

ANNEX A

**LIST OF TANGIBLE ASSETS THAT MAY BE CONSIDERED AS
INVENTORIES**

Description		Economic Useful Life (in years)
A. Office Supplies		
1	Black board/White board	5
2	Copy Holder, clamp type with adjustable arm	5
3	Cutter	5
4	Desk tray	3
5	Eraser - blackboard	3
6	Mechanical Pencil	2
7	Mini Calculators	3
8	Pen	2
9	Pencil Sharpener	3
10	Puncher	5
11	Ruler	3
12	Scissors	3
13	Sharpener	3
14	Staple wire remover	2
15	Stapler	2
16	Tape Dispenser	3
B. Animal/Zoological Supplies		
17	Cage	3
18	Chopping Board	2
19	Cooking Pot	3
20	Feeders	3
21	Kitchen Knife	3
22	Net	2
23	Padlock	3
24	Plastic Pails	2
25	Waterer	3
26	Water Jug	2
27	Water Hose	2
C. Medical, Dental, and Laboratory Supplies		
28	Ambo Bag	3
29	Baking Pan	5
30	Basin (kidney, et al)	3
31	Bed Sheets	1
32	Blade Holder	3
33	Chart Holder	3

	Description	Economic Useful Life (in years)
34	Clamp, towel	5
35	Depressor, tongue	3
36	Dressing Jar	3
37	Elevator, Langeback, Pereosteal	5
38	Enema Can	5
39	Flashlight	3
40	Footstool	5
41	Forceps	5
42	Gowns (Laboratory)	3
43	Kerosene Lamp	2
44	Kettle	3
45	Knife	3
46	Needle Holder	5
47	Obstetrical Set	5
48	Scissors	3
49	Steam Inhalator	5
50	Tong	3
51	Tracheotomy Tube	3
52	Tray	3
53	Tackle Box	5
54	Utility Cart	5
55	Utility Stand	5
56	Vice Grip	5
57	Waste Basket	3
58	Water Jug	1
59	Weighing Scale	5
60	White Board	5
61	Amalgam Carrier	5
62	Bone Chisel	5
63	Bone File	3
64	Dental Straight Stout Elevator	5
65	Dental Syringe	3
66	Excavator, Dental double end	5
67	Explorer, Dental periosteal	5
68	Mouth Mirror	3
69	Mortar and Pestle	5
70	Plastic Instruments for Gum Separator	3
71	Plugger, Amalgam	3
72	Scaler	5
73	Screen Protector	5
74	Surgical Mallet	3

Description		Economic Useful Life (in years)
D. Textbook and Instructional Materials		
75	Textbooks	5
76	Instructional Materials	2
E. Military and Police Supplies		
77	Ammo Magazine	3
78	Anti-Riots Helmets	5
79	Badge	3
80	Bayonet	3
81	Beret	3
82	Blanket	3
83	Boots	3
84	Bullet Proof Vest	5
85	Collapsible Barracks	5
86	Combat Shoes	3
87	Compass	3
88	Flashlight	3
89	Gun Holster	5
90	Handcuffs	5
91	Hunting Knife	5
92	Jungle Bolos	5
93	Medical Aidman Kit	3
94	Mosquito Net	3
95	Night Vision Goggle	3
96	Pillow and Pillow Case	3
97	Pistol Belt	3
98	Probaton	3
99	Protective Shields (CDM)	3
100	Radio Battery Pack	3
101	Raincoats	3
102	Steel Helmet	5
103	Sword	5
104	Telescope	5
105	Tent	3
106	Truncheons	5
107	Water Canteen	3
F. Other Supplies		
Computer Peripherals		
108	Computer cover	2
109	Computer Screen	5

Description		Economic Useful Life (in years)
110	Diskette Storage	2
111	Mouse	2
112	Mouse Pad	2
113	Printer Cable	5
114	Printer Head	5
115	Printer sharing device	5
116	Surge Protector	5
Common Janitorial Supplies		
117	Dust pan	2
118	Mop handle	2
119	Pail	2
120	Trash Can	5
121	Wastebasket	5
Other Inventory Items		
122	Tea Set	3
123	Cups and Saucers	3
124	Desk Tray	3
125	Dinner plates	3
126	Emergency light	3
127	Rugs, carpets and mats	5
128	Spoon and forks	5
129	Stool	5
130	Pitcher and Glass Confectionary	3
Hardware and Construction Supplies		
131	Hammer	5
132	Saw	5
133	Plane	5
134	Paint roller	1
135	Paint brush	1
136	Chisel	5
137	Long nose pliers	5
Electrical Supplies		
138	Extension Cord	2
G. School Chairs, Desks and Tables (Wood)		
139	Chairs	5
140	Desks	5
141	Tables	5

Description		Economic Useful Life (in years)
H. Monobloc Furniture		
142	Chairs	5
143	Tables	5

**TABLE OF ESTIMATED USEFUL LIFE OF
PROPERTY, PLANT AND EQUIPMENT**

Property, Plant and Equipment	Estimated Useful Life (in years)
• Land Improvements	
▪ Land Improvements	10
▪ Runways/taxiways	20
▪ Railways	40
▪ Electrification, Power and Energy Structures	10
• Buildings – those that are predominantly	
▪ Wood	10
▪ Mixed	20
▪ Concrete	30
• Leasehold Improvements (Note 1)	
▪ Land	10
▪ Building	
♦ Wood	10
♦ Mixed	20
♦ Concrete	30
• Office, Equipment, Furniture and Fixtures	
▪ Office Equipment	5
▪ Furniture and Fixtures	10
▪ IT Equipment - Hardware	5
▪ Library Books	5
• Machineries and Equipment	
▪ Machineries	10
▪ Agricultural, Fishery and Forestry	10
▪ Airport Equipment	10
▪ Communication Equipment	10
▪ Construction and Heavy Equipment	10
▪ Firefighting Equipment and Accessories	7
▪ Hospital Equipment	10
▪ Medical, Dental and Laboratory Equipment	10
▪ Military and Police Equipment	10

Property, Plant and Equipment	Estimated Useful Life (in years)
▪ Sports Equipment	10
▪ Technical and Scientific Equipment	10
▪ Other Machineries and Equipment	10
• Transportation Equipment	
▪ Motor Vehicles	7
▪ Trains	10
▪ Aircraft and Aircraft Ground Equipment	10
▪ Watercrafts	10
▪ Other Transportation Equipment	10
• Other Property, Plant and Equipment	5

Note 1 - The estimated useful life shall depend on the length of the lease. It shall be the period of the lease or the estimated useful life of the assets, as given, whichever is shorter.