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Republic of the Philippines  
Department of Education  
REGION III

SCHOOLS DIVISION OF CITY OF SAN JOSE DEL MONTE

November 16, 2023

SCHOOLS DIVISION MEMORANDUM  
No. 437 s. 2023

**IMPLEMENTING GUIDELINES ON THE REPORTING OF DEFECTIVE,  
LOST, STOLEN, DAMAGED OR DESTROYED ICT EQUIPMENT**

TO: Assistant Schools Division Superintendent  
Chief Education Supervisors  
Public Elementary, Secondary and Integrated School Heads  
All Others Concerned

1. This Office issues the enclosed Implementing Guidelines on the Reporting of Defective, Lost, Stolen, Damaged or Destroyed ICT Equipment at the Schools Division and school levels.
2. These guidelines have been developed based on the Audit Observation Memorandum issued by the COA (Commission on Audit) for the One-Time Cleansing of PPE (Property, Plant and Equipment) Account Balances of Government Agencies to DepEd Division of City of San Jose del Monte. To ensure harmonize policy with the Division ICT (Information and Communications Technology) Unit and Division Property and Supply Section, strict compliance is required for the reporting of defective, lost, stolen, damaged, or destroyed ICT equipment.
3. Enclosed are the guidelines which will serve as the basis for implementation.
4. Immediate dissemination and strict compliance with this Memorandum is desired.

**ERICSON S. SABACAN, EdD, CESO V**  
Schools Division Superintendent

Encl.: As stated

Reference: Property Manual Handbook of Asset Management  
DCP Orientation Handbook as of June 2014

To be indicated in the Perpetual Index

Under the following subjects:

|           |        |
|-----------|--------|
| POLICY    | DCP    |
| EQUIPMENT | SCHOOL |

osds/ictu/aff  
ICT-2023-001\_Policy\_Guidelines ICTEquipment  
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# **IMPLEMENTING GUIDELINES ON THE REPORTING OF DEFECTIVE, LOST, STOLEN, DAMAGED OR DESTROYED ICT EQUIPMENT**

## **I. RATIONALE**

Section 2 of Presidential Decree No. 1445 also known as The State Auditing Code of the Philippines emphasizes that *“all resources of the government shall be managed, expended or utilized in accordance with laws, rules and regulations & safeguarded against loss or wastage through illegal or improper disposition with the view of ensuring economy, efficiency, and effectiveness in the operation of the government”*. The responsibility to uphold this policy rests directly with the chief or the head of the government agency concerned.

Therefore, every government officer whose duties involve the possession or custody of funds and property is obliged to adhere to the declared policy of the state. Such officers must promote the principles of good governance across all branches, departments, agencies, subdivisions, and instrumentalities including Government-Owned and Controlled Corporation (GOCC) and Local Government Units (LGUs). Furthermore, they must exercise transparency, accountability, responsibility, and liability in undertaking of their duties and functions.

Consequently, the fulfillment of these duties and functions is crucial for providing good governance in the implementation of programs and projects. The head of Office bears primary responsibility for all government funds and properties related to their agency. Similarly, individuals entrusted with the possession or custody of funds or property are accountable to the head of the office, without prejudice to the liability of either party to the government.

## **II. SCOPE**

This implementing guideline encompasses all ICT equipment within the Division Office extending to public elementary, secondary, and integrated schools, and CLCs (Community Learning Centers). ICT equipment, in this context, includes devices, components, and peripherals obtained through procurement, purchases, donations, and those affiliated with DCP (DepEd Computerization Program) and similar initiatives by NGOs, NGAs, and LGUs.

## **III. DEFINITION OF TERMS**

**Accountable Officer.** These are employees that are responsible and accountable for government properties that are in his/her custody.

**Beyond Economic Repair.** These are ICT equipment or assets that has suffered damage or worn to such an extent that the cost of repairing it exceeds its economic value or its replacement cost.

**Defective ICT Equipment.** These are ICT equipment that are not functioning as intended or are impaired in their performance. These defects can result from manufacturing flaws, wear and tear, software problems, connectivity issues, data corruption or other issues.

