

Republika ng Pilipinas  
(Republic of the Philippines)  
KAGAWARAN NG EDUKASYON, KULTURA AT ISPORTS  
(DEPARTMENT OF EDUCATION, CULTURE AND SPORTS)  
Manila

May 6, 1988

DECS ORDER  
No. 54, s. 1988

UTILIZATION OF INSTRUCTIONAL MATERIALS  
AND ACCOUNTABILITY THEREFOR

To: Bureau Directors  
Regional Directors  
School Superintendents

1. MECS Order No. 54, s. 1982 and MEC Memorandum No. 214, s. 1979 enjoin all school administrators/officials to institute and implement measures necessary to maximize the utilization of teaching aids, equipment and textbooks.
2. It has been observed, however, that teachers are still hesitant to use and/or issue teaching aids and devices, equipment, books and textbooks to pupils for fear of damage or loss.
3. Inasmuch as effective learning is largely dependent on the availability and proper use of support instructional materials, school officials are requested to see to the proper issuance and/or use of equipment, books and other teaching aids and devices. It is likewise requested that all property custodians and teachers be reoriented on the provisions of the aforementioned DECS publications.
4. In order to avoid fear of loss of instructional materials, school administrators are enjoined to discuss the contents of the inclosed procedures for Securing Relief of Property Accountability with school officials and teachers and other personnel concerned.
5. Immediate dissemination and implementation of this Order is desired.

(SGD-) LOURDES R. QUISUMBING  
Secretary

Incl.: As stated

References: MECS Order: (No. 54, s. 1982)  
MEC Memorandum: (No. 214, s. 1979)

Allotment: 1-2--(M.O. 1-87)

To be indicated in the Perpetual Index  
under the following subjects:

ACCOUNTS  
EQUIPMENT

RULES & REGULATIONS  
TEACHERS

TEACHING AIDS  
TEXTBOOKS

## SECURING RELIEF OF PROPERTY ACCOUNTABILITY

### A. Legal Basis

Quoted in full is Section 73 of Presidential Decree No. 1445 otherwise known as the State Audit Code of the Philippines:

"Credit for Loss Occurring in Transit or Due to Casualty or Force Majeure - (1) When loss of government funds or property occurs while they are in transit or the loss is caused by fire, theft, or other casualty or force majeure, the accountable officer therefor or having casualty thereof shall immediately notify the Commission or the Auditor concerned and within thirty days or such longer period as the Commission or Auditor may in the particular case allow, shall present an application for relief, with the available supporting evidence. Whenever warranted by the evidence, credit for the loss shall be allowed. An officer who fails to comply with this requirement shall not be relieved of liability or allowed credit for any loss in the settlement of his accounts; (2) The Commission on Audit shall promulgate rules and regulations to implement the provisions of this section."

Also given here are relevant definitions including those taken from Section 21 PD 526 which is a re-enactment of Section 636 of the Revised Administrative Code with modifications to supply apparent deficiency in the law, provide for wider coverage and flexibility, and afford sufficient latitude to the Commission:

### B. Definition of Terms

Force Majeure. This refers to extraordinary events not foreseeable or not avoidable. Events that could not be foreseen, or which though foreseen, were inevitable.

Property. Under Section 73 of PD 1445, when a loss of government funds or property occurs under the circumstances stated therein, an application for relief shall be filed within the prescribed period by the accountable officer having custody thereof. The "property" adverted to are supplies, materials, equipment, building and other tangibles having money value over which the government has title.

Property Accountability. Property accountability is the obligation imposed by law or lawful order or regulation on an official or other person for keeping accurate record of property. The person having this obligation may or may not have actual possession of the property.

Property Responsibility: Property responsibility is the obligation of an individual for the proper custody, care, and safekeeping of property entrusted to his possession under his supervision.

C. Measure of Liability of Officers Accountable for Government Property

Every officer accountable for property shall be liable for its money value in case of the improper or unauthorized use, or misapplication thereof, by himself or any other person for whose acts he may be responsible; and generally he shall be liable for all loss, damage, or deterioration occasioned by negligence in the keeping or use of such property, whether it be at the time in his actual custody or not. (Sec. 638, RAC).

D. Procedures in Securing Relief from Accountability for Loss of Property

1. Submit Notice of Loss to the COA or Auditor

The officer accountable for any government property or having custody thereof is required to give notice of loss to the Chairman of the Commission on Audit or Auditor. The filing of such notice immediately upon the occurrence of the loss or within the statutory period of thirty (30) days therefrom is clearly a condition precedent to the grant of relief, otherwise it will be denied. It is also necessary that the notice should be in writing, indicating the time and place of loss and should include a brief description, approximate quantity and value of the property lost, if exact figures are not available.

When the request for relief is not filed within thirty (30) days an explanation thereof is required. Certificates may be substituted in lieu of affidavits in case no officer authorized to administer oaths is available.

