



Republic of the Philippines
Department of Education
REGION VII - CENTRAL VISAYAS
DIVISION OF CITY SCHOOLS - TAGBILARAN CITY

**Office of the Schools Division
Superintendent**

December 17, 2025

DIVISION MEMORANDUM
No. 908, s. 2025

**ISSUANCE OF ESTIMATED USEFUL LIFE FOR SEMI-EXPENDABLE PROPERTY
ITEMS PURSUANT TO COA CIRCULAR NO. 2022-004 DATED MAY 31, 2022**

To : Assistant Schools Division Superintendent
Chiefs, CID and SGOD
Administrative Officer V
Heads of Public Elementary and Secondary Schools
Administrative Officer II / Public Schools Property Custodian
All Others Concerned

1. To establish and circulate the estimated useful life of semi-expendable property in compliance with of Commission on Audit (COA) Circular No. 2022-004, paragraphs 4.12-4.13, dated May 31, 2022, titled *Guidelines on the Implementation of Section 23 of the General Provisions of the Republic Act (RA) No. 11639 also known as the General Appropriations Act (GAA) for Fiscal Year (FY) 2022 relative to the increase in the capitalization threshold from P15,000.00 to P50,000.00*, this office, through the Supply/Property Section, hereby issue the Estimated Useful Life (EUL) of Semi-Expendable Property items. *(Please refer to enclosure A)*

2. This initiative is aimed at the following objectives: to adopt a standardized Division Table of Estimated Useful Life for Semi-Expendable Property and effectively monitor accountability and determine useful life expiration of both low-valued (\leq ₱5,000) and high-valued ($>$ ₱5,000 to $<$ ₱50,000) semi-expendable items. The Division EUL Table, prepared based on cumulative experiences and current practices, shall serve as the reference for public school property custodians.

3. The following shall be responsible for the following tasks:

Responsible Person	Tasks
Administrative Officer II / School Property Custodian Designate	Implement the EUL Table in their inventory monitoring; inform the end-users of applicable EUL per semi-expendable item.
Division Property/Supply Unit	Maintain and periodically update the EUL Table subject to COA audit review.
Division Accounting Unit	Record and reflect EUL in the Semi-Expendable Property Ledger and related accounting registries accordingly.



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4. This memorandum and accompanying EUL Table are effective immediately until further notice. Revisions will be issued as needed, in line with updates to COA issuances or operational requirements. For clarifications, contact the Division Property and Supply Unit.

