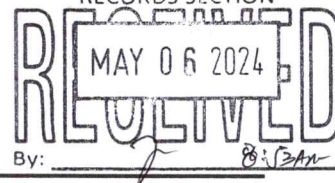




Republic of the Philippines
Department of Education
REGION IV-A CALABARZON
CITY SCHOOLS DIVISION OF BIÑAN CITY

DEPARTMENT OF EDUCATION
Schools Division of Biñan City
RECORDS SECTION



06 May 2024

DIVISION MEMORANDUM

No. 157, s. 2024

SUBMISSION OF SEMI-EXPENDABLE PROPERTY REPORT

To: Assistant Schools Division Superintendent
Chief, School Governance and Operations Division
Chief, Curriculum Implementation Division
All Schoolheads

1. In accordance with **COA Circular No. 2022-004** dated May 31, 2022, entitled "Guidelines on the Implementation of Section 23 of the General Provisions of RA No. 11639 also known as the General Appropriations Act (GAA) for FY 2022, Relative to the Increase in the Capitalization Threshold from Php15,000.00" it is imperative to adhere to the following provisions:

- a. Section 23 of the General Provisions of RA No. 11639, or the FY 2022 GAA, stipulates those tangible items valued below Php50,000.00 shall be classified as **semi-expendable property**. This adjustment aims to optimize the allocation of funds in procurement endeavors. However, it is crucial to note that the implementation of this provision is contingent upon the issuance of appropriate accounting and auditing regulations by the COA, as highlighted in the President's Veto Message;
- b. With due regard to the aforementioned developments and in consonance with the regulatory authority vested in this Commission by Section 2(2) of Article IX-D of the 1987 Philippine Constitution and Section 24(4), Chapter 2, Title I of the Presidential Decree (PD) No. 1445 or the Government Auditing Code of the Philippines, this Circular is promulgated to establish guidelines concerning the implementation of Section 23 of the General Provisions of FY 2022 GAA;
- c. Tangible assets meeting the criteria for recognition and definition as Property, Plant, and Equipment (PPE), yet falling **below the value threshold of Fifty Thousand Pesos (Php50,000.00)**, shall be recorded in the books of accounts of the agencies as semi-expendable property. This necessitates the issuance of the Inventory Custodian Slip (ICS) to establish accountability among end-users. The ICS, issued to end-users, must be renewed every three (3) years or upon any change in custodianship/user of the property. The threshold shall be applied on an individual asset or per-item basis, ensuring meticulous scrutiny of acquisitions such as library books, small equipment, computer peripherals, work animals, among others, to meet the specified value criterion.

2. In furtherance of the aforementioned provisions and to fortify oversight over semi-expendable property, all public elementary and secondary schools are hereby



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directed to submit the following inventory report **during the month of MAY** of the fiscal year at the **Division Records Unit** (operating hours: 8:00 a.m.-5:00 p.m.):

2.1 Annex A.4 – **Registry of Semi-Expendable Property Issued (RegSPI)**

This registry, to be maintained in the Property and/or Supply Division/Unit for each category of issued semi-expendable property, serves as a comprehensive record of issue, return, reissue, disposal, and other pertinent information regarding the property. The Property and/or Supply Custodian is tasked with prompt and accurate recording of such transactions, with entries organized by fund. The continuous maintenance and sequential recording of ICS are vital to detecting any instances of missing ICSs.

2.2 The prescribed form for the required report will be provided in soft copy by **Mr. Edrin A. Cancan** of the Property and Supply Unit. Additionally, it is mandated that the submitted report be printed on long bond paper and bear the signatures of both the School Property Custodian and the School Head.

3. Immediate dissemination of and strict compliance with this memorandum are desired.


MANUELA S. TOLENTINO, CESO V
Schools Division Superintendent

Encl: None

Reference: As stated

OSDS/PAS / SST /
/ 05/06/2024

/ DM – Submission of Semi-Expendable Property Report