

8. Facilitation of Request for Replacement/Reimbursement of Lost Damaged or Destroyed Properties

When the lost, damaged and destroyed property issued to employees was due to other circumstance other than force majeure, theft/robbery and fire (whereas lost may be credited), the Accountable Officer can request for the replacement or reimbursement of the money value of the lost property or payment of cost of repair of the damaged property, within thirty (30) days from the occurrence of loss.

[illegible]

Custodian Slip (ICS) addressed to the Regional Director. This shall be endorsed by the Head of Offices, Divisions and Sections, copy furnished the Property Office.	concerned for review/preparation of recommendation/response, as the case maybe			
	<p>1.2 Review the request and determine the completeness of data and attachments</p> <p>a. If not complete – Prepare a Memorandum to the Accountable Officer thru the HOBS/HODS concerned to require submission of the identified lacking requirement/s</p> <p>a.1. The Memorandum shall be signed by the Administrative Division Chief</p> <p>b. If Complete – Proceed to the next step</p>	None	2 Hours	* Designated Program DPO
	<p>1.3 Prepare a recommendation addressed to the Regional Director for the replacement or payment of the lost property to be coursed through the Accounting Office for concurrence as to the computation of the Money Value</p> <p>The following factors should be taken into</p>	None	3 Hours	* Designated Program DPO

	<p>consideration when preparing a recommendation (as provided in AO 6, S. 2017)</p> <p>a. The replacement unit must be of similar or higher specification than that of the unit sought to be replaced.</p> <p>b. The replacement unit must be in good working condition, regardless of the lost property's condition at the time of loss.</p> <p>c. The replacement of the lost property is more advantageous to the government. Otherwise, payment of the money value of the property shall be required.</p> <p>In preparing the recommendation, the Property personnel should determine the money value of the lost property in accordance with the applicable rules:</p> <p>a. Money value of the lost Property, Plant and Equipment (PPE) shall be based on the Depreciated Replacement Cost (DRC)</p> <p>Please refer to the sample computation of the</p>			
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	<p>DRC provided hereunder.</p> <p>b. Money value of lost semi-expendable properties shall be based on the Current Replacement Cost (CRC) with the same condition and specifications of the lost semi-expendable property.</p> <p>The property personnel shall conduct the necessary market research to determine the appropriate computation of money value of the lost property.</p> <p>Note: for lost IT and communication equipment, system upgrades, installed applications and licenses, as well as the cost incurred for the said upgrades shall be considered in the determination of the value of lost property.</p>			
	<p>1.4 Upon receipt of the decision (approval/disapproval) from the Regional Director on the request, the Property personnel shall assess the same and advise the accountable officer through the HOBS/HODS for the next steps to be undertaken:</p> <p>If the request is disapproved</p> <p>Prepare a Memorandum informing the</p>	None	2 Hours	* Designated Program DPO

	<p>Accountable Officer of the disapproval of the request and/or require compliance with the lacking requirements, within 7 working days upon receipt of the Memorandum.</p> <p>Upon receipt of the lacking requirements or compliance with the instructions of the Regional Director, repeat the 3rd step of this Citizen's Charter</p> <p>If the request is approved</p> <p>Proceed to next step</p>			
	<p>1.5 Prepare Memorandum to Accountable Officer through his head informing the approval of the request for reimbursement/replacement of the lost property and the steps to be undertaken for the execution of the decision (e.g. submission of the replacement unit and TA Report, if applicable) or payment of the money value to the Cash Section within 15 calendar days from receipt of the decision</p>	<p>None</p>	<p>30 Minutes</p>	<p>* Designated Program DPO</p>
<p>2. Present replacement unit/Settle the money value</p>	<p>2. In case of replacement of IT and communication equipment, the accountable officer</p>	<p>None</p>	<p>2 Hours</p>	<p>* Designated Program DPO</p>

of the lost property	<p>should be advised to request technical assistance from the Regional/Information and Communications Technology Management Service (R/ICTMS) for the assessment of the replacement unit. The technical assistance report from the R/ICTMS shall be presented to the Property Office upon submission of the replacement unit in accordance with the approved recommendation</p> <p>Inspect/Validate the offered replacement item/s</p> <p>If Non-Compliant</p> <p>Inform the Accountable Officer of the reason/s for non-compliance and require to meet the needed requirements.</p> <p>If Compliant</p> <p>Proceed to next step</p>			
	<p>2.1. Once the replacement unit is compliant with the approved recommendation, the Property Personnel shall:</p> <p>a. Accept replacement unit</p> <p>b. Prepare necessary documentation/update record in PREMIS</p>	None	2 Hours	* Designated Program DPO

	<p>c. Prepare Memorandum to Finance and Management Service (FMS)/Finance and Management Division (FMD) and copy furnish Accountable Officer on the acceptance of the offered replacement items for reference and recording in the Books of Account</p>			
	<p>2. In case of reimbursement, the accountable officer, through the assistance of property personnel shall secure from the Accounting Section the order of payment and pay to the Cash Section the money value of the lost property in accordance with the approved recommendation.</p>	<p>None</p>	<p>1 Hour</p>	<p>* Designated Program DPO</p>
<p>3. Forward original copy of Official Receipt (OR)</p>	<p>3. Facilitation of cancellation of property accountability in the property records.</p> <p>The Property Office shall, through the Memorandum forward to the Accounting Section the original copy of OR together with the relevant documents for purposes of dropping from the books of accounts.</p>	<p>None</p>	<p>1 Hour</p>	<p>* Designated Program DPO</p>

