



PAMBANSANG PUNONGHIMPILAN TANOD BAYBAYIN NG PILIPINAS
(National Headquarters Philippine Coast Guard)
139 25th Street, Port Area
Manila 1018

NHQ-PCG/CG-6

14 October 2024

**STANDING OPERATING PROCEDURES
NUMBER 25-24**

**REVISED LIST OF DOCUMENTARY REQUIREMENTS FOR THE PHILIPPINE
COAST GUARD TRANSACTIONS**

1. AUTHORITY

Republic Act No. 9993, otherwise known as the “PCG Law of 2009”, and its Implementing Rules and Regulations dated 27 July 2009

2. REFERENCE

- A. Government Accounting Manual (GAM) for National Government Agencies, Volume I and II;
- B. COA Circular No. 2012-001, entitled “Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions” dated 14 June 2012;
- C. NHQ-PCG/CG-6 SOP No. 13-20, entitled “Documentary Requirements for Common Government Transactions” dated 23 November 2020; and
- D. NHQ-PCG/CG-6 SOP No. 13-21, entitled “Revised Lists of Documentary Requirements for the Philippine Coast Guard Transactions” dated 12 August 2021.

3. PURPOSE

To update and include documentary requirements for transactions that have not been included in NHQ-PCG/CG-6 SOP No. 13-21 dated 12 August 2021 – Revised Lists of Documentary Requirements for Philippine Coast Guard Transactions.

4. SCOPE

This shall apply to all concerned units and stakeholders that will have transactions with Coast Guard Accounting Service Office/Units.

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5. COVERAGE/LIMITATION

This SOP updates only the documentary requirements for disbursements relating to the following common PCG transactions chargeable against the PCG funds:

- A. Cash Advance and Liquidation for Payroll
- B. Petty Operating Expenses (Petty Cash Fund)
- C. Travel Expense
- D. Cash Advance for Special Purpose/Time-bound Undertaking
- E. Advances to PS-DBM
- F. First Salary
- G. Salary of Contractual
- H. Salary (If deleted from Payroll)
- I. Salary Differential and Other Pay and Allowances (If not included from the payroll)
- J. Last Salary
- K. Differential Pension Payroll
- L. Salary due to Heirs of Deceased Employee
- M. Payroll
- N. Representation and Transportation Allowance (RATA)
- O. Clothing/Uniform Allowance
- P. Subsistence, Laundry and Quarters Allowance
- Q. BAC Honoraria
- R. Hazardous Duty Pay
- S. Longevity Pay
- T. Year-end Bonus and Cash Gift
- U. Retirement Benefits
- V. Commutation of Unused Leave
- W. Special Financial Assistance
- X. Personnel Clothing and Individual Equipment (PCIE)
- Y. Re-enlistment Clothing Allowance (RCA)
- Z. Mid-Year Bonus
- AA. Instructor's Duty Pay
- BB. Sea Duty Pay
- CC. Flying Pay
- DD. Utility Expenses (Water and Electricity)
- EE. Telephone/Communication Services
- FF. Honoraria of Lecturer/Coordinator (DBM Cir. 2007-01)
- GG. Remittance of Premium/Loan/Mass Payment
- HH. Vehicle Insurance
- II. Fidelity Bond
- JJ. Training Fees
- KK. Sec. 51.1(b) – Supplies and Materials Expense
- LL. Variation Order – Infrastructure
- MM. Petron FOL

- NN. Reimbursement of Petty Operating Expenses
- OO. Lease of Venue
- PP. Lease of Real Property (Building and Equipment)
- QQ. Small Value Procurement – Catering Services
- RR. Small Value Procurement – Repair and Maintenance
- SS. Small Value Procurement – Other Materials and Services
- TT. Small Value Procurement – Infrastructure
- UU. Repeat Order
- VV. Shopping Sec. 52.1(a) – Unforeseen Contingency
- WW. Emergency Cases
- XX. Direct Contracting
- YY. Shopping Release of Retention
- ZZ. Amendment to Order
- AAA. Negotiated Procurement – Two Failed Bidding
- BBB. Negotiated Procurement – Agency to Agency Agreement
- CCC. Public Bidding – Goods
- DDD. Public Bidding – Infrastructure

6. GENERAL GUIDELINES

- A. Fiscal responsibility shall, to the greatest extent, be shared by all those exercising authority over the financial affairs, transactions and operations of the government agency;
- B. Claims against government funds shall be supported with complete documentation (Section 4 of PD No. 1445);
- C. The updated documentary requirements for PCG transactions are listed in **Annex A** while the format of transmittal for the advance copy of documents to COA is provided in **Annex B**; and
- D. The submission of complete supporting documents enumerated under each type of transaction does not preclude reasonable questions on the funding, legality, regularity, necessity or economy of the expenditure or transaction among others, and such questions may be raised by any of the signatories to the transaction.

7. SPECIFIC GUIDELINES

- A. All submitted advance copies of documents to COA must be authenticated. In return, a certified copy of the submitted contract or purchase order stamped "RECEIVED" by COA, and a certified copy of the transmittal for the advanced copy of documents (**Annex B**) must be secured;
- B. Original signed documents, notarized documents, invoices/billing statements and receipts must be attached to the Disbursement Voucher for the processing of payment;

