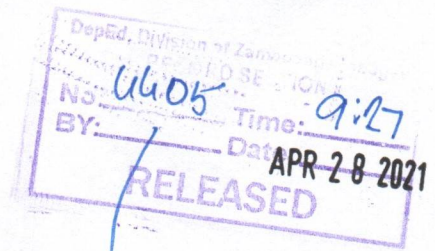




Republic of the Philippines  
**Department of Education**  
REGION IX  
**SCHOOLS DIVISION OF ZAMBOANGA SIBUGAY**



April 27, 2021

DIVISION MEMORANDUM  
NO. 142, s. 2021

**REITERATING STRICT COMPLIANCE ON THE GUIDELINES  
ON THE CONDEMNATION AND DEMOLITION OF SCHOOL BUILDINGS AND  
THE CORRESPONDING DROPPING OF COSTS FROM THE BOOKS OF  
ACCOUNTS**

To: All District Supervisors/District-in-charge  
All School Principals/Heads, Elementary & Secondary  
All Physical Facilities/ Engineering Office Staff  
All Designated District Property Custodians  
All Designated School Property Custodians  
Division Accountant  
Division Supply Officer  
All Others Concerned

1. The condemnation and demolition of school buildings is a mode for the disposal of school buildings deemed to be hazardous and unfit for occupancy for our learners in the field. Guidelines were laid down in DepEd Order No. 107, s. 2010 entitled "REVISED GUIDELINES ON THE CONDEMNATION AND DEMOLITION OF SCHOOL BUILDINGS," to ensure that the properties are properly disposed of and dropped from the records of the books of accounts and eventually resolve the COA observation on inaccurate, unreliable and unrecorded PPE accounts.
2. Strict compliance on the requirements found in the DepEd Order must be attached to the request for approval of the condemnation of the building. The sole authority to approve the condemnation and demolition is vested in the Schools Division Superintendent subject to the review and assessment conducted by the Division Physical Facilities or Engineering office.
3. The participation of the Commission on Audit (COA) is vital in the inspection and appraisal of the value of the building before the actual demolition of the building. The School Head is directed to furnish the COA a copy of the approval of the demolition of a building and request for the presence of the Auditor who will act as witness during the actual conduct of the demolition.

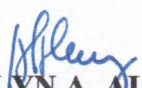


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4. The School Head is directed to submit a Report on Waste/Salvaged materials after the actual conduct of the demolition together with the request to drop the value of the demolished building from the books of accounts in the Division Office. It is reminded that School Heads are not allowed to dispose of the waste materials without the approval of the Schools Division Superintendent who will specify as to the mode of the disposal upon the recommendation of the Disposal Committee.
5. The Designated Schools Property Custodian shall indicate in the Inventory Report that the building was demolished to support the actual dropping from the books of accounts the values of the building. In this manner, the inaccuracy, unreliability and unrecorded amounts of PPEs shall be corrected.
6. All Implementing Units will undergo the same processes except that the authority is vested in the School Head who will cause the dropping of the cost of the building from the books of accounts being held by the School Bookkeepers. The same shall be indicated in the Inventory Reports furnishing the Division Office a copy.
7. Widest dissemination on the contents of this Memorandum is desired.

  
**DR. JEANELYN A. ALEMAN, CESO VI**  
OIC-Schools Division Superintendent

Reference: D.O. No. 107, s. 2010  
COA Circular No. 89-296 s. 1989

To be indicated in the PERPETUAL INDEX under the following  
Subjects:

ACCOUNTABLE OFFICERS	DISPOSAL
INVENTORY	PROPERTY
SCHOOL BUILDINGS	

ZS-DM-OSDS-2021-04-028-0  
GRJ20210427



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