



Republic of the Philippines  
**Department of Education**  
Region VII – Central Visayas  
Schools Division of CEBU PROVINCE

Office the Schools Division Superintendent

April 24, 2024

DIVISION MEMORANDUM

No. 252, s. 2024

**DOCUMENTARY REQUIREMENTS AND GUIDELINES FOR RELIEF OF  
ACCOUNTABILITY FOR ACCOUNTABLE OFFICERS OF LOST, STOLEN,  
DESTROYED AND DAMAGED PROPERTIES**

**To:** Public Schools District Supervisors/OICs  
Elementary and Secondary School Heads  
Administrative Officers II  
District/School Property Custodians  
All Others Concerned

1. In line with the implementation of recommendation based on **Audit Observation Memorandum (AOM) No. 2024-012 dated March 18, 2024** regarding the “*reliability, accuracy and existence of PPE account balances*”, this Office hereby issues the directive to ensure, facilitate the valuation and resolution of applications for relief of accountability with utmost accuracy and dispatch.
2. The Office, through the Division- Property and Supply Unit, maintains the basic adherence to Section 73 of P.D. 1445, that 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.
3. It also bears emphasizing that the delays in the disposition/resolution of the aforesaid requests contributes to the accumulation of backlogs and hinders reconciliation of accounts. Hence, the following documents called for thereunder should accompany the pertinent requests for relief to be submitted to the Commission on Audit (COA) through the Division-Property and Supply Unit for cleansing, monitoring and reconciliation as follows:

**REQUEST FOR RELIEF OF ACCOUNTABILITY** Documentary Requirements:  
(COA Memorandum No. 92-751, GAAM Vol.1, PD 1445)

- 3.1. The **basic notice of loss** to be filed immediately by the Accountable Officer or person having custody thereof to the Auditor concerned
  - a. 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/confirmed by the Auditor concerned



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- b. If the occurrence of the loss has also been reported to other police agencies, like the NBI, CIS, etc., the progress/final investigation/incident report thereon should be submitted
- c. For losses of accountable forms, immediate issuance of notice of loss shall be executed specifying the kind, quantity and inclusive series/control numbers of the lost accountable forms and the place or places where, and approximate date/s when the same are lost (COA Circular no. 84-233, August 21, 1984)
- 3.2. **Application for Relief of Accountability** shall be filed by the proper Accountable Officer within the reglementary period of **30 days** from the occurrence of the loss supported by the following supporting evidence whichever are applicable:
- a. **Affidavit or Sworn Statement of the proper Accountable Officer** on the facts and circumstances surrounding the said loss. The Affidavit executed by the Accountable Officer must state at least the following facts:
- a.1. Property lost and its valuation
  - a.2. Actual date in which the absence was first noted
  - a.3. Manner of disappearance
  - a.4. Efforts put forth to recover the same
  - a.5. Provisions made to safeguard the property
  - a.6. Date when the loss was reported to the auditor and the police authorities
- b. **Joint affidavit of two (2) disinterested persons** who have personal knowledge of such fact/loss. In case it is not possible to obtain the statement of two disinterested persons and only one is available, or none at all, such fact should be set forth in the affidavit of the person requesting relief, giving the reasons therefor.
- c. **Comments and/or recommendation of the Agency Head** (based on the result of the agency's investigation and shall be secured by the SDO)
- d. **Comments and/or recommendation of the Auditor** (shall be secured by the SDO) as a result of the investigation and evaluation of the causes of the loss and the evidences submitted, which shall be listed in his endorsement, taking into consideration the degree of diligence exercised by the Accountable Officer in the safekeeping of government property under his/her custody so that negligence on the part of the Accountable Officer is not an attributable factor to the causes of the loss;
- For negligence to exist, there must be an omission to do something which a reasonable man, guided by consideration which ordinarily regulates the conduct of human affairs, would do;
- e. **Report of Lost, Stolen, Damaged, Destroyed Property (RLSDDP)** (Appendix 75) or **Report of Lost, Stolen, Damaged, Destroyed Semi-**





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**Expendable Property (RLSDDSP)** (Annex A.9 of COA Circular No. 2022-004)

