



**Republic of the Philippines**  
**Department of Environment and Natural Resources**  
**Visayas Avenue, Diliman, Quezon City**  
Tel Nos. (632)929-66-26 to 29 | (632)929-62-52  
929-66-20 | 929-66-33 to 35  
929-70-41 to 43

**MEMORANDUM**

**FOR/TO** : **ALL DENR CONCERNED OFFICIALS AND PERSONNEL**  
**(Central Office, Regional Offices & Staff Bureaus)**

**FROM** : **THE DIRECTOR**  
Administrative Service

**SUBJECT** : **IMPLEMENTATION OF POLICY GUIDELINES IN THE**  
**ISSUANCE, TRANSFER AND RELIEF OF SEMI-**  
**EXPENDABLE PROPERTY**

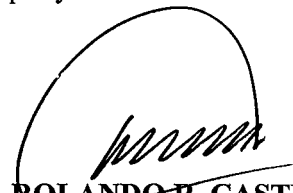
**DATE** : 15 April 2021

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This refers to the Policy Guidelines in the Issuance, Transfer and Relief of Semi-expendable Property signed by the Undersecretary for Legal, Administration, Human Resources and Legislative Affairs dated 23 March 2021.

Please be informed of the policy guidelines on semi-expendable property in order to facilitate the issuance, transfer and relief of the property. Attached herewith is a copy of the above-mentioned policy for implementation.

For your information and guidance.



**ROLANDO R. CASTRO**

MEMO NO. 2021 - 297



**Republic of the Philippines**  
**Department of Environment and Natural Resources**  
**Visayas Avenue, Dilliman, Quezon City**  
**Tel Nos. (832)929-66-26 to 29 | (832)929-62-52**  
**929-66-20 | 929-66-33 to 35**  
**929-70-41 to 43**

MEMORANDUM

TO : ALL CONCERNED  
DENR OFFICES

FROM: THE UNDERSECRETARY  
Undersecretary for Legal, Administration, Human Resources  
and Legislative Affairs

SUBJECT: **POLICY GUIDELINES ON THE ISSUANCE, TRANSFER AND RELIEF  
ON SEMI-EXPENDABLE PROPERTIES**

DATE : 23 MAR 2021

It is a policy of the state that all resources of the government shall be managed, expended, or utilized in accordance with law and regulations, and safeguarded against loss or wastage through illegal or improper disposition, with the aim of ensuring economy, efficiency and effectiveness in the operations of the government.

In adherence to this policy, the Department is hereby adopting the following guidelines and procedures for the management of its assets and properties particularly the semi-expendable properties/items:

**1. On the definition of Semi-Expendable properties/items issued to official and employees of the Department.**

Section 10 chapter 8 of the Government Accounting Manual (GAM) defines semi-expendable property as tangible items below the capitalization threshold of P15,000.00.

**2. On recording of newly acquired properties, classified as Semi-expendable properties/items**

Prior to issuance to end-user, all newly acquired properties, classified as Semi-expendable properties/items shall first be coordinated with Property and Supply Management Division- Property Management Section or equivalent unit in the Regional, Provincial and CENR Offices and Staff Bureaus for recording and property tagging.

The basis of recording of properties shall be the Delivery Receipt (DR), Purchase Order/Contract (PO/C), Inspection and Acceptance Report (IAR), Requisition Issue Slip (RIS), Purchase Request (PR) or other documents to substantiate the acceptance of property (evidencing transfer of properties) to the Department.

Freebies and other attachments to subscription contracts/plans are considered properties of the Department, and therefore should also be recorded in accordance with the provisions of this guidelines. The costing of freebies and other attachments to subscription contracts/plans shall be based on the prevailing current market value or advertised price of similar properties.

### **3. On issuance of semi-expendable properties/items**

Inventory Custodian Slip (ICS) shall be prepared by the Property and Supply Management Division- Property Management Section or equivalent unit in the Regional, Provincial and CENR Offices and Staff Bureaus based on approved Requisition Issue Slip (RIS).

The preparation of ICS requires other pertinent document stated above under recording of semi-expendable property to establish data needed in the ICS form as per GAM.

The Department shall not issue ICS on semi-expendable property that are consumable items, hardware and fixtures of the building and supplies that are tangible with acquisition cost below five hundred pesos (Php 500.00) such as ruler, staple remover, whiteboard eraser, scissors, gardening tools, gloves, face shields, goggles, memory card use in camera, usb cable, compact disk (rewritable/recordable), VGA/HDMI cable and the like.

