



Republic of the Philippines
Department of Education
REGION X

SCHOOLS DIVISION OF MISAMIS ORIENTAL

Office of the Schools Division
Superintendent

01 MARCH 2023

DIVISION MEMORANDUM

No. **143**, s. 2023

**ESTIMATED USEFUL LIFE OF SEMI-EXPENDABLE PROPERTY
OF DEPED DIVISION OF MISAMIS ORIENTAL**

To: CHIEF, CURRICULUM IMPLEMENTATION DIVISION
CHIEF, SCHOOL GOVERNANCE AND OPERATION DIVISION
EDUCATION PROGRAM SUPERVISORS
PUBLIC SCHOOLS DISTRICT SUPERVISORS
ALL SCHOOL HEADS
ALL SCHOOL SUPPLY OFFICERS
ALL SCHOOL PROPERTY CUSTODIANS
ALL OTHERS CONCERNED
This Division

1. Pursuant to **COA Circular 2022-004 paragraph 4.12 to 4.13**, which directs government agencies to determine/ provide the estimated useful life for each semi-expendable property based on its experience on the life of its asset, this Office creates the "DepED Mis. Or. Table of Estimated Useful Life for Semi-Expendable Property".
2. The "DepED Mis. Or. Table of Estimated Useful Life for Semi-Expendable Property" shall serve as a guide to determine the expiration of low-valued semi-expendable property, and proper monitoring of accountability for low and high-valued items semi-expendable property. The said file is subject to revisions and updates from time to time depending on the latest issuances or as the need arises.
3. To download the softcopy, kindly use your DEPED EMAIL and click the link below:

<https://bit.ly/SEPLife>

4. For more information and/or concerns, please contact the DepED Misamis Oriental Property and Supply Unit through email address misor.supply@deped.gov.ph.

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Schools Division Superintendent



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