



Republic of the Philippines
Department of Education
 REGION X

SCHOOLS DIVISION OF MISAMIS ORIENTAL

Office of the Schools Division
 Superintendent

29 JANUARY 2024

DIVISION MEMORANDUM

No. **172**, s. 2024

**UPDATED GUIDELINES ON ACCOUNTING OF SEMI-EXPENDABLE
 PROPERTIES PROCURED BY THE SCHOOLS**

To: ADMINISTRATIVE ASSISTANT II
 ADMINISTRATIVE ASSISTANT III
 ADMINISTRATIVE OFFICER II
 DISTRICT BOOKEEPERS
 DISTRICT PROPERTY CUSTODIANS
 This Division

1. In consonance to COA Circular 2022-004, this Office issues the Updated Guidelines on Accounting of Semi-Expendable Properties Procured by the Schools in order to establish control and safeguard the semi-expendable property considering that more items shall be covered by the new capitalization threshold.
2. The following account titles and codes of semi-expendable properties may apply to the type of asset being procured through MOOE:

ACCOUNT TITLES and CODES

1	04	05	Semi-Expendable Machinery and Equipment
1	04	05	010 Semi-Expendable Machinery
1	04	05	020 Semi-Expendable Office Equipment
1	04	05	030 Semi-Expendable Information and Communication Technology Equipment
1	04	05	040 Semi-Expendable Agricultural and Forestry Equipment
1	04	05	050 Semi-Expendable Marine and Fishery Equipment
1	04	05	060 Semi-Expendable Airport Equipment
1	04	05	070 Semi-Expendable Communication Equipment
1	04	05	080 Semi-Expendable Disaster Response and Rescue Equipment
1	04	05	090 Semi-Expendable Military, Police and Security Equipment
1	04	05	100 Semi-Expendable Medical Equipment
1	04	05	110 Semi-Expendable Printing Equipment
1	04	05	120 Semi-Expendable Sports Equipment
1	04	05	130 Semi-Expendable Technical and Scientific Equipment
1	04	05	140 Semi-Expendable Construction and Heavy Equipment
1	04	05	150 Semi-Expendable Gaming Equipment
1	04	05	190 Semi-Expendable Other Machinery and Equipment
1	04	06	Semi-Expendable Furniture and Fixtures



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1	04	06	010	Semi-Expendable Furniture and Fixtures
1	04	06	020	Semi-Expendable Books

3. All School Property Custodians must submit the following documents to the District Property Custodians:

- i. Inventory Custodian Slip (ICS)
 - a. ICS for Low-Valued Semi-Expendable Properties (**SPLV**) – cost of each item is Php 5,000.00 or less.
 - b. ICS for High-Valued Semi-Expendable Properties (**SPHV**) – cost of each item is more than P5,000.00 but less than Php 50,000.00
- ii. Inspection and Acceptance Report (IAR) signed by School Inspectorate Team and AO II – Property Custodian
- iii. Photocopy of Delivery Receipt (DR)

Moreover, the School/District Administrative Assistant shall require the same documents, all original copy and **stamped 'received by'** the District Property Custodian (DPC), as part of School's MOOE Liquidation. This shall ensure that the recording of balances for each kind of semi-expendable properties are being maintained and reconciled between the two units.

4. **All Personnel In-Charge in checking MOOE liquidation** on the school level/district level shall ensure the following documents must be attached to the Liquidation Report:

- iv. Duly signed acknowledgement of DPC for ICS, IAR and DR
- v. Report of Semi-Expendable Property Issued (RSPI)

5. **All Report of Semi-Expendable Property Issued (RSPI) must be signed by the following:**

- vi. Representative from Accounting Division/Unit
- vii. Division Supply Officer – Eleonor P. Cruz

6. For guidance and strict compliance.


EDILBERTO L. OPLENARIA, EdD, CESO V
Schools Division Superintendent 