- C. For Special Cash Advance, the Special Disbursing Officer (SDO) shall withhold taxes and sign and issue BIR Form 2307 in two (2) copies to the supplier every purchase and another two (2) copies to CGASO every 3rd day following the end of the month or upon liquidation whichever comes first;
- D. For the Liquidation of Cash Advance, authenticated copies of supporting documents shall be attached to the liquidation if the original document has already been attached to the cash advance;
- E. The required Summary of Assets, Liabilities and Net Worth (SALN) shall be submitted to the Coast Guard Inspector General and Internal Affairs Service (CGIG-IAS) during the processing of first salary and retirement benefits;
- F. The Procuring Entity shall notify COA through the unit's respective SAO regarding the delivery of goods through a Notice of Delivery supported by a copy of the Purchase Order at least a day prior to the actual delivery;
- G. Notice of delivery of goods shall be submitted to CGASO and CGSAO for proper recording of inventory and accounts payable;
- H. In case of late delivery of goods or implementation of the contract, the Technical Inspection and Acceptance (TIAC) shall note the delay and amount of liquidated damages in the Inspection and Acceptance Report (IAR) or inspection document;
- I. An original copy of Warranty Security and Performance Security shall be retained by the Procuring Entity for the purpose of claiming security when the contractor/supplier fails to meet their obligations as outlined in the contract;
- J. Procurement of Water, Electricity, Telecommunications and Internet Service Providers shall be reviewed annually. The end-user shall conduct a cost-benefit analysis to determine whether to continue to favor the existing service provider or opt for another service provider subject to the guidelines under Appendix 21 of the 2016 Revised IRR of RA 9184; and
- K. In case of recurring procurement projects such as, but not limited to, supply of drinking water, telecommunication requirements, rental of office and equipment, and lease-purchase agreements, PCG Units/Offices may renew the ongoing contracts for not more than one (1) year subject to assessment or evaluation of the contractor's performance. In no case shall the total contract renewals exceed two (2) years.

8. REPEALING CLAUSE

All provisions of existing issuances that are inconsistent with the provisions of this SOP are repealed accordingly.

9. EFFECTIVITY

This SOP shall take effect immediately.

BY COMMAND OF ADMIRAL GAVAN PCG:

OFFICIAL:


JAYSIEBELL B FERRER
PCDR PCG
Coast Guard Adjutant

HOSTILLO ARTURO E CORNELIO
RADM PCG
Chief of Coast Guard Staff

Annexes:

- A - Revised List of Documentary Requirements for Common PCG Transaction*
- B - Office/Unit Logo*

REVISED LIST OF DOCUMENTARY REQUIREMENTS FOR COMMON PCG TRANSACTIONS

I. CASH ADVANCE AND LIQUIDATION FOR PAYROLL

	Cash Advance	Liquidation
• Disbursement Voucher	✓	
• Obligation Request	✓	
• Report of Cash Disbursement		✓
• Authenticated Copy of OR in case of refund		✓
• Approved Payroll or Duly signed list of payees indicating their net payment		✓
• Special Order of Trainees/Payees		✓
• Authority of the accountable officer issued by the Head of the Agency or his duly authorized representative indicating the maximum accountability and purpose of cash advance (for initial cash advance) / ORDER OF SDO	✓	✓
• Approved application for bond and/or Fidelity Bond for the year for cash accountability of P5,001 or more/ BOND OF SDO	✓	✓
• Certification from the Accountant that the previous cash advance has been liquidated and accounted for in the books	✓	
• Approve contracts (for initial payment), if applicable	✓	
• Approved Payroll or list of payees indicating their net payments	✓	
• Approval/authority (presidential directive or legislative enactment) or legal basis to pay any allowance/salaries/wages/fringe benefits, if applicable	✓	
• Daily time record (DTR) approved by the supervisor, if applicable	✓	
• Special Order (trainees /payees)	✓	
• Certificate of Orientation signed by the Chief Accountant (for new SDO)	✓	
• Certification from the CO that the SDO has understood his duties and responsibilities (for new SDO)	✓	
• Certification from SDO that he has read and understood all SOPs and Circulars pertaining to his duties and responsibilities (new SDO)	✓	
• Such other pertinent supporting documents as required by the nature of expense	✓	✓

Note: Authenticated copy shall be attached to the liquidation if the original document has already been attached in the Cash Advance .

II. PETTY OPERATING EXPENSES (PETTY CASH FUND)

	Cash Advance	Replenishment	Liquidation
• Disbursement Voucher	✓	✓	
• Obligation Request	✓	✓	
• Approved estimates of petty expenses for one month (initial set-up)	✓		
• Report of Cash Disbursements			✓
• Authenticated copy of OR in case of refund			✓
• Authority of the accountable officer issued by the Head of the Agency or his duly authorized representative indicating the maximum accountability and purpose of cash advance (for initial cash advance)(Authenticated Office Order (CGAO/District/Command) as PCF Custodian)	✓		
• Approved application for bond and/or Fidelity Bond for the year for cash accountability of P5,001 or more (Authenticated Bond Application/Confirmation Letter)	✓	✓	✓
• Photocopy of ATM (other than payroll account)	✓		
• Certification from the Accountant that the previous cash advance has been liquidated and accounted for in the books	✓		
• Authenticated Certificate of Orientation signed by the Chief Accountant (for new PCF)	✓		
• Certification from the CO that the PCFC has understood his duties and responsibilities (for new PCFC)	✓		
• Certification from PCF that he has read and understood all SOPs and Circulars pertaining to his duties and responsibilities (for new PCFC)	✓		
• Summary of PCV		✓	✓
• Petty Cash Fund Record		✓	✓
• Report on Paid PCV		✓	✓
• PCV duly accomplished and signed		✓	✓
• Approved PR with Certificate of Emergency, if necessary		✓	✓
• Canvass from at least 3 suppliers for purchases involving P1,000.00 and above		✓	✓
• Abstract of Canvass		✓	✓
• Inspection and Acceptance Report		✓	✓
• Inventory Custodian Slip for Semi-expendable equipment		✓	✓
• Trip ticket and Toll receipts		✓	✓
• Valid Official Receipts/Sales Invoice		✓	✓
• Delivery Receipts		✓	✓
• Authenticated APB	✓	✓	
• Such other pertinent supporting documents as required by the nature of expense	✓	✓	✓