5. Immediate and wide dissemination of this Memorandum is desired.

WILFREDA D. BONGALOS PhD CESO V
Schools Division Superintendent



WDB/ADMIN/SUPPLY/ATMJr/jar



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Enclosure A

ESTIMATED USEFUL LIFE (EUL) OF SEMI-EXPENDABLE PROPERTIES

INFORMATION AND COMMUNICATION TECHNOLOGY EQUIPMENT

NO.	ITEM /PROPERTY DESCRIPTION	ESTIMATED USEFUL LIFE
1	PRINTER - COLORED	5 YEARS
2	VIDEO HANDYCAM	5 YEARS
3	MICROPHONE MIXER/USB AUDIO INPUT OUTPUT	5 YEARS
4	STREAM DECK STANDARD	5 YEARS
5	Laptop Docking Station	5 YEARS
6	PORTABLE MONITOR/LED/Desktop Monitor	5 YEARS
7	TELEPROMPTER 12" FOR TABLETS, IPAD, DSLR	5 YEARS
8	ANDROID TABLET	5 YEARS
9	Laptop LCD Screen Display/Portable Screen	5 YEARS
10	PROJECTOR	5 YEARS
11	DESKTOP COMPUTER SET	5 YEARS
12	LAPTOP UNIT	5 YEARS
13	SCANNER	10 YEARS
14	UPS	5 YEARS
15	TG 200 - 2 PORT GSM TO GATEWAY	5 YEARS
16	CARRIER GRADE IP PHONE	5 YEARS
17	Magnetic Keyboard and Stand	5 YEARS
18	MULTI CAMERA VIDEO MIXER SWITCHER	5 YEARS
19	CPU SET	5 YEARS
20	PRINTER - BLACK & WHITE	5 YEARS
21	TV - LED/Smart	5 YEARS
22	NETWORK CAMERA	5 YEARS
23	Creative Graphic Drawing Pen XP Pen	5 YEARS
24	NETWORK PERIPHERALS	5 YEARS
25	Wireless Microphone System	5 YEARS
26	SPEAKER - PORTABLE/DESKTOP	5 YEARS
27	ROUTER	5 YEARS
28	DSLR CAMERA / DIGITAL CAMERA	5 YEARS
29	ICT CABLE	5 YEARS
30	TRIPOD	5 YEARS
31	D-Link DWA - 547 Wireless N PCI Adapter	5 YEARS
32	Creative Graphic Drawing Pen XP Pen	5 YEARS
33	Gimbal Stabilizer	5 YEARS
34	Graphics Card	5 YEARS
35	Green Screen Kit	5 YEARS
36	Ubiquiti Long Range	5 YEARS
37	CCTV CAMERAS	5 YEARS
38	NETWORK PERIPHERALS	5 YEARS
39	HD EXTERNAL	5 YEARS
40	USB PORT HUB	5 YEARS



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41	HEADSET	5 YEARS
42	THIN CLIENT (SHARE FL300)	5 YEARS
43	AVR	5 YEARS
44	16-PORT GIGABIT ETHERNET SWITCH	5 YEARS
45	EXTERNAL DVDRW	5 YEARS
46	CPU CASING	10 YEARS
47	Dual Port 10/100/1000 MBS Ethernet LAN Card	5 YEARS
48	HDMI Video Capture Card	5 YEARS
49	HDMI Cable	5 YEARS
50	LAN Wireless TP - Link	5 YEARS
51	Lapel Microphone	5 YEARS
52	Laptop Keyboard	5 YEARS
53	Video Light	5 YEARS
54	Voice Recorder	5 YEARS
55	Webcam	5 YEARS
56	Wi-Fi Router	5 YEARS
57	Wireless Lapel Receiver	5 YEARS
58	Mouse - Wired/Wireless	5 YEARS
59	Hard Disk Drive	5 YEARS
60	Biometric Machine	5 YEARS
61	Media Pointer/Clicker	5 YEARS
62	Switch Hub	5 YEARS
63	12 TB NAS 3.5" SATA (HAT3300-12T)	5 YEARS
64	SNMP CARD REMOTE MONITORING FOR UPS	5 YEARS
65	MULTIFUNCTION COPIER	10 YEARS
66	DESKTOP KEYBOARD	5 YEARS
67	Microsoft Surface Go Cover Black/Laptop Cover	5 YEARS
68	Extension Wire	5 YEARS

DEPED COMPUTERIZATION PROGRAM (ICT) EQUIPMENT

NO.	ITEM /PROPERTY DESCRIPTION	ESTIMATED USEFUL LIFE
1	Laptop (NBPC2168)	5 YEARS
2	Laptop - Acer Travel mate bP214-54	5 YEARS
3	Laptop - HP 245 G9	5 YEARS
4	Laptop - Asus B1400CB	5 YEARS
5	Laptop - Coby	5 YEARS
6	Charging/Storage Cart	5 YEARS
7	Wireless Router	5 YEARS
8	Host PC	5 YEARS
9	UPS	5 YEARS
10	AVR	5 YEARS
11	Networking Switch	5 YEARS
12	Networking Cable	5 YEARS
13	LED/Desktop Monitor	5 YEARS
14	Optical/Wireless Mouse	5 YEARS



