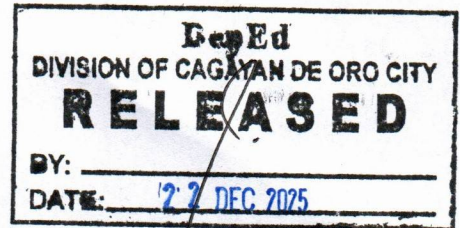




Republic of the Philippines
Department of Education
REGION X
DIVISION OF CAGAYAN DE ORO CITY



Office of the Schools Division Superintendent

17 December 2025

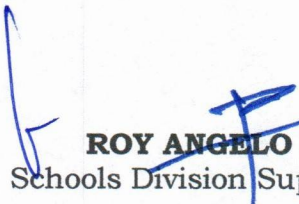
DIVISION MEMORANDUM

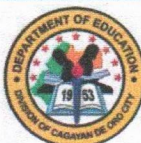
No. 1155 s.2025

REITERATION ON THE COMMISSION ON AUDIT (COA) AND DEPARTMENT OF BUDGET AND MANAGEMENT (DBM) JOINT CIRCULAR NO. 2024-1

TO: Division Disposal Committee
All Public Elementary and Secondary School Heads
Administrative Officer II/ School Property Custodians
All Others Concerned
This Division

1. Pursuant to the Joint Circular NO. 2024-1 dated January 30, 2024 of Commission on Audit (COA) and Department of Budget and Management (DBM) on the Revised Manual on the Disposal of Government Properties, all concerned personnel are hereby directed to adopt and implement the provisions of the said circular.
2. All School Heads and Administrative Officer II/ School Property Custodians are instructed to:
 - a. Review the content of COA and DBM Joint Circular No. 2024-1.
 - b. Integrate its provisions into existing financial and administrative processes,
 - c. Ensure submission of Disposal requirements to the Division Office Disposal Committee for evaluation and approval.
3. In adherence to Equal Opportunity Policy (EOP), inclusive and fair treatment are accorded to all personnel regardless of age, gender, and sexual orientation, disability, religion, and ethnicity.
4. Immediate dissemination of and strict compliance with this Memorandum is directed.


ROY ANGELO E. GAZO
Schools Division Superintendent



Address: Fr. William F. Masterson Ave., Upper Balulang, Cagayan de Oro City
Telephone: (088) 855-0044, (088) 855-0047, (088) 328-2142
Email Address: cagayandeoro.city@deped.gov.ph
Website: <https://depedcdo.net/>

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Republic of the Philippines
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Office of the Schools Division Superintendent

Encl.: As Indicated

Reference: None

To be indicated in the Perpetual Index
under the following subjects:

DISPOSAL
PROCEDURES
PROPERTIES

IAGJR / DM – Reiteration of COA & DBM Joint Circular No. 2024-1.
/December 17, 2025

Competence
Diligence
Outstanding Integrity



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