

7. Facilitation of Request for Relief from Property Accountability from Commission on Audit

1. To provide assistance to accountable officers who are requesting relief from property accountability with the Commission on Audit (COA) for lost, damaged or destroyed property under his/her accountability;
2. To ensure recording and documentation of cases of loss, damage or destruction of government properties

Office/Division:	Property and Supply Section (PSS)	
Classification:	Complex Transaction	
Type of Transaction:	G2G – Government to Government	
Who may avail:	Department of Social Welfare and Development (DSWD) Employees who are: <div>a. DSWD employees and officials</div>	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
1. One (1) original copy of duly accomplished and notarized Report of Loss, Stolen, Damaged and Destroyed Property (RLSDDP).		1. From PSS Office through PREMIS
2. One (1) original copy of duly notarized Affidavit of Loss		2. To be prepared by the client without any prescribed format
3. One (1) original copy of duly notarized Joint Affidavit of Two (2) Disinterested Person.		3. To be prepared by the client without any prescribed format
4. One (1) original copy of Police Report		4. To be prepared by the client without any prescribed format
5. One (1) original copy Comments of the Head Cluster/Regional Director		5. To be prepared by the client without any prescribed format
6. One (1) original copy of Certification from Competent Authority on the Destruction brought by Natural Calamity and Insurgency.		6. To be prepared by the client without any prescribed format
7. One (1) original copy of Inspection Report of Damaged Property.		7. To be prepared by the client without any prescribed format
8. One (1) photocopy of Property Acknowledgement Receipt (PAR)/Inventory Custodian Slip (ICS)		8. From Property Office

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
5.1 Processing of Request for Relief				
1. Submit copy of notarized Report of Lost, Stolen, Damaged or Destroyed Property (RLSDDP) with proof of receipt by the Commission on Audit (COA) and/or request for relief duly endorsed by the Head of Offices, Divisions, and Sections (HODS) concerned.	1. Receive copy of notarized RLSDDP with proof of receipt by COA and/or Request for Relief duly endorsed by the HOBS concerned and record in the Enhanced Documents Transaction Management System (EDTMS)/Logbook	None	5 Minutes	Rochelle C. Macuno
	1.1 Review if the submitted request has complete documentary requirements as provided for under Sec. 6.9 of AO 6, s. 2017 <i>ng Sec. 6.9 ng AO 06, S. 2017</i> 1.2 Verify if the property is already tagged in PREMIS as lost/damaged/destroyed; If not, tag property as lost under the module RLSDDP If not complete: prepare a reply Memorandum to	None	2 Hours	* Designated Program DPO

	<p>the accountable officer thru the HOBS to require submission of the identified lacking document requirement/s</p> <ul style="list-style-type: none">▪ The Memorandum shall be signed by the Administrative Division Chief <p>If complete, proceed to the next step</p>			
	<p>1.3 Prepare recommendation/ comments addressed to COA, copy furnished the Accountable Officer and HOBS concerned, to be signed by the Regional Director</p> <p>a. The Administrative Division Chief and Head of Property Office shall affix his/her initial on the draft Recommendation/ Comment;</p>	None	3 Hours	<p>* Designated Program DPO</p> <p>Administrative Division Chief</p>

	b. The draft Recommendation/ Comment shall be properly endorsed by the aforementioned officials, with sufficient information as to the compliance of the Request to all the documentary requirements			Elizabeth C. Lipa
	1.4. Route the original copy to COA and photocopy to the Accountable Officer and HODS concerned	None	5Minutes	Rochelle C. Macuno
	1.5. The property staff shall scan and file the receiving copy of the recommendation /comment/s	None	5Minutes	John John L. Ponte
TOTAL:		None	5 HOURS, 15 MINUTES	

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
5.2 Provision of Technical Assistance upon Receipt of COA Decision				
1. Forward copy of COA decision on the request for relief from	1. Receive copy of COA decision on the accountable officer's Request for Relief from Property	None	5 Minutes	Rochelle C. Macuno

property accountability	Accountability and record the received document in the EDTMS/Logbook			
	<div>a. Review the Decision of COA to determine the appropriate assistance to be provided to the accountable officer, as follows:</div> <div>If Relief is Granted<div><div>1. Prepare Memorandum to Finance Office endorsing the COA decision and request the dropping of the lost property from the Books of Accounts for signature of Administrative Service Chief, copy furnished the Accountable Officer through the HOBS/HODS</div><div>2. Update records/PREMIS</div></div><div>If Relief is Denied –<div><div>1. Prepare memorandum informing the Accountable Officer of the “Money Value” to be settled and processes for replacement or payment, as the case maybe,</div></div></div></div>	None	3 Hours	* Designated Program DPO

