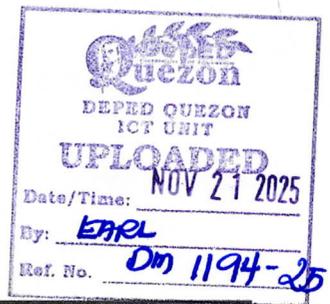




Republic of the Philippines  
**Department of Education**  
Region IV-A  
SCHOOLS DIVISION OF QUEZON PROVINCE



18 November 2025

**DIVISION MEMORANDUM**

DM No. 1194, s. 2025

**CERTIFICATION REQUIREMENT FOR MARKET VALUE OF  
GABALDON BUILDINGS**

**To:** Assistant Schools Division Superintendents  
Division Chiefs  
Section/Units Heads  
Public Schools District Supervisors  
Elementary and Secondary School Heads  
All Others Concerned

1. In compliance with COA State Auditor Mr. Mark Joel C. Obina's directive and in line with DM No. 244, s. 2025 on the *Submission of Assessed Value of Existing Gabaldon Buildings*, this office reiterates that all schools with Gabaldon buildings are required to submit the assessed market value of their respective buildings to the Schools Division Office. This requirement is further reinforced by DM No. 660, s. 2025.

**Key Guidelines:**

- a. **Certification Requirement:** Schools whose Gabaldon buildings have **not undergone restoration** must secure a certification from the Local Assessor's Office indicating the current market value of the building. This certification should be attached to the submission.

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- b. Exemption:** Schools whose Gabaldon buildings **have undergone restoration** are exempted from obtaining the Assessor's certification. For these buildings, the restoration / contract amount will serve as the basis for reporting.
- c. Submission Details:** All submissions must include the school name, school ID, location, and the certified market value or restoration amount, as applicable.
2. All school heads are directed to coordinate with their Local Assessor's Office and ensure the submission of the required documents to the Schools Division Office **on or before December 19, 2025.**
3. For clarifications, schools may coordinate with the Education Facilities Section. Compliance with this memorandum is mandatory to facilitate proper audit and funding processes.

**ROMMEL C. BAUTISTA, CESO V**  
Schools Division Superintendent

sgoefs11/18/25

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