



Republic of the Philippines
Department of Environment and Natural Resources
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MEMORANDUM FROM THE SECRETARY

TO : ALL DENR CONCERNED OFFICIALS AND EMPLOYEES
Central Office, Regional Offices, PENROs and CENROs
Staff and Line Bureaus (BMB, ERDB, FMB, LMB, EMB and MGB)

SUBJECT : UPDATED GUIDELINES IN THE ISSUANCE AND RELIEF OF
PROPERTY ACCOUNTABILITY ON SEMI-EXPENDABLE
PROPERTY

DATE : MAY 05 2022

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 has issued "*Policy Guidelines in Issuance, Transfer and Relief on Semi-expendable Property*" dated March 23, 2021. However, due to economic inflation in order to improve internal control system of the Department, there is an imperative used to amend or enhance this administrative guidelines particularly:

On the threshold on the issuance of Inventory Custodian Slip (ICS) over acquired tangible semi-expendable properties/items.

The threshold on the issuance of ICS is tangible property/item with acquisition cost above one thousand pesos (PhP1,000.00).

The semi-expendable property recorded in the ICS will be reflected in the Individual Property Accountability (IPA) of each accountable officer/employee and shall be prepared by the Property and Supply Management Division- Property Management Section in the Central Office or equivalent unit in the Regional, Provincial and CENR Offices, Staff Bureaus and Line Bureaus.

On the request for relief from property accountability on semi-expendable properties/items.

An accountable officer/employee shall be relieved from the property accountability on the following conditions and circumstances:

1. When the property/item is surrendered to PSMD – Property Management Section or its equivalent unit in the Bureaus, Regional Offices and PENROs;
2. When the serviceable property is transferred to another accountable officer during or after the economic useful life with ICS issued to the transferee;

3. When the semi-expendable property/item with an amount of three thousand pesos (PhP 3,000.00) and below that have reached its economic useful life and found unserviceable with no economic value with a report of waste material (WMR) (Appendix 60 of the GAM, Volume II).
4. When the property/item covered by ICS with an amount of three thousand pesos (PhP 3,000.00) and below that have reached twice its economic useful life and still serviceable upon the retirement from service of the accountable officer, he/she may be relieved from the accountability without returning the said property/item. That will serve as incentive for taking good care of the said semi-expendable property more than its economic life.
5. Whenever warranted the loss of semi-expendable properties/items shall be reported by accomplishing the Report of Lost, Stolen, Damage, Destroyed Property" (Appendix 75) of Section 41 of GAM supported by Notice of Loss by the Accountable Officer, when the loss or damage due to following:
 - Cause by fire, theft, or casualty or *force majeure*, the accountable official/employee will report within thirty (30) days from the occurrence of loss, 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, Bureau Director, Regional Director/PENR Officer as the case maybe;
 - Missing/not found semi-expendable property that have reached the estimated useful life with acquired amount of more than three thousand pesos (PhP 3,000.00) shall pay the receivables or equivalent money value of the loss item based on the computation prescribed on the GAM; and
 - Those missing and not found despite of the efforts done by the accountable officer and in cases wherein the semi-expendable property/item is still within the estimated useful life and shall be replaced in favor of the government.

The foregoing updated and additional guidelines on the threshold and relief of semi-expendable property shall take effect immediately.

For information and guidance.

JIM C. SAMPELNA, CESO I