<i>Additional Documentary Requirements:</i>				
<i>Meals and Representation</i>				
• Notice of Meeting/Activity		✓	✓	
• Duly signed attendance sheet/distribution list		✓	✓	
<i>Drinking Water</i>				
• Roster of Troops		✓	✓	
<i>Repair and Maintenance/Replacement</i>				
• PAR/ICS of MV or Equipment		✓	✓	
• Pre and Post Repair Inspection		✓	✓	
• Job/Work Request		✓	✓	
• Waste Materials Report in case of replacement		✓	✓	
<i>Fidelity Bond</i>				
• Confirmation Letter with Official Receipt		✓	✓	
• Bond Certification (for renewal)		✓	✓	
<i>Common Use Supplies and Equipment</i>				
• Certificate of Non-availability of stock from SAO		✓	✓	
• Requisition and Issue Slip		✓	✓	
<i>Boat Rental</i>				
• Certificate of Non-availability of Gov't Vehicle		✓	✓	
• Mission Order		✓	✓	
• Certificate from LGU on the prevailing rental rates		✓	✓	
• Certificate from LGU that no public transport is plying from/to		✓	✓	

Note: Authenticated copy shall be attached to the liquidation if the original document has already been attached in the Cash Advance .

III. TRAVEL EXPENSE

	Cash Advance		Liquidation	Reimbursement		
	Local	Foreign	Local	Foreign	Local	Foreign
• Disbursement Voucher	✓	✓			✓	✓
• Obligation Request	✓	✓			✓	✓
• Liquidation Report			✓	✓		
• Authenticated copy of OR in case of refund of excess cash advance			✓	✓		
• Authenticated copy of Previously Approved Itinerary of Travel			✓	✓		
• Approved Itinerary of Travel (if revised)	✓	✓	✓	✓	✓	✓
• Copy of Office Order/Travel Order and Supplemental order or any proof supporting change of schedule	✓	✓	✓	✓	✓	✓
• Certificate of Veracity			✓	✓	✓	✓
• Certification from the accountant that previous cash advance has been liquidated and accounted for in the books	✓	✓				
• Letter of Invitation host/sponsoring country/agency/organization		✓		✓		✓
• Letter of Invitation host/sponsoring country/agency/organization (in case of training/seminar)	✓		✓		✓	
• Invitation address to the agency inviting participants (in case of seminars/trainings)		✓		✓		✓
• Acceptance of the nominee as participants (issued by foreign country, in case of seminars and trainings)		✓		✓		✓
• Programme Agenda and logistics information (in case of seminar and trainings)				✓		✓
• Quotation of plane fare for similar dates, from at least three(3) airline companies/travel agencies or its equivalent. In case of less than three quotations, a certification by claimant attesting to such circumstance, signed by his/her supervisor.		✓		✓		✓
• Flight itinerary issued by the airline/ticketing office/travel agency			✓	✓	✓	✓
• Paper/electronic plane tickets, boat or bus tickets, paper/electronic boarding passes or a passenger manifest certified by the concerned airline or shipping company. In absence thereof other documents such as, but not limited to a certified true copy of the passport showing the dates of entry and exit, duly stamped by the immigration Office of the country of the destination as indicated in the approved travel authority				✓		✓
• Paper/electronic plane tickets, boat or bus tickets, paper/electronic boarding passes or a passenger manifest certified by the concerned airline or shipping company.			✓		✓	
• OR/eOR or Certificate of Expense not Requiring Receipt or RER			✓	✓	✓	✓
• Terminal Fee			✓	✓	✓	✓
• Copy of the United Nations Development Programme(UNDP) rate for the daily subsistence allowance(DSA) for the country of destination for the computation of DSA Claimed		✓		✓		✓
• Computation of Daily Subsistence Allowance (DSA)		✓		✓		✓

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• Document showing the dollar to peso exchange rate		✓		✓		✓
• Approved Certification of Travel Completed (CTC)			✓	✓	✓	✓
• Certificate of Appearance/Attendance			✓	✓	✓	✓
• Hotel room/lodging bills with official receipts in the case of official travel to places within 50 -kilometer radius from last city or municipality covered by the Metro Manila Area, or city or municipality where their permanent official station is located in the case of those outside the metro Manila Area, if travel allowances being claimed include hotel.			✓		✓	
• Certification by the head of agency as to the absolute necessity of the expenses together with the corresponding bills or receipts, if the expenses incurred for official travel exceeded the prescribed rate per day.			✓		✓	
• Where applicable, authority to claim representation expenses subject to the approval of the authorities listed under Section 10(a) of EO No. 77				✓		✓
• Bill/Receipts for Non-commutable representation expenses approved by the authorities listed under Section 10(a) of EO No. 77				✓		✓
• Narrative report on trip under taken/Report on Participation/ After Travel Report			✓	✓	✓	✓
• Authenticated APP, PPMP & APB	✓	✓			✓	✓
• Such other pertinent supporting documents as required by the nature of expenses	✓	✓	✓	✓	✓	✓
<i>Additional Requirements:</i>						
<i>For reimbursement of actual travel expenses in excess of prescribed rate:</i>						
• Approval by the President				✓		✓
• Certification by the head of agency as to the absolute necessity				✓		✓
• Hotel room bills with official receipts				✓		✓

Note: Authenticated copy shall be attached to the liquidation if the original document has already been attached in the Cash Advance .

