





Republic of the Philippines
Department of Education
REGION IV-A CALABARZON
SCHOOLS DIVISION OF BATANGAS

UNNUMBERED MEMORANDUM

TO : Assistant Schools Division Superintendents
Public Schools District Supervisors
Public School Heads
All Others Concerned

FROM : 
MERTHEL M. EVARDOME, CESO V
Schools Division Superintendent 

SUBJECT : MEMORANDUM OUF-2022-0009 "ADVISORY ON THE FY 2022
CAPITALIZATION THRESHOLD FOR SEMI-EXPENDABLE PROPERTY

DATE : January 10, 2022

Attached herewith is Memorandum OUF-2022-0009 dated January 5, 2022 with the subject, Advisory on the FY 2022 Capitalization Threshold for Semi-Expendable Property, for immediate dissemination to and compliance of all concerned.







DepEd - Division of Batangas
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Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR FINANCE

MEMORANDUM
OUF-2022-0009

FOR : UNDERSECRETARIES
ASSISTANT SECRETARIES
BUREAU AND SERVICE DIRECTORS
REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS
SCHOOL HEADS
ALL FINANCE OFFICERS
ALL OFFICES CONCERNED

FROM : 
ANNALYN M. SEVILLA
Undersecretary


RAMON FIEL G. ABCEDE
Assistant Secretary

SUBJECT : ADVISORY ON THE FY 2022 CAPITALIZATION THRESHOLD FOR
SEMI-EXPENDABLE PROPERTY

DATE : January 5, 2022

Republic Act No. 11639, otherwise known as the "Fiscal Year (FY) 2022 General Appropriations Act," provides the increased capitalization threshold for semi-expendable property from Php15,000.00 to Php50,000 to wit:

"Section 23. Semi-Expendable Property. Tangible items below Fifty Thousand Pesos (P50,000.00) shall be accounted as semi-expendable property." (General Provision, Volume I-B, page 790)

However, the implementation of the said provision "shall be subject to the issuance by the Commission on Audit (COA) of appropriate accounting and auditing rules and regulations." (CONDITIONAL IMPLEMENTATION - President's Veto Message, Volume I-B, page 819)

Therefore, **the Department and its operating units shall adhere to the current capitalization threshold of Php15,000.00** (COA Circular No. 2015-007 "Prescribing the Adoption of the FY 2016 Government Accounting Manual [GAM] for Budgetary Documents and Transactions) for semi-expendable property. The Php50,000.00 threshold shall only apply upon the release of required issuance from the COA.

Finally, this Office is in close coordination with the COA to discuss and ensure the immediate implementation of the increased capitalization threshold.

For compliance and guidance.