Semi-expendable property issued through ICS such as usb flask drive, t- shirts which form part of seminars kit on the participants and other activities such as clean-ups and activities involving non-DENR participants, the accountable officer will be relieved from the accountability on ICS upon submission of distribution list with signature of the recipients.

Inventory Custodian Slip (ICS) are issued to rechargeable batteries like laptop battery, UPS, camera, motor vehicles for payment purposes. It will be cancelled upon submission of waste material report (WMR), thus the new battery of laptop and the like will be updated by recording the new serial no. and cancelling the previous serial no. of the battery on the issued PAR.

### **4. On acknowledgement and receipt of semi-expendable properties/items**

The officer or employee concerned shall acknowledge the receipt of semi-expendable property and sign the pertinent portion in the ICS.

No officer/employee shall be authorized to sign for and on behalf of another's accountability.

### **5. On surrender/transfer and cancellation of semi-expendable properties/items accountability**

5.1 In case of surrender/transfer of semi-expendable properties/items, the accountable officer/employee shall request for a surrender/transfer of semi-expendable properties/items to the Property and Supply Management Division- Property Management Section or equivalent unit in the Regional, PENR and CENR Offices and Staff Bureaus for the proper documentation and issuance of new ICS. Accountable officer/employee should ensure that the receiving party acknowledged and signed the ICS. Actual transfer/surrender of the semi-expendable properties/items and accomplishment of the new ICS by the person to whom the semi-expendable properties/items is re-issued shall warrant the cancellation of property accountability. Property and Supply Management Division- Property Management Section or equivalent unit in the Regional, PENR and CENR Offices and Staff Bureaus shall cause the cancellation of the old ICS (copy furnish the original accountable officer).

5.2 In case of personnel movement such as retirement/transfer to another government agency/detail/separation from the service or promotion/reassignment/transfer from one organizational unit within the Department, for purposes of cancellation of semi-expendable properties/items accountability and secure proper office/property clearance, accountable

officer/employee shall turnover or surrender to Property and Supply Management Division-Property Management Section or equivalent unit in the Regional, PENR and CENR Offices and Staff Bureaus all properties including semi-expendable properties/items issued to them. If the properties including semi-expendable properties/items are still needed by their former office, the same shall be transferred to another official or employee upon proper documentation. Office/property clearance shall be issued immediately upon cancellation of property accountability without prejudice to any other accountability that may be discovered later on.

**6. On request for relief from semi-expendable properties/items accountability**

6.1 Whenever warranted or when the loss or damage to semi-expendable properties/items is caused by fire, theft, or casualty or *force majeure*, the accountable official/employee may, in accordance with COA Circular No. 92-751 dated February 24, 1992, request the Commission on Audit to relieve him/her from property accountability upon recommendation of the Undersecretary for Legal, Administration, Human Resources and Legislative Affairs or Regional Director as the case may be.

6.2 When loss or damage to semi-expendable properties/items occur in circumstances other than those mentioned, an official/employee may submit a request for the replacement or reimbursement of the money value of the lost property or semi-expendable properties/items or payment of cost of repair of damaged property, within thirty (30) days from occurrence of loss to the Undersecretary for Legal, Administration, Human Resources and Legislative Affairs or Regional Executive Director/Regional Director/PENR Officer as the case may be, for approval and/or appropriate resolution thru Head of Offices concerned.

6.3 In case of replacement, the replacement unit must be of similar or higher specification than that of the unit sought to be replaced, must be in good working condition (regardless of the lost property's condition at a time of loss and that the replacement of the lost property is more advantageous to the government. Otherwise, payment of the money value of the property and/or semi-expendable properties/items shall be required.

6.4 In any case, the accountable officer/employee having custody of the semi-expendable properties/items must within 72 hours shall immediately notify the COA through a "Report of Lost, Stolen, Damaged, Destroyed Property" (Form: appendix 75 of GAM) copy furnished the Undersecretary for Legal, Administration, Human Resources and Legislative Affairs or Regional Executive Director/Regional Director/PENR Officer as the case may be, the Property and Supply Management Division- Property Management Section or equivalent unit in the Regional, PENR and CENR Offices and Staff Bureaus

For information and guidance.

**ATTY. EBREASTO D. ADOBO JR., CESO I**  
Undersecretary for Legal, Administration, Human Resources  
and Legislative Affairs