	In the same Memorandum a copy of Journal Entry Voucher (JEV) shall be requested from the Accounting Section, for records purposes.			
	3.1 Upon completion of the process, the Property personnel shall secure feedback from the client/accountable officer through the prescribed customer feedback form	None	5 MINUTES	* Designated Program DPO
TOTAL:		None	Replacement: 11 Hours, 55 Minutes Reimbursement: 7 Hours, 25 Minutes	

- *Designated Program DPO:**
- 1. **Argemenic Leopardas** - ORD/ARDA/ARDO Office, PPD, Admin and Protective Division (ARRS, MTA, RRPTP, Standards, Combased , Soctech, Centenarians), CBU, Donations and Transfer of Property from CO or other FOs, INFRA projects, AICS/SWAD
 - 2. **Mary Grace M. Mendoza** - SFP, SocPen
 - 3. **Karen Grace M. Maputol** - Pantawid Pamilya, HRMDD, UCT
 - 4. **Lemar John C. Berido** - SLP, EPAHP, ICTMS
 - 5. **Christian Billy S. Encarnado** - KC, FMD (Acctg., Budget, Cash), SMU
 - 6. **Carlo S. Dumanon** - RRCY, HFG, PSD Chief, NHTS
 - 7. **John John L. Ponte** - RJJWC, COA, Legal Office, DRMD

Note:

Computation of the Money Value of Lost Properties

- Rule:
- 1. The Money Value shall be equal to the Depreciated Replacement Cost (DRC) of property at the time of loss. Consistent with the provisions of Section 41, Chapter 10 of GAM for NGAs, DRC shall be equal to the replacement cost (current market price) less accumulated depreciation calculated on the basis of Replacement cost;
 - 2. Should there be no available current market price, the property’s carrying amount or the Net Book Value (NBV) shall be considered.
 - 3. The computation of DRC shall be done by the Property Officer; On the other hand, the Net Book Value may be requested from the Accounting Division/Section.

4. For properties which are fully depreciated, adopt the residual value equivalent to at least 5% of the cost of the property shall be adopted

Sample Computations:

1. DEPRECIATED REPLACEMENT COST (DRC)

$$\text{DRC} = \text{Current Market Price} - \text{Accumulated Depreciation}$$

Where:

$$\text{Accumulated Depreciation} = \text{Monthly Depreciation} \times \text{Depreciation Period}$$

Thus:

Current Market Price (replacement cost)	₱ 50,000.00
Estimated Useful Life (in months)	60 months (5 years)
Monthly Depreciation = $\frac{\text{Current Market Price} - 5\%}{\text{Estimated Useful Life}}$ (₱50,000.00 – 5%)/60 mos.	₱791.67
Date of Acquisition	January 6, 2020
Date of Loss	November 15, 2020
Depreciation Period (from the date of acquisition until the time of loss)	11 months
Accumulated Depreciation (₱791.67 x 11)	₱8,708.37
Depreciated Replacement Cost (₱50,000.00 – ₱8,708.37)	<u>₱41,291.63</u>

1. NET BOOK VALUE

$$\text{Net Book Value} = \text{Acquisition Cost} - \text{Accumulated Depreciation}$$

Where:

$$\text{Accumulated Depreciation} = \text{Monthly Depreciation} \times \text{Depreciation Period}$$

Thus:

Acquisition Cost	₱50,000.00
Estimated Useful Life (in months)	60 months (5 years)
Monthly Depreciation = $\frac{\text{Acquisition Cost} - 5\%}{\text{Estimated Useful Life}}$ (₱50,000.00 – 2,500)/60 mos.	₱791.67
Date of Acquisition	November 4, 2014
Date of Loss	February 27, 2019

Depreciation Period (from the date of acquisition until the time of loss) 2014 – 2 mos. 2015 – 12 mos. 2016 – 12 mos. 2017 – 12 mos. <u>2018 – 12 mos.</u> <u>2019 – 2 mos.</u> Total = 52 mos.	52 months
Accumulated Depreciation (P791.67 x 52)	P41,166.64
NBV/Carrying Amount (P50,000.00 – 41,166.64)	<u>P8,833.33</u>

FEEDBACK AND COMPLAINTS MECHANISMS	
How to send feedback?	Customer Feedback Form shall be provided to the client after issue of the approved property clearance
How is feedback processed?	Duly accomplished customer feedback forms shall be consolidated once a month, identifying issues and concerns of the clients which shall be discussed for appropriate action. Status on the identified issues and concerns shall be monitored on a monthly basis.
How to file a complaint?	You can write your complaint/s in the comment section of the <i>Client Satisfaction Survey Form (DSWD-QMS-GF-005)</i> from the receiving admin staff of the Section
How complaints are processed?	Upon receipt of complaint the concerned section shall make necessary evaluation and investigation to create a report for information and appropriate action of the concerned officials. Feedback shall be provided to the client. For inquiries and follow-ups, clients may contact PSS through (085) 303-8620 local 243 or through email: property.focrg@dswd.gov.ph

Contact information of ARTA, CSC, PCC	ARTA: complaints@arta.gov.ph 8478 m-5091 / 8478-5093 / 8478-5099 CSC: 8931-8092 / 8931-7939 / 8931-7935 PCC: pcc@malacanang.gov.ph 8736-8645 / 8736-8603 / 8736-8629 / 8736-8621
Contact Center ng Bayan (CCB)	SMS: 0908 881 6565 Email: email@contactcenterngbayan.gov.ph Web: https://contactcenterngbayan.gov.ph FB: https://facebook.com/civilservicegovph Call: 165 65 (P5+VAT per call anywhere in the Philippines via PLDT landlines)

Office	Address	Contact Information
Property and Supply Section	DSWD Field Office Caraga, Capitol Site Compound, Butuan City, Agusan del Norte, 8600	Tel Nos.: (085) 303-8620 loc 243 Email: property.focrg@dswd.gov.ph