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15	Keyboard	5 YEARS
16	Multimedia Speaker	5 YEARS
17	Optical/Wireless External DVD Drive	5 YEARS
18	Extension Wire	5 YEARS
19	Tablet PC/Android Tablet	5 YEARS
20	External Hard Drive	5 YEARS
21	Thin Client	5 YEARS
22	Projector	5 YEARS
23	Switch Hub	5 YEARS
24	TV - LED/Smart	5 YEARS
25	Laptop L4T - Lenovo	5 YEARS
26	Smart TV	5 YEARS

FURNITURE & FIXTURES

NO.	ITEM /PROPERTY DESCRIPTION	ESTIMATED USEFUL LIFE
1	OFFICE CHAIR	5 YEARS
2	STEEL CABINET	10 YEARS
3	Display Rack -Metal	10 YEARS
4	BOOKSHELVES CABINET	5 YEARS
5	Plastic Table	5 YEARS
6	BOOKSHELF - SY BOOKSHELF	5 YEARS
7	Filing Rack- 3 Layers	5 YEARS
8	PORTABLE TENT	5 YEARS
9	OFFICE CUBICLE	15 YEARS
10	COMPUTER TABLE	5 YEARS
11	OFFICE TABLE	5 YEARS
12	ARMCHAIR - Wooden, Plastic, Steel Frame	5 YEARS
13	Teacher's Table	5 YEARS
14	Learner's Desk	10 YEARS
15	Monobloc Chairs	5 YEARS
16	Key Cabinet Organizer	5 YEARS
17	COUNTER CABINET SIDE DOOR	5 YEARS
18	COUNTER CABINET CORNER	5 YEARS
19	HALF CABINET	5 YEARS
20	FILING CABINET	5 YEARS
21	JHS 2-SEATER TABLE AND CHAIR SET	5 YEARS
22	HANG CABINET	5 YEARS
23	MICROWAVE SHELF	5 YEARS
24	MULTI CART 3 LAYERS	5 YEARS
25	CORKBOARD WITH SLIDING GLASS	5 YEARS
26	PLASTIC CHAIR	5 YEARS
27	BOLTLESS RACK	5 YEARS
28	WHITE BOARD	5 YEARS



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MEDICAL & DENTAL EQUIPMENT

NO.	ITEM /PROPERTY DESCRIPTION	ESTIMATED USEFUL LIFE
1	CLINIC EXAMINATION BED	5 YEARS
2	WEIGHING SCALE	5 YEARS
3	NEBULIZER - PORTABLE	5 YEARS
4	OXYGEN TANK	10 YEARS
5	WHEELCHAIR	5 YEARS
6	STRETCHER	5 YEARS
7	THERMAL SCANNER	5 YEARS
8	ADULT CPR MANIKIN	5 YEARS
9	INFANT CPR MANIKIN	5 YEARS
10	DENTIST STOOL	5 YEARS
11	AIR COMPRESSOR (DENTAL)	5 YEARS
12	HAND PIECE (DENTAL)	5 YEARS
13	FIRST AID KIT	5 YEARS
14	STERILIZATION BOX	5 YEARS
15	PULSE OXIMETER	5 YEARS
16	BLOOD PRESSURE UNIT - DIGITAL/MANUAL	5 YEARS
17	OXYGEN TSNK REGULATOR	5 YEARS

OFFICE EQUIPMENT

NO.	ITEM /PROPERTY DESCRIPTION	ESTIMATED USEFUL LIFE
1	MULTIFUNCTION COPIER	10 YEARS
2	AIRCONDITIONING UNIT	5 YEARS
3	REFRIGERATOR	10 YEARS
4	PAPER SHREDDER	5 YEARS
5	AUTOMATIC STAPLER	5 YEARS
6	FREEZER	5 YEARS
7	DVD PLAYER	5 YEARS
8	PAPER CUTTER	5 YEARS
9	ELECTRIC FAN (wall, ceiling, stand)	5 YEARS
10	FLAT CLINCH STAPLER EH-70F	5 YEARS
11	UVCSTERILIZATION BOX WITH TIMER	5 YEARS
12	STAND FAN	5 YEARS
13	MICROPHONE	5 YEARS
14	BLINDS	5 YEARS
15	WALL FAN	5 YEARS
16	ORBIT (CEILING) FAN	5 YEARS



