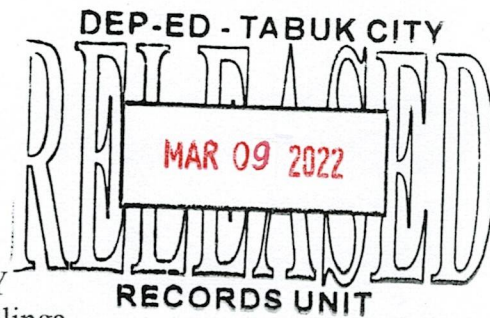





Republic of the Philippines
Department of Education
Cordillera Administrative Region
SCHOOLS DIVISION OF TABUK CITY
BCS Compound, Bulanao Norte, Tabuk City, Kalinga



Division Memorandum

No. 70 s. 2022

FOR: Public Elementary and Secondary School Heads
School Supply Officers
Designated School Property Custodian
Division Office Personnel
All Others Concerned

FROM:  **IRENE S. ANGWAY, PhD, CESO VI**
Schools Division Superintendent

SUBJECT: **FILING OF REQUEST RELIEF FROM ACCOUNTABILITY DUE TO FORTUITOUS EVENTS OR NATURAL CALAMITIES, OR DUE TO ACTS OF MAN; THEFT, ROBBERY, ARSON, ETC.**

DATE: **March 08, 2022**

1. Pursuant to the provisions of COA Circular 2018-020 dated February 1, 2018 (Clarification on the documentary requirements for Request for Relief from accountability thru force majeure (earthquake, typhoon, etc.) under COA Memorandum No. 1992-751 dated February 24, 1992), COA Circular 2018-017 dated February 1, 2018 (Clarification on Payment of the filing Fee for RFR from Accountability under COA Resolution No. 2013-016 dated August 23, 2013), 2009 Revised Rules of Procedure of the Commission on Audit (RRPC), Rules on Regulation on the Settlement of Accounts (RRSA) under COA Circular No. 2009-006 dated September 15, 2009, and COA Circular No. 92-751 dated February 24, 1992 (For NGAs), certain documents/requirements need to be complied on petitions/request for relief of accountability in case of following incidents: loss, fire, theft or robbery/hold-up, force majeure (earthquake, typhoons, etc.), among others.
2. In view hereof, this Office provides a copy of the COA procedural flow(see attached annex A) for information and guidance in case of unavoidable circumstances in your respective office and/or school. Further, you are directed to ENSURE SAFETY MEASURES OF ALL GOVERNMENT RESOURCES WITHIN YOUR OFFICE AND/OR SCHOOL PREMISES for accountability purposes.
3. For information and widest dissemination.



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ANNEX A

WHO MAY FILE:

- Persons who are accountable for government funds and property which were lost and/or damaged and claiming entitlement to relief
- Authorized representative of the Accountable Officer

WHERE TO FILE:

- Audit Team Assigned at the Government Agency where the accountable officer filing the request is assigned

WHAT ARE THE REQUIREMENTS:

1) *Notice of loss of government supplies and property to the head of the agency and the auditor assigned thereat;*

2) *Request for relief from accountability of the person accountable for government funds and property filed within thirty (30) days or such longer period as may be allowed by the Commission accompanied by the following documents:*

(a) The basic notice of loss showing the exact date of filing and receipt in the office of the Officer concerned.

(i) 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.

(ii) 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.

(b) Affidavit or Sworn Statement of the proper accountable officer containing a statement of facts and circumstances of the loss, i.e. property lost and its valuation, actual date in which the absence was first noted, manner of disappearance, efforts exerted to recover the same, provisions made to safeguard the property, date when the loss was reported to the auditor and police authorities, etc.

(c) Affidavit of two (2) disinterested persons who have personal knowledge of such fact of loss;

(d) Comment and/or recommendation of the Agency Head concerned on the request

(e) List and description including book value, date of acquisition, property number, account classification, condition of property, and other additional relevant information of the properties lost as attested by the concerned officials, as the case may be;

(f) Latest inventory and inspection report preceding the loss and inspection report on the extent of damage/loss;

(g) Exact or accurate amount of government cash or book value of the property, subject of the request for relief

(h) Copy of the Investigation, Inventory and Inspection report of the proper COA personnel on the facts and circumstances surrounding the loss;



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(i) Memorandum Receipt (Property Acknowledgement Receipt), if any, covering the properties subject of the request;

(j) Report on cash Examination conducted immediately after the loss (for cash losses);

(k) Insurance policy, if any, and the fact of receipt of the insurance proceeds;

(l) A categorical determination by the 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:

(m) Comments and/or recommendation of the auditor and Supervising/Regional Supervising Auditor.

3) *Additionally, in case of the following incidents/occurrence:*

(a) FIRE:

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.

(b) THEFT OR ROBBERY/HOLD-UP:

1. Progress and/or Final Police report on the theft or robbery case.

2. 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.

3. 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.

4. 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.

5. 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.



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6. 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;

7. Authenticated picture(s) taken relative to the robbery or theft incident.

(c) 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

3. In case of loss of government properties where the pertinent documents and records thereof, such as inventory reports, acknowledgement receipts of equipment, financial records, etc., are lost due to force majeure, the AO shall also submit a strong justification as to why no records are available in his/her office or in any other office, to prove that due diligence was exercised by the AO in the performance of his/her duties and liabilities

(d) 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. Necropsy report of the proper veterinarian, if any.

***"THE REQUEST FOR RELIEF FROM THE PROPERTY ACCOUNTABILITY MAY BE GRANTED OR DENIED
BASED ON THE EVIDENCE PRESENTED"***