. VELASCO	ADAS II-Loan Verifier/Property Custodian
115	Obando School of Fisheries	MELANIE C. ANDAYA	



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116	Parada High School	FLOR ANNE B. CACANANDO	ADAS II/PROPERTY CUSTODIAN
117	Partida High School	ISRAEL G. GALICIA	ADAS II/PROPERTY CUSTODIAN
118	Prenza National High School	Elvira Santiago	AO I / Supply Officer
119	Pulong Buhangin High School	JENNY ANNE H. REYES	Registrar/Property Custodian
120	Salapungan High School	MIGLEN B. MENDOZA	ADAS II - Property Custodian
121	San Francisco Xavier High School	JOHN LEAN C. SERRANO	ADAS II/PROPERTY CUSTODIAN
122	San Ildefonso High School	ROSHELLE L. MONDELO	ADAS II/PROPERTY CUSTODIAN
123	San Miguel High School	FLORDELISA SANCHEZ	Adm Asst II - Loan Verifier/Designated Property Custodian
124	San Pedro HS (MRSTHS)	JONALYN R. PUNO	ADAS II/ Property Custodian
125	San Rafael National Trade School	Kristian Diego Rey R. Matic	AO I - Supply Officer I
126	San Roque High School	Santino R. Del Rosario	ADAS II/PROPERTY CUSTODIAN
127	Sta. Lucia High School	Marvin D. Santos	ADAS III/Property Custodian
128	Sta. Maria Agro Ind HS	Wallie D. Catiis	ADAS II-Loan Verifier/ Property Custodian
129	Sta. Monica National High School	Enrique M. Regalado	ADAS II/PROPERTY CUSTODIAN
130	Sta. Peregrina HS (Dampol 2nd)	John Robert DP. Tiongson	ADAS II SHS
131	Taal High School	MA. ROSARIO R. RODRIGUEZ	ADAS II/PROPERTY CUSTODIAN
132	Talipot High School	MELISSA H. CONCEPCION	ADAS II/PROPERTY CUSTODIAN
133	Tiaong National High School	KATRINE E. SERRANO	
134	Tibagan NHS	Jose Marie V. Paguiligan	ADAS II SHS
135	Vedasto Santiago HS	Jennifer P. Viola	Adm Asst II - Loan Verifier/Designated Property Custodian
136	Virginia Ramirez Cruz HS	Honey Jane G. Hufana	ADAS II SHS/PROPERTY CUSTODIAN
137	Banga High School	Lailani C. Pascua	Administrative Assistant II
138	Batia High School	ANGELIKA G. VALENTIN	Administrative Assistant II
139	Angel M. Del Rosario High School	ELIZABETH R. MAWAL	HEAD TEACHER III
140	Sapang Bulac High School	Rose Ann C. Santos	Administrative Assistant II
141	Talbak High School	John Kevin A. Naca	Administrative Officer II
142	Bulihan High School	JOHN T. SANTIAGO	Administrative Officer II
143	Dr. Pablito V. Mendoza, Sr. High School	Christine Jobelle A. Fulgencio	Administrative Assistant II
144	Dulong Malabon Integrated School	Paolo Joson Suarez	Administrative Officer II
145	Esteban Paulino High School	KRISTINE JOY P. EVANGELISTA	Teacher I
146	F.F. Halili National Agricultural School - Annex	Marivic S. Vitto	Administrative Officer II
147	Fortunato F. Halili National Agricultural School, Cay Pambo-Annex	Louie Syron DC Ibal	Administrative Officer II
148	Gabihan High School	Jazzy G. Intacto	Teacher I - LSB
149	GAT Francisco Balagtas High School	Abby Grace D. Basco	Administrative Officer II
150	Gen. Gregorio H. del Pilar Integrated School	ESTER GRACE G. JOSON	Administrative Officer II



