



Republic of the Philippines  
**Department of Education**  
REGION VII – CENTRAL VISAYAS  
**SCHOOLS DIVISION OF NEGROS ORIENTAL**

---

**Office of the Schools Division  
Superintendent**

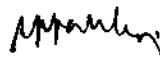
**DIVISION MEMORANDUM**

NO. 45, s. 2022

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

**To : Assistant Schools Division Superintendent/s  
Chiefs, CID and SGOD  
Education Program Supervisors  
Public Schools District Supervisors  
Public and Private Elementary and Secondary School Heads  
Teaching and Non-Teaching Personnel  
All Others Concerned**

1. This Office disseminates **Regional Memorandum No. 0049, s. 2022**, dated January 20, 2022 titled, **"ADVISORY ON THE FY 2022 CAPITALIZATION THRESHOLD FOR SEMI-EXPENDABLE PROPERTY"**, for the information and guidance of all concerned.
2. **Attention is invited to paragraph no. 4 of the enclosed Memorandum OUF-2022-0009 dated January 5, 2022.**
3. Immediate and wide dissemination of this Memorandum is desired.

  
**SENEN PRISCILLO P. PAULIN, CESO V**  
Schools Division Superintendent

SPP/OSOS/SPP/JRD/bing  
1/21/2022



---

Address: Kagawasan Avenue, Capitol Area, Daro, Dumaguete City  
Telephone Nos.: (035)225-2838 / 225-0667 / 422-7644  
Email Address: negros.oriental@deped.gov.ph



Republic of the Philippines  
**Department of Education**  
REGION VII - CENTRAL VISAYAS

---

**Office of the Regional Director**

REGIONAL MEMORANDUM

No. \_\_\_\_\_, s. 2022

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

To: Schools Division Superintendents  
Assistant Schools Division Superintendents  
All Others Concerned

1. For the information and guidance of all concerned, attached is a copy of Memorandum No. OUF-2022-0009 entitled "Advisory on the FY 2022 Capitalization Threshold for Semi-Expendable Property" issued by the Office of the Undersecretary for Finance.
2. Immediate and wide dissemination of this Memorandum is desired.

**SALUSTIANO T. JIMENEZ JD, EdD, CESO V**  
Director IV  
Regional Director

STJ/CAE/sbs



Address: Doña M. Gaisano St., Sudlon, Lahug, Cebu City  
Telephone Nos.: (032) 231-1433; (032) 414-7399  
Email Address: region7@deped.gov.ph



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 Veta 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.