- f. Copy of Memorandums Receipts** (s) i.e. Property Acknowledgment Receipt (PAR)/Inventory Custodian Slip (ICS)/Property Transfer Report (PTR)/Inventory Transfer Report (ITR), Delivery Receipt (DR), etc. covering the properties subject of the request and other pertinent documents warranting the acquisition, custodianship and accountability of the items
- g. Authenticated pictures** showing the site/office or government properties razed by the fire, force majeure or robbery/theft incident whichever is applicable
- h. Report on Cash Examination** conducted immediately after the loss (*for cash losses*)

Additionally, in case of the following incidents/occurrence:

**FIRE**

- a. The progress and/or final report of the local Police/Fire Department or Station on the incident;
- b. Detailed list of government properties/inventory **retrieved after the fire** on the affected site/location, stating therein the acquisition cost/book value of each item;
- c. 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**

- a. Progress and/or Final Police report on the theft or robbery case
  - a.1. In cases of theft or robbery including with force upon things (destruction of padlocks, doors, windows, 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.
  - a.2. A certified true copy of the contract of security/services entered into by and between the government office and the security agency should also be submitted
  - a.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
  - a.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





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should also be submitted, to the negative, explanation to this effect should be submitted

- a.5. Final Police Report must show the steps taken by the police authorities to recover the property lost, apprehend the suspect(s) and the present status of the case
- b. Detailed list of government properties/inventory **retrieved after the robbery incident**, disclosing the book value of each item or exact amount of government/cash involved

**FORCE MAJEURE (EARTHQUAKE, TYPHOONS, ETC.)**

- a. Detailed list of government properties/inventory **retrieved after the calamity**
  - b. Certification of the proper official of the local PAGASA or other similar government Agency (Police, Fire Chief, Provincial Governor/Mayor) on the actual occurrence of the calamity specifying therein the approximate or exact time the incident happened and the areas or places affected by the calamity and/or insurgency
  - c. Inspection Report on the extent of damage on insured property by the Disaster Risk Reduction and Management Office
4. Lost property and the related accumulated depreciation and impairment loss shall be derecognized in the books upon receipt of the Report of Lost, Stolen, Damaged, Destroyed Property (RLSDDP) (Appendix 75) or Report of Lost, Stolen, Damaged, Destroyed Semi-Expendable Property (RLSDDSP) (*Annex A.9 of COA Circular No. 2022-004*), supported by a Notice of Loss prepared and submitted by the Accountable Officer. The loss shall be charged to account “Loss of Assets” at an amount equal to its carrying amount.
  5. In view hereof, the Division-Property and Supply Section shall see to it that the provisions of this Memorandum are observed and implemented.
  6. For widest dissemination and strict compliance.

  
**SENEN PRISCILO P. PAULIN, CESO V**  
Schools Division Superintendent





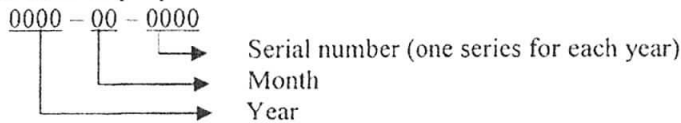
**REPORT OF LOST, STOLEN, DAMAGED OR DESTROYED  
SEMI-EXPENDABLE PROPERTY  
(RLSDDSP)**

*INSTRUCTIONS*

A. This report shall be used by the accountable officer/employee to report or notify within 30 days the officials concerned of the loss, theft, damage or destruction of the semi-expendable property whether issued or unissued. The RLSDDSP shall support the subsequent request for relief from property accountability.

B. This form shall be accomplished as follows:

1. **Entity Name** – name of the agency/entity
2. **Fund Cluster** – the fund cluster name/code in accordance with unified accounts code structure
3. **Department/Office** – place of assignment of the AO
4. **Accountable Officer** – name of employee/officer accountable to the lost, stolen, damaged or destroyed semi-expendable property
5. **Designation** – designation title of the AO
6. **RLSDDSP No.** – number assigned to the report by the Property and/or Supply Custodian for control purposes as follows:



7. **RLSDDSP Date** – date of the preparation of RLSDDSP
8. **Inventory Custodian Slip (ICS) No.** – control number assigned to the ICS by the Property and/or Supply Custodian
9. **ICS Date** – date of the preparation of the ICS
10. **Police Notified** – information on whether the police authorities were informed of the incident that occurred. Put a check “√” mark on the box for “Yes” or “No”; for “Yes” answer, indicate the police station and the date of notification/blotter (attach Police Report).
11. **Status of Semi-expendable Property** – put a check “√” mark on the box as to the status of the semi-expendable property
12. **Property No.** – property number assigned to the inventory item that was lost, stolen, damaged or destroyed
13. **Description** – brief description or details of the property including serial number, if any
14. **Acquisition Cost** – cost of the property lost, stolen, destroyed or damaged
15. **Circumstances** – background of the incident such as: time, place and the occurrence that took place including the witnesses

