

Republic of the Philippines

DEPARTMENT OF EDUCATION

Negros Island Region

SCHOOLS DIVISION OF NEGROS ORIENTAL

Capitol Area, Dumaguete City



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Division Memorandum

No. 79, s 2017

To : Asst. Schools Division Superintendents
Chiefs, CID and SGOD
Education Program Supervisors/ Division Coordinators
Public Schools District Supervisors/ District-In-Charge
Public Elementary and Secondary School Heads
Elementary and Secondary Property Custodians
Elementary and Secondary ICT Coordinators

From: 
SALUSTIANO T. JIMENEZ, CESO VI
OIC-Office of the Asst. Regional Director
Concurrent OIC-Office of the Schools Division Superintendent
2/16/17

Subject: **RELIEF FROM ACCOUNTABILITY IN CASE OF LOSS OF DCP
PACKAGES/ GOVERNMENT PROPERTY**

Date: February 14, 2017

1. DCP Packages are considered Government Property and the Commission on Audit (COA) is tasked to credit the loss of such property.
2. Loss of Government Property could be attributed to the following occurrences:
 - a. Lost in transit
 - b. Theft or Robbery/Hold-up
 - c. Damaged item due to improper use
 - d. Caused by natural or man-made disasters
(i.e. typhoon, earthquake, flood, fire, etc.) -
 - e. Force majeure
3. According to COA Memorandum No. 92-751, the basic notice of loss has to be filed immediately by the accountable school official after the discovery of the loss.

16 FEB 2017



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4. Application for relief of accountability should be filed with the accountable school personnel within a reglementary period of thirty (30) days from discovery/occurrence of the loss.
 5. For reference, see attached Procedure for Relief from Accountability of any Loss Government Property.
 6. Immediate and widest dissemination to this division memorandum is enjoined.

Relief from Accountability in case of Loss of any item included in the DCP Package

According to page 67 of the **DepEd Handbook on Property and Supply Management (2013 Edition)** entitled "Relief from Accountability in case of Loss of Government Property" under "Procedures for Relief from Accountability" and the Asset Management Division (AMD), DepEd Central Office:

The Accountable Officer shall:

- 1.1. Report immediately to the Police/Fire Chief/ Provincial Governor/Mayor or other competent authority and the Auditor (in coordination with the School Property Officer/ Custodian) for immediate investigation;
- 1.2. The Division IT Officer and Accounting Unit must be informed of the incident to prepare documents needed for possible granting of request for relief of accountability and dropping the lost item/s from the books of accounts.
- 1.3. Submit within thirty (30) days an application for relief of accountability to COA including the following documents:
 1. Appendix 75 - Report of Lost Stolen Damaged or Destroyed Property
 2. Notarized affidavit of Loss executed by the accountable officer stating the following facts;
 - Property loss and its value
 - Actual date in which the absence was first noted.
 - Manner of loss
 - Efforts put forth to recover the same
 - Provisions made to safeguard the property; and
 - Date when the loss was reported to the auditor and police authorities
 3. Joint notarized affidavit of two (2) disinterested persons attesting to the fact and circumstances about the loss. In case it is not possible to obtain the statement of two disinterested individual and only one is available or none at all, such fact shall be set forth in the affidavit of the person requesting relief, giving the reasons thereof;
 4. The final police report showing the actions that were undertaken to recover the lost property including the actions to apprehend the suspect/s and the present status of the case;
 5. Comments and/or recommendations of the head of office of the accountable person;
 6. Comments and/or recommendations of the auditor;
 7. Certification from the Police/Fire Chief/ Provincial Governor/Mayor or other competent authority when the destruction was wrought by natural calamity and/or insurgency;
 8. The Inspection Report on the extent of the damage on the insured government property;
 9. The evidence on the immediate issuance of the notice of loss and accountable forms as required under COA Circular No. 84-233 dated August 24, 1984; and
 10. Copy of the acknowledgement receipt of the equipment or government property that was lost.
- 1.4. If the application for relief of accountability falls beyond thirty (30) days from the date of property loss, COA will still decide whether to grant or deny the request.

COMMISSION ON AUDIT MEMORANDUM NO. 92-751 February 24, 1992

TO : All COA Directors/Officers-In-Charge, Department Auditors, Heads of Auditing Units and All Others Concerned.

SUBJECT: Documentation on Petitions/Requests for Relief from Accountability.

Of late, it has been noted that there is an increasing number of cases where some COA Directors/Officers-in-Charge and/or Heads of Auditing Units transmit to the Commission, for final resolution, requests for relief from money or property accountability under Section 73 of P.D. 1445 with incomplete or insufficient documentation. In some instances, even simple jurisdictional requirements, like submission of the request for relief and the requisite notice of loss to the Auditor concerned or to the Commission, as the case may be, which are expected to be regularly accomplished as basic documentation, are observed, almost always, not to have been complied with. For obvious reasons, this situation does not speak well of the efficiency and professional/auditorial competence of those concerned in the evaluation of requests for relief from accountability.

It bears emphasizing that under Section 73 of PD 1445, the application for relief from accountability should be accompanied by "available supporting evidence"; that credit for the loss contemplated therein shall be allowed only "whenever warranted by the evidence"; and that non-compliance with such requirement is a bar to the grant of the relief applied for.

