



Republic of the Philippines  
Department of Education  
Region X - Northern Mindanao  
DIVISION OF MALAYBALAY CITY

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DM-2019-07-237  
DEPED MALAYBALAY CITY DIVISION  
RELEASED  
JUL 19 2019 10:39  
*[Signature]*

**DIVISION MEMORANDUM**

No. 237, s. 2019

**TO: Assistant Schools Division Superintendent  
Chief Education Supervisor – SGOD and CID  
Elementary and Secondary School Heads  
School Property Custodians**

*[Signature]*  
**FROM: REBONFAMIL R. BAGUIO**  
Schools Division Superintendent

**DATE: July 15, 2019**

**RE: DISSEMINATION OF REGIONAL MEMORANDUM NO. 335, S. 2019  
RE: REMINDER ON THE VALUATION OF DONATIONS AND  
PROPER RECORDING OF DONATED PROPERTY, PLANT, AND  
EQUIPMENT FROM PRIVATE PARTNERS**

Enclosed is Regional Memorandum No. 335, s. 2019 entitled Reminder on the Evaluation of Donations and Proper Recording of Donated Property, Plant, and Equipment from Private Partners which is self - explanatory.

Queries may be addressed to Darvy C. Dagumol thru 09267753812 of the Property Unit.

**TO BE POSTED IN THE WEBSITE**

*analyst 7/17/19*



Republic of the Philippines  
**DEPARTMENT OF EDUCATION**  
 DepEd Region X – Northern Mindanao



2297

July 5, 2019

**DepED-X**  
 Cagayan de Oro City

**REGIONAL MEMORANDUM**

No. 375, s. 2019

JUL 10 2019

**RELEASED**

**REMINDER ON THE VALUATION OF DONATIONS AND PROPER RECORDING  
 OF DONATED PROPERTY, PLANT, AND EQUIPMENT  
 FROM PRIVATE PARTNERS**

To: **Schools Division Superintendents**  
**Divisional Supply Officers**  
**All Others Concerned**  
*This Region*

1. All DepEd-X officials and personnel are reminded of policies on the valuation of contributions or donations and the proper recording of the donated items categorized as Property, Plant and Equipment as contained in DepEd Orders Nos. 24, s. 2016 and 82, s. 2011.
2. Everyone must ensure compliance with all other laws, accounting rules, regulations and issuances, such as but not limited to the DepEd's Handbook on Property and Supply Management (2013 Edition).
3. Moreover, all donated properties generated for Brigada Eskwela and under the Adopt-a-School Program shall be recorded in compliance with the aforementioned DOs.
4. Attached is Memorandum OU-LAPP No. 421, s. 2019 of Undersecretary Tonisito M.C. Umall, Esq. for reference.
5. Immediate dissemination of and compliance with this Memorandum are desired.

**DR. ARTURO B. BAYOCOT, CESO V**  
 Regional Director

ATCH.: As stated

ADMIN-AMS/imcc



*The LEARNER: The heart of DepEd Region*