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151	Guiguinto National Vocational High School - Annex	Maria Diana O. Villanueva	Administrative Officer II
152	Heritage Homes Integrated School	Conrado P. Mañanita	Administrative Officer II
153	Inaon Integrated School	Jan Anthony A. Banag	Administrative Officer II
154	Kalayakan High School	Geraldine M. Nogoy	Officer-In-Charge/Head Teacher III
155	Kapitangan National High School	Ma. Salvacion L. Bautista	Administrative Officer II
156	Calawitan National High School	Edmer B. Palma	Administrative Assistant II
157	Maligaya High School (Emilia Perez Ligon)	Justin DC. Yambot	Teacher I
158	Mapulang Lupa High School	Abby Grace D. Basco	Administrative Officer II
159	Marilao Central Integrated School	Issa Marie T. Cabarle	Administrative Officer II
160	Matictic Integrated School	Arianne Joie R. Mariano	Administrative Officer II
161	National Power Corporation National High School	Raiea R. Rodriguez	Administrative Officer II
162	Pinag-anakan Integrated School	Marites M. Valencia	Administrative Officer II
163	Pinagkuartelan Integrated School	Gerald Marion M. Arceo	Administrative Officer II
164	Pinalagdan High School	Crisson Jasper P. Fermalino	Administrative Assistant II
165	Romeo Acuña Santos Memorial High School	Ercelyn S. San Miguel	Administrative Officer II
166	San Gabriel National High School	Marivic S. Vitto	Administrative Officer II
167	San Miguel - Meysulao High School	Ronamina T. Santos	Administrative Assistant II
168	Sta. Catalina Bata National High School	Rhenuel P. Tolentino	Teacher I
169	Sta. Cruz High School	Jellie Anne L. Valdez	Teacher III
170	Sta. Cruz National High School	Crisson Jasper P. Fermalino	Administrative Assistant II
171	Upig High School	Beltran M. Raymundo	Head Teacher III
172	SHS WITHIN LUIS GRAVADOR E.S	JERICO C. NAVAREZ	TEACHER III
173	Esteban Paulino High School	DESIREE E. PANGCOY	Administrative Assistant II
174	Lydia D. Villangca Trade School	Mary Grace C. Pagsanjan	Administrative Assistant II



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Enclosure No.2 of Division Memorandum No. _____, s. 2026

Table 1. Program Matrix

TIME	SESSION TITLE(S)	RESOURCE PERSON
7:30 AM – 8:30AM	<i>Arrival/ Registration</i>	Participants / TWG
8:31AM – 9:00AM	<i>Preliminary Activity</i> <ul style="list-style-type: none">• National Anthem• Prayer• DepEd Bulacan March <i>Roll Call</i>	Audio-Visual Presentation
	<i>Welcome Remarks</i>	MARIA CELINA L. VEGA, CESO VI Assistant Schools Division Superintendent
	<i>Inspirational Message</i>	CECILIA E. VALDERAMA, PhD, CESO VI Schools Division Superintendent
9:01 AM – 9:15 AM	<i>Statement of Purpose</i>	JONNALYN D. GONZALES, CPA Accountant III
9:16 AM – 10:00 AM	Variance in PPE Records between Accounting and Property Units	DAN HARVEY D. CASTRO Administrative Officer IV
10:01 AM – 11:00 AM	COA Circular No. 2024-004 <i>Guidelines on Implementation of Capitalization Threshold</i>	JONNALYN D. GONZALES, CPA Accountant III
11:01 AM – 12:00 PM	Criteria for Recognition of PPE <i>Unserviceable/ non-existing / Missing items</i>	RAQUEL I. CLIMACO Administrative Officer IV
12:00 PM – 1:00 PM	LUNCH BREAK	
1:01 PM – 2:00 PM	Recognition and Measurement of Gifts, Donations and Goods In-kind <i>Items acquired through non-exchange transaction</i>	RAQUEL I. CLIMACO Administrative Officer IV



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2:01 PM – 3:00 PM	Annual Physical inventory-Taking & Unreliable inventory report on PPE	RAQUEL I. CLIMACO Administrative Officer IV
3:01 PM – 4:30 PM	<i>Accounting Process Discussion</i>	JONNALYN D. GONZALES, CPA Accountant III
4:31 PM – 5:00 PM	<i>Closing Remarks</i>	JAIME T. TUGADE, PhD, CESE, RGC OIC - Assistant Schools Division Superintendent
ARLENE B. CAPARAS Master of Ceremony		