The aforementioned deficiencies have invariably caused delays in the disposition/resolution of the aforesaid requests, thus resulting in the loss of man hours, if not undue embarrassment to the Commission, especially when interested parties come personally to follow-up or inquire about the status of their requests. So, too, such a disturbing situation necessarily results in or contributes to the accumulation of backlogs in the disposition of these cases.

In order, therefore, to ensure or facilitate the evaluation and resolution of applications for relief from accountability with utmost accuracy and dispatch, and if only to correct or put an end to the commission of the afore-cited deficiencies, the COA Director/Officer-in-Charge and/or Unit Head concerned should, henceforth, see that the following requirements are first duly complied with and that the documents called for thereunder accompany the pertinent requests for relief to be submitted to the Commission, to wit:

1. The basic notice of loss to be filed immediately after the discovery of the loss and the request for relief from accountability which should be filed by the proper accountable officer within the reglementary period of 30 days from the occurrence of the loss, with the Auditor concerned or the Commission, as the case may be.
 - 1.1 In case of delay in the filing of the aforesaid notice and request, satisfactory explanation or the reason(s) for such delay should be submitted, after which the reasons/explanation given should be verified or confirmed by the Auditor concerned.

- 1.2 If the occurrence of the loss has also been reported to other police agencies, like the N.B.I., C.I.S., etc., the progress/final investigation report thereon should be submitted.
2. Copy of the Investigation, Inventory and Inspection report of the proper COA personnel on the facts and circumstances surrounding the loss;
 3. Affidavit or Sworn Statement of the proper accountable officer on the facts and circumstances surrounding the said loss, supported by the Affidavit of two (2) disinterested persons who have personal knowledge of such fact of loss;
 4. Comment and/or recommendation of the Agency Head concerned on the request;
 5. Comment and/or recommendation of the COA Director/OIC and/or Unit Head on the propriety of the request, together with a full statement of material facts;
 6. Exact or accurate amount of government cash or book value of the property, subject of the request for relief;
 7. Memorandum Receipts covering the properties subject of the request, if any; and
 8. A categorical determination by the Director/Auditor concerned on the absence of fault or negligence on the part of the accountable officer in the handling, safekeeping, etc. of the funds and properties under his custody as evidenced by a recital of the precautionary/security measures adopted to protect or safeguard them and the like.

Additionally, in case of the following incidents/occurrence:

F I R E :

1. The progress and/or final report of the local Police/Fire Department or Station on the incident;
2. List or inventory of burned or destroyed properties as well as those properties retrieved after the fire, stating therein the acquisition cost/book value of each item, duly verified by the Auditor concerned;
3. Authenticated picture(s) showing the site/office or government properties razed by the fire;
4. Fire insurance policy, if any, covering subject property. If the property is insured, information as to whether or not the Agency concerned has already been paid the proceeds of the said insurance policy should be secured and, if so, evidence to this effect should be submitted. If the property has not been insured, reasons to this effect should be submitted.

THEFT OR ROBBERY/HOLD-UP:

- 1. Progress and/or Final Police report on the theft or robbery case.**
 - 1.1 In cases of theft or robbery including with force upon things (destruction of padlocks, doors, window jalousies, etc.), information as to whether or not the premises of the government Agency or office concerned are manned by security guards. If so, the respective Sworn Statements or Affidavits of the guards respecting the incident should be obtained and submitted.**
 - 1.2 A certified copy of the contract of security/services entered into by and between the government office and the security agency should also be submitted.**
 - 1.3 If the Security Guard(s) is found to be negligent in the premises, a recommendation to the agency Head should be made that appropriate action be instituted to enforce the civil liability of the security guard and/or security agency concerned.**
 - 1.4 In cases of theft or robbery/hold-up of government cash/funds to be deposited with or withdrawn from a depository bank, information as to whether or not the proper accountable officer was escorted by a policeman or security guard should also be submitted. In the negative, explanation to this effect should be submitted.**
- 2. Detailed list of government properties lost or destroyed as well as those properties retrieved after the robbery incident disclosing the book value of each item or exact amount of government money/cash involved, duly verified by the proper Auditor;**
- 3. Authenticated picture(s) taken relative to the robbery or theft incident.**

FORCE MAJEURE (EARTHQUAKE, TYPHOONS, ETC.):

- 1. Detailed list/inventory of lost or destroyed government properties or lost cash, as well as those properties retrieved after the calamity, verified by the Auditor concerned.**
- 2. Certification of the proper official of the local PAGASA or other similar government Agency on the actual occurrence of the calamity specifying therein the approximate or exact time the incident happened and the areas or places affected thereby; and**

DEATH OF LARGE CATTLE AND OTHER LIVESTOCK:

1. Certificate of Death of the large cattle issued by the proper official, duly verified by the Auditor concerned; and
2. Autopsy report of the proper Veterinarian, if any.

The COA Directors and/or Officers-in-Charge of the various COA Offices shall see that the provisions of this Memorandum are strictly observed and implemented.

This Memorandum shall take effect immediately.

(SGD.) EUFEMIO C. DOMINGO, Chairman