IV. **CASH ADVANCE FOR SPECIAL PURPOSE/TIME-BOUND UNDERTAKING**

	Cash Advance	Liquidation
• Disbursement Voucher	✓	
• Obligation Request	✓	
• Report of Cash Disbursements		✓
• Authenticated copy of OR in case of refund		✓
• Program of Expenditures (POE)	✓	
• Authenticated copy of Authority of the accountable officer issued by the Head of the Agency or his duly authorized representative indicating the maximum accountability and purpose of cash advance (for initial cash advance)(Authenticated Office Order (CGAO/District/Command) as PCF Custodian)	✓	✓
• Authenticated copy of Approved application for bond and/or Fidelity Bond for the year for cash accountability of P5,001 or more/Bond Confirmation Letter	✓	✓
• Photocopy of ATM (other than payroll account)	✓	
• Certification from the Accountant that the previous cash advance has been liquidated and accounted for in the books/Certification of no money accountability	✓	
• Certificate of Orientation signed by the Chief Accountant (for new SDO)	✓	
• Certification from the CO that the SDO has understood his duties and responsibilities (for new SDO)	✓	
• Certification from SDO that he has read and understood all SOPs and Circulars pertaining to his duties and responsibilities (new SDO)	✓	
• Cash Disbursement Register/Record		✓
• Summary of Expenses		✓
• Approved PR with Certificate of Emergency Purchase, if necessary		✓
• Valid Official Receipt/Sales Invoice		✓
• Delivery Receipt		✓
• Inventory Custodian Slip for Semi-expendable equipment		✓
• Inspection and Acceptance Report		✓
• Canvass from at least 3 suppliers for purchases involving P1,000.00 and above		✓
• Abstract of Canvass		✓
• Trip Tickets (Reimbursement of Toll Receipts)		✓
• Toll Receipts		✓
• BIR Form 2307 every 3rd day following the end of the month		✓
• Authenticated Copy of APB	✓	
<i>Additional Documentary Requirements:</i>		
<i>Meals and Representation</i>		
• Notice of Meeting/Activity		✓
• Duly signed attendance sheet/distribution list		✓
<i>Drinking Water</i>		
• Roster of Troops		✓

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<i>Repair and Maintenance/Replacement</i>		
• PAR/ICS of MV or Equipment		✓
• Pre and Post Repair Inspection		✓
• Job/Work Request		✓
• Waste Materials Report in case of replacement		✓
<i>Fidelity Bond</i>		
• Confirmation Letter with Official Receipt		✓
• Bond Certification (for renewal)		✓
<i>Common Use Supplies and Equipment</i>		
• Certificate of Non-availability of stock from CGSAO		✓
• Requisition and Issue Slip		✓
<i>Boat Rental</i>		
• Certificate of Non-availability of Gov't Vehicle		✓
• Mission Order		✓
• Certificate from LGU on the prevailing rental rates		✓
• Certificate from LGU that no public transport is plying from/to		✓

Note: Authenticated copy shall be attached to the liquidation if the original document has already been attached in the Cash Advance .

V. **ADVANCES TO PS-DBM**

	Cash Advance	Liquidation
• Disbursement Voucher	✓	
• Obligation Request	✓	
• Approved APR	✓	
• Certification from CG4/Unit	✓	
• Approved Disposition Form	✓	
• Statement of Account from PS-DBM		✓
• Delivery Receipt		✓
• RSMI/RSPI with RIS		✓
• Authenticated Copy of APP, PPMP, and APB	✓	
• Such other pertinent supporting documents as are required by the nature of expense	✓	

VI. **FIRST SALARY**

	CGASO	CGFS	CGHRMC
• Disbursement Voucher	✓		
• Obligation Request	✓		
• Certificate of Appointment duly attested by the CSC or its equivalent	✓		
• Assignment/Re-Assignment Order, if applicable	✓		
• Certified True Copy of Oath of Office	✓		
• SALN			
• Approved DTR	✓		
• Bureau of Internal Revenue (BIR) withholding certificates (Forms 1902 and 2305)	✓		
• Certificate of Assumption	✓		
• Payroll Information on New Employee (PINE) for agencies with computerized payroll systems	✓		
• Authority from the claimant and identification documents, if claimed by person other than the payee	✓		
• Computation of claim from CGFS/Payroll Computation	✓		
• Certificate of Non-Payment from CGFS	✓		
<i>Additional Requirements for transferees (from one government office to another)</i>			
• Clearance from money, property and legal accountabilities from previous office, if applicable	✓		
• Certified copy of paid disbursement voucher of last salary received and/or Certification by the Chief Accountant for the breakdown of last salary received and remittance of statutory deductions from previous office	✓		
• BIR Form 2316 (Certificate of Compensation Payment/Tax Withheld)		✓	
• Certificate of Available Leave Credits			✓
• Service Record	✓		
• Approved/paid Home Development Mutual Fund (HDMF) and PhilHealth Forms		✓	
<i>For Contract of Service & Job Order Workers</i>			
• BIR Certificate of Registration	✓		
• Income Payees's sworn declaration of Gross Receipts/Sales (Annex B-1/B-2)	✓		
• Approved Contract of Service and Job Order Workers	✓		✓

• Payroll Summary	✓		
• Certificate of Assumption	✓		
• Approved DTR	✓		
• BIR Form 2316 (Certificate of Compensation Payment/Tax Withheld)/ BIR Form 1902		✓	
• Certified true copy of pertinent contract/appointments/job order marked received by the CSC	✓		
• Accomplishment Report	✓		
• Such other pertinent supporting documents as are required by the nature of expense	✓		

Note: SALN shall be submitted to CGIG-IAS.

VII. SALARY OF CONTRACTUAL

	CGASO
• Disbursement Voucher	✓
• Obligation Request	✓
• Duly Approved Accomplishment Report	✓
• Approved DTR	✓
• Payroll Summary	✓
• Approved Application for Leave and Medical Certificate, if on sick leave for five days or more and clearance if in leave for 30 days or more	✓
• Authenticated App, PPMP & APB	✓
• Such other pertinent supporting documents as are required by the nature of expense	✓

VIII. SALARY (IF DELETED FROM THE PAYROLL)

	CGASO
• Disbursement Voucher	✓
• Obligation Request	✓
• Computation of claim from CGFS/Payroll Computation	✓
• Approved DTR	✓
• Notice of Assumption/Special Order of Readmission/Reinstatement	✓
• Approved Application for Leave and Medical Certificate, if on sick leave for five days or more and clearance if in leave for 30 days or more	✓
• Certificate of Non-Payment from CGFS	✓
• Request for Inclusion in Integrated Payroll	✓
• Such other pertinent supporting documents as are required by the nature of expense	✓