**ICT Equipment.** This covers ICT equipment under the DepEd Computerization Program and others either purchased by the school or third-party donations. It

includes desktop computers, laptops, tablet PC, tablets, projectors, printer, speakers, among others.

**Equipment Out-of-Warranty.** These are ICT equipment in which the period of warranty has expired, thus, the Supplier has no obligation to repair or replace defective components or parts.

**Equipment Under Warranty.** These are ICT equipment in which the period of warranty is still active, thus repair or replacement of defective components or parts is the obligation of the Supplier without additional provisions for incidental payment of indemnity.

**Waste Material Report (WMR).** This document provides detailed information about the generation, disposal, and management of waste materials within an organization or a specific location.

**Inventory and Inspection Report on Unserviceable Property (IIRUP).** This document provides a comprehensive record of items or assets that are no longer in usable condition or are considered unserviceable.

#### **IV. POLICY STATEMENT**

In alignment with the government's commitment to managing, expending, and utilizing resources in accordance with laws, rules, and regulations, while safeguarding against lost or wastage through illegal or improper disposition, with the aim of ensuring economy, efficiency, and effectiveness in government operations, the DepEd Division of City of San Jose del Monte guarantees the accurate and appropriate adoption and adherence to these processes.

#### **V. PROCEDURES**

##### **A. Reporting of Defective ICT Equipment**

###### **Equipment Under Warranty**

1. The Accountable Officer shall immediately notify the School ICT Coordinator of the defective ICT equipment for assessment. Once verified, the School ICT Coordinator shall endorse the concern to the School Property Custodian.
2. The Property Custodian shall notify the Supplier through text, phone call, and/or email of the defective ICT equipment. Information such as, but not limited to, are required: Name of School, School ID, Name and Contact Number of the School ICT Coordinator, Type of Machine / Brand / Model, Serial Number, Specific issue/s, or problem/s encountered. A scanned copy of the Delivery Receipt and photos of the actual ICT equipment which shows the warranty sticker should also be part of the report. Copy furnished the Division Supplier Officer and Division IT Officer.
3. The Division IT Officer will report the matter to the Central Office thru email at [dcp.recipients@deped.gov.ph](mailto:dcp.recipients@deped.gov.ph), copy furnished the Head of CO-ICTS-TID and the Regional IT Officer.
4. The Supplier shall directly coordinate with the School Property Custodian on the reported problem. Ticket or case number will be opened by the Supplier.

5. Initially, the Supplier or its authorized technician shall call the school and perform telephone support to isolate the problem. If resolved, the ticket or case number will be closed.
6. If unresolved, the Supplier or authorized technician will schedule an onsite repair service, pull out defective unit for repair (if necessary) and replace the defective part or item on a later date.  
  
***\*\* All warranty repair/services shall be done only by the Supplier and/or its authorized technician. Any unauthorized tampering or opening of units shall automatically void the warranty.***
7. Updates on the status can be monitored through the ticket or case number and the email thread on the matter reported.
8. The Division Supplier Officer and Division IT Officer will closely monitor the resolution of the matter by constantly coordinating with the School Property Custodian, School ICT Coordinator, and the Supplier.

### **Equipment Out-of-Warranty**

1. The Accountable Officer shall immediately notify the School ICT Coordinator of the defective ICT equipment for assessment. Once verified, the School ICT Coordinator shall endorse the concern to the School Property Custodian.
2. The School Property Custodian shall report the matter immediately to the Division Supply Officer, providing specific details of the defective ICT equipment. Information such as, but not limited to, are required: Name of School, School ID, Name and Contact Number of the School ICT Coordinator, Type of Machine / Brand / Model, Serial Number, Specific issue/s, or problem/s encountered.
3. The Division Supply Officer shall inform the Division IT Officer of the reported defective ICT equipment.
4. The Division IT Officer will then schedule a visit to the school to check, assess, and evaluate the reported defective ICT equipment. The actions to be taken are based on the following:
  - 4.1 Equipment that are Repairable
    - 4.1.1 The Division IT Officer shall exhaust all means to repair the defective ICT equipment using available resources. If there are parts that need replacement, the school will be advised to purchase the item.
    - 4.1.2 The school authorities will decide on whether to purchase the defective parts.
    - 4.1.3 If a replacement were purchased, the Division IT Officer will schedule a visit again to the school to install, configure, and test the unit.
  - 4.2 Equipment Beyond Economic Repair / Unrepairable
    - 4.2.1 The Division IT Officer shall recommend the School Head to submit a request letter addressed to the Schools Division Superintendent, through the Division Supply Officer, for