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OTHER MACHINERIES AND EQUIPMENT

NO.	ITEM /PROPERTY DESCRIPTION	ESTIMATED USEFUL LIFE
1	HYDRAULIC FLOOR JACK	5 YEARS
2	LAMINATING MACHINE	5 YEARS
3	WELDING MACHINE INVERTER	5 YEARS
4	GAS STOVE - PORTABLE/NON-PORTABLE	5 YEARS
5	ELECTRIC OVEN	5 YEARS
6	ADJUSTABLE DOUBLE GARMENT RACK	5 YEARS
7	PORTABLE SEWING MACHINE	5 YEARS
8	FOLDING TABLE	5 YEARS
9	ICE CRUSHER - HEAVY DUTY	5 YEARS
10	RICE COOKER	5 YEARS
11	ELECTRIC AIRPOT	5 YEARS
12	SANDWICH MAKER	5 YEARS
13	HOTDOG WAFFLE MAKER	5 YEARS
14	AIR FRYER	5 YEARS
15	BUFFING MACHINE	5 YEARS
16	BUFFING PAD	5 YEARS
17	WATER DISPENSER	5 YEARS
18	LAWN MOWER	5 YEARS
19	WEIGHING SCALE	5 YEARS
20	LADDER	10 YEARS
21	WATER PUMP	5 YEARS
22	DIGITAL CLOCK	5 YEARS
23	FOOD PROCESSOR	5 YEARS
24	KETTLE (ELECTRIC/NON-ELECTRIC)	5 YEARS
25	PRESSURE COOKER	5 YEARS
26	BINDING MACHINE	5 YEARS
27	SEWING MACHINE - (HEAVY DUTY/PORTABLE)	5 YEARS
28	SOLAR LIGHT	5 YEARS

OTHER SUPPLIES AND MATERIALS EQUIPMENT

NO.	ITEM /PROPERTY DESCRIPTION	ESTIMATED USEFUL LIFE
1	Ballpoint Hex key Set	5 YEARS
2	Hacksaw Frame	5 YEARS
3	Industrial Drill Bit	5 YEARS
4	Masonry Bit	5 YEARS
5	Pipe Wrench	5 YEARS
6	Knit Hose - 3 Layers	5 YEARS
7	Plier	5 YEARS
8	Claw Hammer	5 YEARS
9	Hard Saw	5 YEARS
10	Wood Chisel Set	5 YEARS
11	Caulking Gun	5 YEARS





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12	Toolbox	5 YEARS
13	Mop (heavy duty)	5 YEARS
14	Screwdriver	5 YEARS
15	Electric School Bell	5 YEARS
16	Fire Extinguisher	5 YEARS
17	Casserole (Any Shape)	5 YEARS
18	Dish Organizer	5 YEARS
19	Sauce Pot	5 YEARS
20	Cauldron/Kawa	5 YEARS
21	Storage Bin/Box	5 YEARS
22	Bolo	5 YEARS

TLE (Technology & Livelihood Education) and TVL (Technical-Vocational-Livelihood EQUIPMENT

NO.	ITEM /PROPERTY DESCRIPTION	ESTIMATED USEFUL LIFE
1	LABORATORY TABLE (FOR TLE/TVL)	10 YEARS

TEXTBOOK (K-12) – 5 YEARS/depending on new deliveries from C.O
SELF LEARNING MODULES (K-12 SLMs) – 2 YEARS
SPORTS EQUIPMENT – 2 YEARS (under the Low Value Category)

**Note: Revisions will be issued as needed, in line with updates to COA issuances or operational requirements.*