



Resolving LR Losses



Let's role play



Kinds of Losses

1. Losses due to force majeure
2. Losses arising from transfer or dropping out of learner
3. Losses due to negligence



1. For losses due to force majeure

The learner who loses the DepEd issued resource due to unforeseen and uncontrollable events like typhoon, floods, earthquakes, fire, theft, and/or accident must write a letter to the Teacher/Adviser within 15 days from the date the LR was. The letter must be duly signed either by the learner's parent or guardian.

(An affidavit of loss is not required.)



- The Teacher/Adviser who is seeking to be relieved from accountability, should immediately furnish the School Property Custodian a copy of the learner's letter as supporting documents.



2. Losses arising from transfer of dropping out of learner

- In cases where a learner fails to return the LR due to dropping out or unexpected transfer of residence and nobody could establish the learner's whereabouts, the concerned Teacher/Adviser must write a letter to be noted by the School Head for submission to the DPC.



3. Losses due to negligence

- Monetary payment shall be made by the learner/teacher for lost of LR due to negligence. The DPC consolidates the payment and remits to DO for issuance of Official Receipt. Division Office will remit to the Bureau of Treasury all monetary payments. A second hand or a photo- copied LR will not be accepted as replacement for the lost LR.



Formula for payment of lost LR:

Amount to be paid

- Depreciation Amount=Acquisition Cost divided by 3 or 5 (estimated useful life of LR multiplied by the number of years lost has been in used).

Example of 5 years useful life (the LR was lost on its second year of usage)

Computation:

$$P50.00 - (P50.00/5 \times 2) = P5.00 - P20.00 = P30.00$$



Example of 3 years useful life (the LR on its second year of usage)

Computation:

$$P50.00 - (P50.00 / 3 \times 2) = P50.00 - 33.33 = 16.67$$

Note: For LR whose paper has a basis weight of at least 70 gsm, the estimated useful life is 5 years, while LR printed out of newsprint with basis weight of about 48 gsm has an estimated useful life of 3 years.