C. The certification of the Accountable Officer shall be as follows:

*“I hereby certify that the item/s and circumstances stated above are true and correct.*

\_\_\_\_\_  
*Signature over Printed Name of the Accountable  
Officer*

\_\_\_\_\_  
*Date”*

Government Issued ID : \_\_\_\_\_

ID issued: \_\_\_\_\_

Date Issued: \_\_\_\_\_

- D. The Immediate Supervisor of the Accountable Officer shall affix his/her signature over printed name in the "Noted by" portion in the report.
- E. The report shall be notarized.
- F. It shall be prepared in four (4) copies distributed as follows:
  - Original* – Chief Accountant/Head of Accounting Division/Unit (for JEV preparation)
  - Copy 2* – COA Auditor [as required by Sec. 73(1) of P.D. No. 1445]
  - Copy 3* – Property and/or Supply Unit Officer
  - Copy 4* – Accountable Officer for file
- G. All documents pertaining to the said property shall be attached to this form.
- H. The Property and/or Supply Unit Officer shall indicate the fair value/replacement cost in the form and submit photocopy to the Accounting Division/Unit.
- I. The Accounting Division/Unit will compute for the current replacement cost with the same condition and specifications of the lost semi-expendable property at the time of loss.





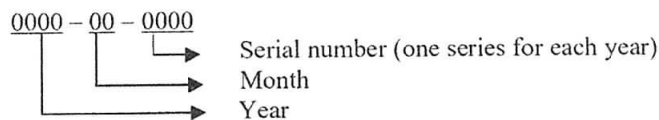


# REPORT OF LOST, STOLEN, DAMAGED, DESTROYED PROPERTY (RLSDDP)

## INSTRUCTIONS

- A. This form shall be used by the Accountable Officer to report or notify the auditor of the COA, the Chief Accountant and all others concerned of the lost, stolen, damaged or destroyed property.
- B. This form shall be accomplished as follows:

1. **Entity Name** – name of the agency/entity
2. **Fund Cluster** – the fund cluster name/code in accordance with UACS
3. **Department/Office** – place of assignment of the AO
4. **Accountable Officer** – name of employee/officer accountable to the lost, stolen, damaged or destroyed property
5. **Designation** – designation title of the AO
6. **RLSDDP No.** – number assigned to the report by the Supply and/or Property Custodian for control purposes as follows:



7. **RLSDDP Date** – date of the preparation of RLSDDP
8. **PAR No.** – control number assigned to the PAR by the Supply and/or Property Custodian
9. **PAR Date** – date of the preparation of the PAR
10. **Police Notified** – information on whether the police authorities were informed of the incident that occurred. Put a check “√” mark on the box for “Yes” or “No”; for “Yes” answer, indicate the police station and the date of notification/blotter (attach Police Report).
11. **Status of Property** – put a check “√” mark on the box as to the status of the PPE
12. **Property No.** – property number assigned to the property that was lost, stolen, damaged or destroyed
13. **Description** – brief description or details of the property including serial number, if any
14. **Acquisition Cost** – cost of the property lost, stolen, destroyed or damaged
15. **Circumstances** – background of the incident such as: time, place and the occurrence that took place including the witnesses

- C. The certification of the Accountable Officer shall be as follows:

*“I hereby certify that the item/s and circumstances stated above are true and correct.*

\_\_\_\_\_  
*Signature over Printed Name of the Accountable  
Officer*

\_\_\_\_\_  
*Date”*

Government Issued ID : \_\_\_\_\_  
ID issued: \_\_\_\_\_  
Date Issued: \_\_\_\_\_

D. The Immediate Supervisor of the Accountable Officer shall affix his/her signature over printed name in the "Noted by" portion in the report.

E. The report shall be notarized.

F. It shall be prepared in four (4) copies distributed as follows:

*Original* – Chief Accountant/Head of Accounting Division/Unit (for JEV preparation)

*Copy 2* – COA Auditor (as required by Sec. 71(3) of P.D. No. 1445)

*Copy 3* – Supply and/or Property Unit Officer

*Copy 4* – Accountable Officer for file

G. All documents pertaining to the said property shall be attached to this form.