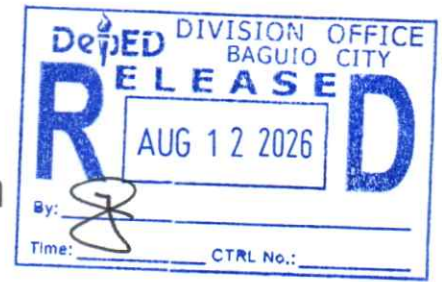




Republic of the Philippines
Department of Education
CORDILLERA ADMINISTRATIVE REGION
SCHOOLS DIVISION OF BAGUIO CITY



August 12, 2026

DIVISION MEMORANDUM
No. **512-2026**

**TIMELY REPORTING, DOCUMENTATION, AND FILING OF REQUESTS FOR
RELIEF FROM ACCOUNTABILITY FOR LOST, STOLEN, OR DAMAGED
GOVERNMENT PROPERTY**

To: Assistant Schools Division Superintendent
Chief Education Supervisors
Public Schools District Supervisor
Public School Heads
School Administrative Officers
Others Concerned

1. In accordance with the *DepEd Handbook on Property and Supply Management*, particularly the provisions on Relief from Accountability in Case of Loss of Government Property and *Section 73 of Presidential Decree No. 1445 (Government Auditing Code of the Philippines)*, all concerned Accountable Personnel are hereby reminded that any **loss of government supplies, materials or equipment** caused by fire, theft and other casualty or force majeure shall be **immediately reported and properly documented**.

2. The appropriate **Request for Relief from Accountability** shall be filed with the concerned **COA Auditor within thirty (30) days from the date of the loss**. Hence, all concerned schools shall submit their **Request for Relief from Accountability, together with the complete supporting documents, to the Supply and Property Management Unit (SPMU) within the prescribed period** to allow the SPMU to review the completeness and consistency of the submission.

3. All School Heads, School Property Custodians and Accountable Personnel shall ensure that the request is supported by the following necessary documents, including, as applicable:

- a. Request for Relief from Accountability;
- b. Report on Lost, Stolen, Damaged, Destroyed Property (RLSDDP);
- c. Notice/Report of Loss;
- d. Affidavit of the Accountable Personnel;
- e. Police Report/Blotter;
- f. Property accountability records (PAR/ICS)
- g. Photo documentation; and
- h. Other relevant supporting documents.



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4. For uniformity in documentation and monitoring, schools shall accomplish the Relief from Accountability Documentary Compliance and Division Monitoring Form, through <https://tinyurl.com/5babuyn4>, and ensure that all information is complete, accurate, and updated.
6. It is further emphasized that the filing of a Request for Relief from Accountability does **not automatically relieve the Accountable Officer from liability**, as the request remains subject to evaluation and appropriate action by the Commission on Audit pursuant to existing rules and regulations.
7. For information, guidance and strict compliance.


SORAYA T. FACULO PhD, CESO V
Schools Division Superintendent 

OSDS/SPMU-vgc