inspection and condemnation of Equipment Beyond Economic Repair / Unrepairable. The following forms shall also be accomplished and submitted as attachments to the request letter: Waste Material Report (WMR, Appendix 63 GAM) and Inventory and Inspection Report on Unserviceable Property (IIRUP, Appendix 74 GAM).

- 4.2.2 The Division Supply Officer shall process the request and submit it to the Commission on Audit for certification.

## **B. Reporting of Lost, Stolen, Damaged or Destroyed ICT Equipment**

In case of lost, stolen, damaged or destroyed ICT equipment the School Head shall report the matter immediately to the Division Office, Division Accountant, and the Commission on Audit. The Accountable Officer may request relief from accountability.

### *Procedures and Requirements for Relief from Accountability*

1. The Accountable Officer shall notify immediately the Property Officer/Custodian and Auditor about the loss of property.
2. Submit within thirty (30) days an application for relief including the following documents;
  - 2.1 Affidavit executed by the Accountable Officer stating the following facts:
    - a. Property loss and its valuation;
    - b. Actual date in which the absence was first noted;
    - c. Manner of loss;
    - d. Efforts put forth to recover the same;
    - e. Provisions made to safeguard the property; and
    - f. Date when the loss was reported to the Auditor and the police authorities.
  - 2.2 Accomplished Report of Lost, Stolen, Damaged or Destroyed Property. (RLSDD, Appendix 75 GAM)
  - 2.3 Joint affidavit of two (2) disinterested persons attesting to the facts and circumstances about the loss. In case it is not possible to obtain the statement of two disinterested persons and only one is available or none, such fact shall be set forth in the affidavit of the person requesting relief, giving the reasons, therefore.
  - 2.4 Final Police Report showing the actions undertaken to recover the property loss/stolen including actions to apprehend the suspect (s) and the present status of the case.
  - 2.5 Comments and recommendations of the head of Office;
  - 2.6 Comment and recommendations of the Auditor;

- 2.7 Certification from the Police / Fire Chief, Provincial Governor / Mayor, or other competent authority when destruction was brought by natural calamity and/or insurgency;
- 2.8 Inspection Report on the extent of damage on the insured property;
- 2.9 Evidence on the immediate issuance of the notice of loss of accountable forms as required under COA Circular No. 84-233 dated August 24, 1984; and
- 2.10 Copy of Property Acknowledgement Receipt (PAR, Appendix 71 GAM) or Inventory Custodian Slip (ICS, Appendix 57 GAM) for issued ICT equipment or Logbook for borrowed ICT equipment.

It is the function of the Commission on Audit to credit losses of property or act on application for relief from accountability. Loss of property may be credited when the loss occurs while the property is in transit or is caused by fire, theft, and other casualty or force majeure.

The request for relief from accountability may be granted or denied based on the evidence presented. Thus, the Accountable Officer shall be able to comply with the requirements within 30 days and failure to do so would mean denial of request and s/he shall not be relieved or allowed credit for any settlement of his accounts. (Section 73, PD 1445)

## **VI. REFERENCES**

1. Property Manual Handbook of Asset Management
2. DCP Orientation Handbook as of June 2014

## **VII. EFFECTIVITY / TRANSITORY PROVISION**

This policy guideline shall take effect after the issuance of the corresponding Division Memorandum.