



8335

Republic of the Philippines
Department of Education
REGION VIII - EASTERN VISAYAS

June 8, 2022

REGIONAL MEMORANDUM

No. **560**, 2022

**DISSEMINATION OF MEMORANDUM OUF-2022-0289
(TRANSMITTAL OF COA CIRCULAR NO. 2022-004 ON THE GUIDELINES ON THE
IMPLEMENTATION OF SECTION 23 OF THE GENERAL PROVISIONS OF 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 TO P50,000)**

To: Schools Division Superintendents
All Others Concerned

- Attached is **Memorandum, OUF-2022-0289 dated June 2, 2022** from the Office of **ANNALYN M. SEVILLA**, Undersecretary for Finance, entitled "**TRANSMITTAL OF COA CIRCULAR NO. 2022-004 ON THE GUIDELINES ON THE IMPLEMENTATION OF SECTION 23 OF THE GENERAL PROVISIONS OF 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 TO P50,000**, for information and guidance of all concerned.
- Immediate dissemination of and strict compliance with this Memorandum are desired.


EVELYN R. FETALVERO, CESO IV
Regional Director

Enclosures: OUF-2022-0289

References: None

To be indicated in the Perpetual Index under the following subjects:



**CAPITALIZATION THRESHOLD
COA GUIDELINES
IMPLEMENTING RULES**

FD-GJF



Republic of the Philippines
Department of Education
 OFFICE OF THE UNDERSECRETARY FOR FINANCE

RECEIVED
 6/6/22

MEMORANDUM
 OUF-2022-0289

OFFICE OF THE DIRECTOR IV	
Date and Time Received 07 JUN 2022 11:53	Signature
Date and Time Released 07 JUN 2022 12:00	Signature

FOR : UNDERSECRETARIES
 ASSISTANT SECRETARIES
 BUREAU AND SERVICE DIRECTORS
 CHIEFS OF UNITS/DIVISIONS
 PROGRAM MANAGERS
 REGIONAL DIRECTORS
 SCHOOLS DIVISION OFFICES
 ALL OTHERS CONCERNED



FROM :
 ANNALYN M. SEVILLA
 Undersecretary
 Chairperson, AOM Task Force

RAMON FIEL G. ABCEDE
 Assistant Secretary
 Vice-Chairperson, AOM Task Force

SUBJECT : TRANSMITTAL OF COA CIRCULAR NO. 2022-004 ON THE GUIDELINES ON THE IMPLEMENTATION OF SECTION 23 OF THE GENERAL PROVISIONS OF 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 TO P50,000

DATE : June 2, 2022

This is to transmit the attached Commission on Audit (COA) Circular No. 2022-004, "Guidelines on the Implementation of Section 23 of the General Provisions of 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 to P50,000" dated May 31, 2022.

Desma
 6/6/22

The COA issuance sets the guidelines on the implementation of the increased capitalization threshold from ₱15,000 to ₱50,000 for tangible items which shall be accounted as semi-expendable property. This circular shall have retrospective application and shall take effect 15 days after its publication in a newspaper of general circulation.

Thank you.

Cc: **Secretary Leonor Magtolis Briones**