IX. SALARY DIFFERENTIAL AND OTHER PAY AND ALLOWANCES (IF NOT INCLUDED FROM THE PAYROLL)

	CGASO
• Disbursement Voucher	✓
• Obligation Request	✓
• Computation of claim from CGFS/Payroll Computation	✓
• Authenticated Copy of Special Order	✓
<i>Due to Promotion:</i>	
• Certified copy of Approved Appointment	✓
• Certificate of Assumption	✓
• Approved DTR or certification that the employee has not incurred leave without pay	✓
• Notice of Salary Adjustment (NOSA), for step increment/ salary increase	✓
• Authenticated Copy of Applicable Payslip	✓
• Certificate of Non-Payment from CGFS	✓
• Such other pertinent supporting documents as are required by the nature of expense	✓

X. LAST SALARY

	CGASO
• Disbursement Voucher	✓
• Obligation Request	✓
• Clearance from money, property, legal accountabilities	✓
• Approved DTR (for NUP)	✓
• Certificate of Last Payment issued by CGFS	✓
• Authenticated Special Order	✓
• Authority to deduct accountabilities, if any	✓
• Certification of available leave credits	✓
• Such other pertinent supporting documents as are required by the nature of expense	✓

XI. DIFFERENTIAL PENSION PAYROLL

	CGASO
• Disbursement Voucher	✓
• Obligation Request	✓
• Computation of claim from CGRBAS	✓
• Payroll Summary from CGFS	✓
• Certificate of Non-Payment from CGFS	✓
• Such other pertinent supporting documents as are required by the nature of expense	✓

XII. SALARY DUE TO HEIRS OF DECEASED EMPLOYEE

	CGASO
• Disbursement Voucher	✓
• Obligation Request	✓
• Computation of claim from CGFS/Payroll Computation	✓
• Death Certificate issued by the PSA, or Court Declaration in case of presumptive death or any evidence of circumstances of death, whichever is applicable	✓
• Marriage Contract issued by the PSA, if applicable	✓
• Birth Certificates of surviving legal heirs issued by the PSA	✓
• Waiver of right of children 18 years old and above, if applicable	✓
• Designation of next-of-kin	✓
• Affidavit of two disinterested parties that the deceased is survived by legitimate and illegitimate children (if any), natural, adopted or children of prior marriage	✓
• Certificate of Non-Payment from CGFS	✓
• Clearance from money, property, legal accountabilities	✓
• Approved DTR	✓
• Such other pertinent supporting documents as are required by the nature of expense	✓

XIII. PAYROLL

	CGASO
• Disbursement Voucher	✓
• Obligation Request	✓
• Salary Payroll	✓
• Payroll Register	✓

XIV. REPRESENTATION AND TRANSPORTATION ALLOWANCE (RATA)

	CGASO
• Disbursement Voucher	✓
• Obligation Request	✓
For Individual Claims	
• Copy of Office Order/Appointment (1st payment)	✓
• Certification that the official/employee did not use government vehicle and is not assigned any government vehicle	✓
• Certificate/Evidence of Service Rendered/Approved DTR	✓
• Certification on the Actual Incurrence of RATA (for those with authorized monthly commutable RATA)	✓
• Certificate of Assumption (1st payment)	✓
• Computation of claim from CGFS/Payroll Computation	✓
For General Claims	
• Approved RATA payroll	✓
• Payroll Register (hard and soft copy)	✓
• Letter to the Bank to credit employees' account of their RATA claims, if applicable stamped "Received" by the bank	✓
• Validated deposit slips/LDDAP-ADA, if applicable	✓

XV. CLOTHING/UNIFORM ALLOWANCE

	CGASO
For General Claims	
• Disbursement Voucher	✓
• Obligation Request	✓
• Approved Clothing/Uniform Allowance Payroll	✓
• Approved Payroll Register (hard & soft copy)	✓
For Individual Claims	
• Certified true copy of approved appointment of new employees	✓

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• Certificate of Assumption (for new employees and those on leave without pay)	✓
• Certificate of non-payment from previous agency, for transferees	✓
• Certificate of Non-Payment from CGFS	✓
• Such other pertinent supporting documents as are required by the nature of expense	✓

XVI. **SUBSISTENCE, LAUNDRY AND QUARTERS ALLOWANCES**

	CGASO
• Disbursement Voucher	✓
• Obligation Request	✓
• Payroll of personnel entitled to claim subsistence, laundry and quarters allowance	✓
• Approved DTR	✓
• Authority to collect (for initial claim)	✓

XVII. **BAC HONORARIA**

	CGASO
• Disbursement Voucher	✓
• Obligation Request	✓
• Office Order creating and designating the BAC Composition and authorizing the members to collect honoraria	✓
• Minutes of BAC Meeting	✓
• NOA to the winning bidder of procurement activity being claimed	✓
• Certification of the procurement involves competitive bidding	✓
• Attendance sheet listing names of attendees to the BAC Meeting	✓
• Such other pertinent supporting documents as are required by the nature of expense	✓

XVIII. **HAZARDOUS DUTY PAY**

	CGASO
• Disbursement Voucher	✓
• Obligation Request	✓
• Computation of claim from CGFS/Payroll Computation	✓
• Copy of special order from the agency/department head covering the assignment to hazardous/difficult areas	✓
• Order issued by appropriate approving authority granting the Officers and Non-Officers concerned with HDP	✓
• Certification from their Unit Commanders that the hazardous duty(ies) was/were actually performed indicating there in the description and scope of work of hazardous duty(ies) performed by each personnel during the inclusive period(s) covered and the place(s) where the hazardous duty(ies) was/were performed	✓
• Certificate from the Unit Commander that the claimant did not gone, AWOL, Leave, Furlough, etc.	✓
• Authenticated Payslip	✓
• Monthly Morning Report per unit	✓
• Certificate of non-payment from CGFS	✓
• Approved DTR/Report or Duly accomplished time record of employees or travel report/ After- Activity Report	✓
• Such other pertinent supporting documents as are required by the nature of expense	✓

