



DEPARTMENT OF EDUCATION

Region X-Northern Mindanao

DIVISION OF MALAYBALAY CITY

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Deped-MALAYBALAY CITY DIVISION

RELEASED

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By: _____

DIVISION ADVISORY

DISSEMINATION OF COMMISSION ON AUDIT MEMORANDUM NO. 92-751 DATED FEBRUARY 24, 1992 (Documentation on Petitions/Requests for Relief from Accountability)

TO : Education Program Supervisors-Designate and Division Coordinators-Designate
Public Schools District Supervisors
Elementary and Secondary School Principals
Section Heads and Staff
All Other Concerned

1. Pursuant to the provisions of Commission on Audit Memorandum No. 92-571 dated February 24, 1992, certain documentation/requirements need to be complied 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.
2. In view hereof, this Office provides copy of the afore-cited issuance 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.


EDILBERTO L. OPLENARIA
OIC, Schools Division Superintendent

Encl.:

As stated

Copy furnished:

Records Section

To be posted in the Division Website

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, 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 the 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:

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 use 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. To 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