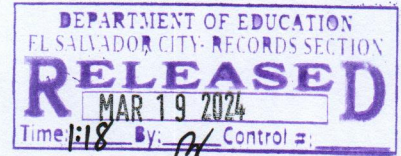




Republic of the Philippines  
Department of Education  
REGION X – NORTHERN MINDANAO  
SCHOOLS DIVISION OF EL SALVADOR CITY



Office of the Schools Division Superintendent

March 18, 2024

DIVISION MEMORANDUM  
No. 122, s. 2024

**PROCEDURES FOR PROCESSING LOSS/STOLEN PROPERTY RELIEF  
FROM ACCOUNTABILITY**

To: **All Elementary and Secondary School Heads  
Section Heads  
All others concerned  
This Division**

1. Relative to the provisions of the **Commission on Audit Memorandum No. 92-571 dated February 24, 1992**, documentation/requirements need to be complied with on petitions/requests for relief from accountability in case of the following incidents: loss, fire, theft or robbery/hold-up, force majeure (earthquake, typhoons, etc.), among others and **Government Accounting Manual (GAM) Volume 1, Chapter 10, Section 41** or the accounting policies on loss of property.
2. In view hereof, enclosed is a Detailed Procedures on Processing of Loss/Stolen Properties Relief from Accountability for information and guidance in case of unavoidable circumstances in your respective office and/or school.
3. Further, you are directed to ensure safety measures of all government resources within your office and/or school premises for accountability purposes.
4. This issuance strictly adheres to the Equal Opportunity Principle, promoting a discrimination-free environment based on age, gender, identity, sexual orientation, civil status, disability, religion, ethnicity, or political affiliation.
5. For information, guidance, and compliance.

  
**RANDOLPH B. TORTOLA**  
Schools Division Superintendent 

To be indicated in the Perpetual Index  
**ACCOUNTABILITY      PROPERTY**  
Acctg/cda



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**DETAILED PROCEDURES ON PROCESSING OF LOSS/STOLEN PROPERTY RELIEF FROM ACCOUNTABILITY**

Area of Responsibility	Seq . No.	Activity	Timelines
Accountable Officer	1	<ul style="list-style-type: none"> <li>➤ Report the suspected loss/stolen to your supervisor and request an investigation by the appropriate authorities (police/fire/auditor) in coordination with the school property custodian.</li> <li>➤ The school's grievance committee, in collaboration with the property custodian, will conduct an investigation into the matter. Following the investigation, a School Incident Report will be generated. This report will detail the incident's specifics, similar to a police blotter report.</li> </ul>	5 days
Accountable Officer	2	<ul style="list-style-type: none"> <li>➤ Submit a notarized Affidavit of Notice of Loss and Appendix 75 – Report of Lost, Stolen, Damaged, or Destroyed Property with the COA, Schools Division Superintendent, Supply Office, and Accounting Unit.</li> <li>➤ The affidavit of loss should state the following facts:               <ul style="list-style-type: none"> <li>✓ Property loss and its value,</li> <li>✓ The actual date on which the absence was first noted,</li> <li>✓ Manner of loss,</li> <li>✓ Efforts put forth to recover the property,</li> <li>✓ Provisions made to safeguard the property; and</li> <li>✓ Date when the loss was reported to the auditor and police authorities.</li> </ul> </li> </ul>	10 days
Accountable Officer	3	<ul style="list-style-type: none"> <li>➤ Prepare and secure the following documents:               <ul style="list-style-type: none"> <li>✓ Joint notarized affidavit of two (2) disinterested persons (Deped personnel) attesting to the facts and circumstances about the loss. In case it is not possible to obtain the statement of two disinterested individuals and only one is available or none at all, such fact shall be outlined in the affidavit of the person requesting relief, giving the reasons thereof.</li> <li>✓ Sworn Statement of the Watchman (prepare Certificate of Employment and Valid ID of the Job Order/Watchman concerned) if applicable.</li> <li>✓ Sworn Statement of the Accountable Officer.</li> <li>✓ The final police inspection report and authenticated picture 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 incident.</li> </ul> </li> </ul>	14 days



**DETAILED PROCEDURES ON PROCESSING OF LOSS/STOLEN PROPERTY RELIEF FROM ACCOUNTABILITY**

		<ul style="list-style-type: none"><li>✓ Comments and/or recommendations of the head of the office of the accountable person.</li><li>✓ Copy of the Property Acknowledgement Receipt (PAR) of the equipment or government property that was lost.</li><li>✓ Computation of loss properties from the Accounting Unit.</li></ul>	
Accountable Officer	4	✓ Submit the above documents to COA for relief of accountability.	1 day
		<b>TOTAL DAYS</b>	<b>30 days</b>

**NOTE:** In case of delay in the filing of the notice and request, an explanation or the reason(s) for such delay shall be submitted, after which the reason/explanation given should be verified or confirmed by the Auditor concerned.