XIX. **LONGEVITY PAY**

	CGASO
• Disbursement Voucher	✓
• Obligation Request	✓
• Payroll Register	✓
• Service Record	✓
• Certification issued by the Personnel Officer that the claimant has not incurred more than 15 days of vacation leave without pay	✓
• Special Order authenticated by CGAO	✓
• Authenticated Payslip by CGFS	✓
• Certificate of Non-Payment from CGFS	✓
• Such other pertinent supporting documents as are required by the nature of expense	✓

XX. **YEAR-END BONUS (YEB) AND CASH GIFT (CG)**

	CGASO
• Disbursement Voucher	✓

• Obligation Request	✓
For General Claims	
• Bonus and/or Payroll Computation	✓
For Individual Claims	
• Clearance from money, property and legal accountabilities (retiree)	✓
• Certificate of Assumption to office (for new employee/transferee)	✓
• Certificate of non-payment from previous agency (for transferee)	✓
• Certificate of Non Payment from CGFS	✓

XXI. RETIREMENT BENEFITS

	LUMP SUM	TERMINAL LEAVE
• Disbursement Voucher	✓	✓
• Obligation Request	✓	✓
• Updated Service Record indicating the number of days on leave without pay and/or certification issued by the Human Resource Office (HRO) that the retiree did not incur any leave of absence without pay	✓	
• Application for Retirement/Separation	✓	✓
• Authenticated Special Order	✓	✓
• Command Clearance from Money/property accountability & administrative/criminal liability	✓	✓
• Office/Unit clearance from money/property accountability and administrative/criminal liability	✓	✓
• Certificate of leave credits issued by the HRMS (Furlough Record)		✓
• Approved Leave Application		✓
• Complete Service Record		✓
• Computation of terminal benefits		✓
• SALN		
• Retirement Gratuity Computation	✓	
• Affidavit of Undertaking for authority to deduct accountabilities (if applicable)	✓	
• Certificate of Last Payment from CGFS	✓	✓
• Certified photocopy of appointment/Notice of Salary Adjustment showing the highest salary received if the salary under the last appointment is not the highest (Special Order)		✓
• Applicant's authorization to deduct all financial obligations with the employer/agency(if applicable)		✓
• Affidavit of applicant that there is no pending criminal investigation/prosecution against him/her (Ombudsman Clearance)	✓	✓
• Certificate from the Office of Ombudsman indicating whether or not the retiree has a pending criminal or administrative case	✓	✓
• Certificate of No Pending Case	✓	✓
In case of Death:		
• Declaration of Legal Beneficiary/Beneficiaries and Decree of Final Distribution	✓	✓
• Death Certificate issued by PSA	✓	✓
• Marriage Contract issued by PSA	✓	✓
• Birth Certificated of All surviving legal heirs issued by PSA	✓	✓
• Waiver of rights of children 18 years old and above	✓	✓
• Designation of Next-of-Kin	✓	✓
• Affidavit of two disinterested parties that the deceased is survived by legitimate and illegitimate children(if any) , natural, adopted or children of prior marriage	✓	✓
In case of resignation		
• Employee's letter of resignation duly accepted by the Agency Head	✓	✓

Note: SALN shall be submitted to CGIG-IAS.

XXII. COMMUTATION OF UNUSED LEAVE

	CGASO
• Disbursement Voucher	✓
• Obligation Request	✓
• Computation of claim from CGFS/Payroll Computation	✓
• Approved Leave application with leave credit balance certified by Human Resource Officer	✓
• Request for monetization of leave covering more than ten days duly approved by the Head of the Agency	✓
• Certificate of Non-Payment from CGFS	✓
• Service Record	✓
• Available Leave Credits (Furlough Record)	✓
For Monetization of 50% or more	

• Clinical abstract/medical procedures to be undertaken in case of health, medical and hospital needs	✓
• Barangay Certification in case of need for financial assistance brought about by calamities, typhoons, fire, etc	✓
• Justification on financial needs for the education of employee or children	✓
• Such other pertinent supporting documents as are required by the nature of expense	✓

XXIII. SPECIAL FINANCIAL ASSISTANCE (RA 6963)

	CGASO
• Disbursement Voucher	✓
• Obligation Request	✓
• Proof of entitlement of the claimant in case of Death(surviving legal spouse and his legitimate children or parents, or brothers and sisters, or aunts and uncles, in that respective order) e.g. Marriage Certificate or Birth Certificate of legitimate children or other applicable proof	✓
• Certification from the Station or Unit Commander of the fact of death and the circumstances thereof	✓
• Certification by the proper medical officer designated by the Chief of Staff of the Philippine Coast Guard, in case of permanent disability	✓
• Computation of Claim (Average 6 month's salary including allowances and bonuses during the last twelve (12) months preceding the death of the officer) from CGFC	✓
• Such other pertinent supporting documents as are required by the nature of expense	✓

XXIV. PERSONAL CLOTHING AND INDIVIDUAL EQUIPMENT (PCIE)

	CGASO
• Disbursement Voucher	✓
• Obligation Request	✓
• Payroll/List of Items	✓
• Order of CGMC and/or CGOC(Authenticated by CGAO)	✓
• Original Disposition Form	✓

XXV. RE-ENLISTMENT CLOTHING ALLOWANCE (RCA)

	CGASO
• Disbursement Voucher	✓
• Obligation Request	✓
• Payroll Register/Payroll Computation	✓
• Special Order authenticated by CGAO	✓
• Certification of Non Payment from CGFS	✓
• PCG Memorandum Circular 18-21	✓
• Such other pertinent supporting documents as are required by the nature of expense	✓

XXVI. MID-YEAR BONUS

	CGASO
• Disbursement Voucher	✓
• Obligation Request	✓
<i>For Individual Claims</i>	
• Clearance from money, property and legal accountabilities (retiree)	✓
• Certificate of Assumption to office (for new employee/transferee)	✓
• Certificate of non-payment from previous agency (for transferee)	✓
• Certificate of Non Payment from CGFS	✓
<i>For General Claims</i>	
• Bonus and/or Payroll Computation	✓