	<p>in accordance with the existing guidelines.</p> <p>a. Replacement Accountable Officer to submit to Property Office through a memorandum the details of the proposed item/s with same or higher specifications as replacement to the lost property</p> <p>b. Payment – Accountable Officer to settle/pay the “money value” of the lost property based on the existing COA accounting rules and guidelines</p>			
<p>2. For Replacement:</p> <p>Present replacement unit for the lost property</p>	<p>2. 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>	None	15 Minutes	* Designated Program DPO

	<p>2.1. Once the replacement unit is compliant with the approved recommendation, the Property Personnel shall:</p> <p>a. Accept replacement unit upon concurrence of COA Representative</p> <p>b. Prepare necessary documentation/ update record in PREMIS</p> <p>c. Prepare Memorandum to Finance and Management Service (FMS)/Finance and Management Division (FMD) and COA on the acceptance of offered replacement items for reference and recording in the Books of Accounts</p>	None	2 HOURS	* Designated Program DPO
<p>For Reimbursement</p> <p>Request for Assistance for securing the Order of Payment from Accounting Division/Accounting Section and pay the money value of the lost property in accordance with the</p>	<p>2.1. Assist the accountable officer in securing from the Accounting Section the Order of Payment and in paying in the Cash Division/Section the money value of the lost property in accordance with the approved recommendation.</p>	None	2 HOURS	* Designated Program DPO

<p>approved recommendation</p> <p>Upon receipt of the Official Receipt (OR), forward original copy to property office for facilitation of cancellation of property accountability in the the property records</p>	<p>2.1 Facilitate the cancellation of property accountability in the property records upon receipt of copy of the OR from the accountable officer</p> <p>2.2 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>In the same Memorandum, a copy of Journal Entry Voucher (JEV) shall be requested from the Accounting Division for records purposes.</p>			
	<p>2.3. Upon completion of the process, the Property Personnel shall secure feedback from the client/accountable officer through the prescribed customer feedback from</p>	<p>None</p>	<p>5 Minutes</p>	<p>* Designated Program DPO</p>
<p>TOTAL:</p>		<p>None</p>	<p>For Replacement: 5 Hours, 25 Minutes</p> <p>For Reimbursement: 5 Hours, 10 Minutes</p>	

***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 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)	P50,000.00
Estimated Useful Life (in months)	60 months (5 years)
Monthly Depreciation = $\frac{\text{Current Market Price} - 5\%}{\text{Estimated Useful Life}}$ (P50,000.00 – 2,500)/60 mos.	P791.67
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 (P791.67 x 11)	P8,708.37
Depreciated Replacement Cost (P50,000.00 – P8,708.37)	<u>P41,291.63</u>

1. NET BOOK VALUE

Net Book Value = Acquisition Cost – Accumulated Depreciation

Where:

Accumulated Depreciation = Monthly Depreciation X Depreciation Period

Thus:

Acquisition Cost	P50,000.00
Estimated Useful Life (in months)	60 months (5 years)
Monthly Depreciation = $\frac{\text{Acquisition Cost} - 5\%}{\text{Estimated Useful Life}}$ (P50,000 – 2,500)/60 mos.	P791.67
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)	P 41,166.64
NBV/Carrying Amount (P50,000.00 – 41,166.67)	<u>P 8,833.33</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?	<p>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.</p> <p>For inquiries and follow-ups, clients may contact PSS through (085) 303-8620 local 243 or through email: property.focrg@dswd.gov.ph</p>
Contact information of ARTA, CSC, PCC	<p>ARTA: complaints@arta.gov.ph 8478 m-5091 / 8478-5093 / 8478-5099</p> <p>CSC: 8931-8092 / 8931-7939 / 8931-7935</p> <p>PCC: pcc@malacanang.gov.ph 8736-8645 / 8736-8603 / 8736-8629 / 8736-8621</p>
Contact Center ng Bayan (CCB)	<p>SMS: 0908 881 6565</p> <p>Email: email@contactcenterngbayan.gov.ph</p> <p>Web: https://contactcenterngbayan.gov.ph</p> <p>FB: https://facebook.com/civilservicegovph</p> <p>Call: 165 65 (P5+VAT per call anywhere in the Philippines via PLDT landlines)</p>

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: <u>property.focrg@dswd.gov.ph</u>