2. Address the letter request for relief from accountability for loss of property to the COA or Auditor

Request for relief from accountability for losses of government property under Section 638 of the Revised Administrative Code or other provisions of law shall be made in the form of a letter addressed to the Auditor. In case a responsible officer is the one seeking relief, the request shall invariably be forwarded through the Chief of the Bureau or Office. The letter shall contain a statement of the circumstances relating to the loss. The corresponding indorsement addressed to the Auditor shall specify the book value, property number, account classification and number of the warrant or voucher covering the acquisition of the asset lost and any additional information necessary for an intelligent decision in the claim for relief.

3. Documents to be attached to the letter addressed to the Auditor

The request for relief shall be accompanied by sufficient evidence to prove the validity of the claim. This includes the following:

- a. An affidavit of the officer signing the request. The affidavit shall invariably show the following information:
  - (1) List of the property/properties lost
  - (2) The actual date when its loss was first noted
  - (3) Manner of disappearance
  - (4) Efforts put forth to recover the same
  - (5) Provisions made to safeguard the property
  - (6) Explanation or reason(s) for delay, if any, in submitting the affidavit
  - (7) Explanation or reason(s) for failure to forward two (2) supplementary affidavits, in case of inability to do so
  - (8) Date when the loss was reported to the Auditor and police authorities.
  - (9) Statement showing the steps taken by the police to recover the lost property and to apprehend the guilty party and the status of the case.
- b. An affidavit of at least two disinterested persons cognizant of the facts and circumstances surrounding the case shall also be submitted. If only one or no other person is cognizant of the facts and circumstances about the loss, such conditions shall be fully stated in the affidavit of the person seeking relief, giving the reasons therefor.
- c. A report of the law enforcing agency for the investigation made.
- d. In case of loss due to typhoon, floods or fire a certification by the proper authorities or the Weather Bureau shall attest to the calamity or event stating the place and the date of such calamity.
- e. Separate applications for relief shall be prepared and submitted for each class or property lost, together with all the supporting papers described above.

#### E. Action of the COA Auditor

The resident/provincial auditor then prepares his comments and recommends to the Regional Director the relief or denial of the relief from accountability. Pursuant to COA Memorandum No. 80-11E dated March 3, 1960, COA Regional Directors are authorized to grant relief of accountability within the limits:

1. not exceeding P10,000.00 in case of robbery
2. up to P100,000.00 for losses thru force majeure like fire, typhoons, floods, etc. and military operations against the insurgents or rebels.

#### F. Where relief cannot be granted

Relief from accountability cannot be granted under the following circumstances:

1. In case of improper or unauthorized use or misapplication thereof, by himself or any person for whose acts he is deemed responsible;
2. In case of negligence in the keeping or use of the property whether or not it be at the time in his actual custody. (If the request for relief is denied, notice of decision shall be communicated to the person seeking relief thru channels, giving reason or reasons why said request could not be granted.)

#### G. Procedures in dropping the accountability of a person on lost property from the books of accounts

Upon approval of the COA officials concerned, the Division/Regional Property Supply Officer shall prepare a special voucher dropping the account of the person concerned applying the following procedures which are adaptable to the situation:

1. Properties directly transferred by the Central Office, DECS, to the Division Office: (property recorded in the C.O. Books)
  - a. The Division Supply Officer shall prepare a Special Voucher (SPS Form 175) dropping the property from the account of the person concerned.
  - b. A certified true copy of the Special Voucher together with supporting documents shall be retained by the Division Office for its file.
  - c. Original copies of the approved relief of accountability for lost property together with

the original supporting documents shall be forwarded to the Department Chief Accountant, DECS Central Office, thru the DECS Regional Director to serve as basis for issuing a Journal Voucher crediting the asset representing property lost.

2. Properties directly transferred by the Regional Office to the Division (a case wherein the property is booked up in the R.O. Books):

- a. The Regional Supply Officer shall prepare a Special Voucher dropping the property from the account of the person concerned.
- b. A copy of the Special Voucher together with the supporting documents shall be retained by the Division Office for its file.
- c. Original copies of the approved relief of accountability for lost property together with the original supporting documents shall be forwarded to the DECS Regional Accountant to serve as basis for issuing a Journal Voucher crediting the asset representing property lost.

4. Properties purchased by the Division Offices:

- a. The Division Supply Officer shall prepare a Special Voucher dropping the property from the account of the person concerned.
- b. A copy of the Special Voucher together with the supporting documents shall be retained by the Division Office for its file.
- c. If the property is recorded in the books of the DECS Regional Office, original copies of the approved relief of accountability for lost property together with the original documents shall be forwarded to the DECS Regional Accountant to serve as basis for issuing a Journal Voucher crediting the asset account representing property lost. If not, then the original copy will be kept at the Division Office where it originated.

H. Proof that a person is relieved of accountability from lost property

Receipt of notice of relief from accountability from lost property from the Agency Head thru channels.

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