XXVII. INSTRUCTOR'S DUTY PAY

	CGASO
• Disbursement Voucher	✓
• Obligation Request	✓
• Payroll Computation	✓
• Course Syllabus/ Program of Lectures	✓
• Authenticated Special Order by CGAO	✓
• Authenticated Copy of Payslip (for individual claim)	✓
• Certification of non-payment from CGFS	✓

NA

• Certification from the Unit Commander that the claimant did not gone, leave, Furlough, etc.	✓
• Certificate from the Unit Commander that the personnel rendered atleast 48 teaching hours and entitled to receive 25% IDP / Certificate from the Unit Commander that the personnel rendered atleast 20 days of full duty & entitled to receive 10% IDP (for support duty)	✓
• Such other pertinent supporting documents as are required by the nature of expense	✓

XXVIII. SEA DUTY PAY

	CGASO
• Disbursement Voucher	✓
• Obligation Request	✓
• Payroll Computation	✓
• Authenticated Collateral Allowance Order	✓
• Certificate from the Unit Commander that the claimant is authorized to receive Collateral Allowance	✓
• Certificate from the Unit Commander that the claimant did not gone, AWOL, Leave, Furlough, etc.	✓
• Monthly Morning Report per unit	✓
• Chips Report	✓
• Authenticated Payslip by CGFS	✓
• Certificate of non-payment from CGFS	✓
• After Activity Report	✓
• Such other pertinent supporting documents as are required by the nature of expense	✓

XXIX. FLYING PAY

	CGASO
• Disbursement Voucher	✓
• Obligation Request	✓
• Payroll Computation	✓
• Authenticated Collateral Allowance Order (placing personnel under Flying Duty Status)	✓
• Authenticated Collateral Allowance Order (granting Flying Duty Pay)	✓
• Certificate from the Unit Commander that the claimant is authorized to receive Collateral Allowance	✓
• Certificate from the Unit Commander that the claimant did not gone, AWOL, Leave, Furlough, etc.	✓
• Monthly Morning Report per unit/ Chips Report	✓
• Authenticated Payslip	✓
• Certificate of non-payment from CGFS	✓
• After Activity Report with Flying Hours	✓
• Such other pertinent supporting documents as are required by the nature of expense	✓

XXX. UTILITY EXPENSES (Water and Electricity)

	CGASO
• Disbursement Voucher	✓
• Obligation Request	✓
• Original/Authenticated Statement of Account/Billing Statement	✓
• Contract/Agreement (if applicable)	✓
• Certificate of Tax Exemption (if applicable)	✓
• Invoice/Official Receipt or machine validated statement of account/Bill(if applicable)	✓
• Authenticated Copy of APP, PPMP, and APB	✓
• Such other pertinent supporting documents as are required by the nature of expense	✓

XXXI. TELEPHONE/COMMUNICATION SERVICES

	Advance Copy to COA	Processing of payment (CGASO)		
		First Payment	Monthly Payments	Renewal
• Disbursement Voucher		✓	✓	✓
• Obligation Request		✓	✓	✓
• Certified copy of the submitted contract or contract renewal stamped "Received" by COA		✓	✓	✓
• Certified copy of transmittal for the advance copy of documents to COA		✓		✓
• Summary of Expenses, if applicable		✓	✓	✓
• Invoice/Official Receipt or machine validated statement of account/Bill or collection and acknowledgement receipts (if applicable)		✓	✓	✓

• Certification by the Agency or his authorized representative that all National Direct Dial, National Operator Assisted Calls are official calls, for Telephone/communication services		✓	✓	✓
• Notice to Proceed	✓	✓		
• Contract/Contract Renewal	✓	✓	✓	✓
• Notice of Renewal				✓
• PhilGEPS Award Notice Abstract (ABC above 50K)	✓	✓		
• Notice of Award	✓	✓		
• Certificate of PhilGEPS Registration (Platinum Member) or PhilGEPS Registration (Red Member)	✓			✓
• SEC/DTI Certificate	✓			✓
• Mayor's Permit	✓			✓
• Income Tax Return (ITR) duly received by BIR (ABC above 500K)	✓			✓
• Original Omnibus Sworn Statement (ABC above 50K)	✓	✓		✓
• BAC Resolution for Renewal of Contract				✓
• BAC Resolution Recommending Award of Contract	✓	✓		
• Cost Benefit Analysis				✓
• Abstract of Canvass	✓	✓		
• Original Request for Quotation/Canvass from atleast 3 Suppliers	✓	✓		
• PhilGEPS RFQ (ABC above 50K)	✓			
• BAC Resolution Resorting to Alternative Method of Procurement "Small Value Procurement"	✓	✓		
• Purchase Request	✓	✓		✓
• Authenticated APP, PPMP & APB	✓			✓
• Such other documents peculiar to the Contract and or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof		✓		✓

XXXII. HONORARIA OF LECTURER/COORDINATOR (DBM Cir. 2007-01)

	CGASO
• Disbursement Voucher	✓
• Obligation Request	✓
• Office Order for their Designation with authority to collect honorarium	✓
• DF/MEMO/Notice of Schedule of Training Activity/ies	✓
• Course of Outline/Program	✓
• Copy of the letter/Invitation to Guest Resource Speaker /Persons(as accepted/conformed)	✓
• Certification issued by the Chief Accountant that the amounts received by the recipients do not exceed the limits pursuant to DBM BC No. 2007-001 Dated April 23,2007 and any future amendments thereof	✓
• Computation of Honorarium duly signed by the Focal Person in charge (DBM Cir. 2007-01)	✓
• Bio data/Profile of Speaker	✓
• Certification of Basic Salary/Pension/Latest ITR (for private individual), subject to limit provided by DBM	✓
• Authenticated Copy of APP, PPMP, and APB	✓
• After Activity Report	✓
• Such other pertinent supporting documents as are required by the nature of expense	✓

XXXIII. REMITTANCE OF PREMIUM/LOAN/MASS PAYMENT (PAG-IBIG, PHILHEALTH, GSIS AND OTHER

	CGASO
• Disbursement Voucher	✓
• Contribution Premium	✓
• Amortization Contribution	✓
• MASS Contribution	✓
• Other Schedules (pls specify)	✓

XXXIV. VEHICLE INSURANCE

	CGASO
• Disbursement Voucher	✓
• Obligation Request	✓
• Motor Vehicle Policy Data Sheet	✓
• Certificate of Cover	✓
• Property Acknowledgement Receipt (PAR)	✓
• Certificate of Registration	✓
• Authenticated Copy of APP, PPMP, and APB	✓
• Such other pertinent supporting documents as are required by the nature of expense	✓

XXXV. FIDELITY BOND

	CGASO
• Disbursement Voucher	✓
• Obligation Request	✓
• Authenticated Copy of Bond Confirmation Letter	✓
• Authenticated Copy of Official Receipt with Authority to Accept Payment (ATAP)	✓
• Authenticated Copy of Office Order as SDO	✓
• List of Bonded Public Officers (Renewal)	✓
• List of Accountable Public Officers (New Applicants)	✓
• Authenticated Copy of APP, PPMP, and APB	✓
• Such other pertinent supporting documents as are required by the nature of expense	✓

XXXVI. TRAINING FEES

	CGASO
• Disbursement Voucher	✓
• Obligation Request	✓
• Original Statement of Account/Billing Statement	✓
• Certificate of Appearance/Attendance	✓
• Order or Authority to attend	✓
• Authenticated Copy of MOA, if applicable	✓
• Training Certificate of Completion	✓
• Authenticated Copy of APP, PPMP, and APB	✓
• Such other pertinent supporting documents as are required by the nature of expense	✓

XXXVII. PETRON FOL

	Fleet Card	FOL Withdrawals
• Disbursement Voucher	✓	✓
• Obligation Request	✓	✓
• Summary of Invoices (SOI)		✓
• Sales Invoice/Delivery Receipts		✓
• Delivery Advices		✓
• Original Statement of Account/Billing Statement	✓	
• Authenticated Copy of Purchase Order (if first claim)	✓	✓
• Authenticated Copy of Contract (if first claim)	✓	✓
• Authenticated Copy of Notice to Proceed (if first claim)	✓	✓
• Authenticated Copy of APP, PPMP, and APB	✓	✓
• Such other pertinent supporting documents as are required by the nature of expense	✓	✓

XXXVIII. REIMBURSEMENT of PETTY OPERATING EXPENSES

Supplies, Materials & Representation Expenses (for Offices and Units without PCF)

	CGASO
• Disbursement Voucher	✓
• Obligation Request	✓
• Summary of Expenses	✓
• Approved Purchase Request with Certificate of Emergency Purchase, if necessary	✓
• Certificate of Veracity	✓
• Certificate of No Existing Custodian	✓
• Valid Official Receipt/ Sales Invoice	✓
• Inspection and Acceptance Report	✓
• Inventory Custodian Slip (ICS) for semi-expendable property	✓
• Requisition and Issue Slip (common use supplies and equipment)	✓
• Abstract of Canvass	✓
• Canvass from atleast 3 suppliers for purchases involving P1,000.00 and above	✓
• Authenticated Copy of APP, PPMP & APB	✓
• Such other pertinent supporting documents as required by the nature of expenses	✓
<i>Additional Documentary Requirements</i>	
<i>Meals and Representation</i>	
• Notice of Meeting/Activity	✓
• Duly signed attendance sheet/distribution list	✓
<i>Drinking Water</i>	
• Roster of Troops	✓
<i>Repair and Maintenance/Replacement</i>	

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• PAR/ICS of MV or Equipment	✓
• Pre and Post Repair Inspection	✓
• Job/Work Request	✓
• Waste Materials Report in case of replacement	✓
<i>Fidelity Bond</i>	
• Confirmation Letter with Official Receipt	✓
• Bond Certification (for renewal)	✓
• Autheticated Copy of CGAO/District/Command Order as SDO/PCFC	✓
• Authority to Accept Payment	✓
<i>Common Use Supplies and Equipment</i>	
• Certificate of Non-availability of stock	✓
<i>Boat Rental</i>	
• Certificate of Non-availability of Gov't Vehicle	✓
• Mission Order	✓
• Certificate from LGU on the prevailing rental rates	✓
• Certificate from LGU that no public transport is plying from/to	✓

XXXIX. LEASE OF VENUE

	Privately Owned		Government Owned	
	Advance Copy to COA	CGASO	Advance Copy to COA	CGASO
• Disbursement Voucher		✓		✓
• Obligation Request		✓		✓
• Certified copy of the submitted contract with stamp "Received" by COA		✓		✓
• Certified copy of transmittal for the advance copy of documents to COA		✓		✓
• Inspection and Acceptance Report/Certificate of Acceptance		✓		✓
• Pictures of Activity		✓		✓
• Duly signed Attendance Sheet		✓		✓
• Billing Statement		✓		✓
• Notice to Proceed	✓	✓	✓	✓
• Contract	✓	✓	✓	✓
• PhilGEPS Award Notice Abstract (above 50K)	✓	✓	✓	✓
• Notice of Award	✓	✓	✓	✓
• Certificate of PhilGEPS Registration (Platinum Member) or PhilGEPS Registration (Red Member)	✓		✓	
• SEC/DTI Certificate	✓			
• Mayor's Permit	✓			
• Income Tax Return(ITR) Received by BIR	✓			
• Omnibus Sworn Statement	✓	✓		
• BAC Resolution Recommending Award of Contract	✓	✓	✓	✓
• Quotation from Government owned venue			✓	✓
• Abstract of Canvass	✓	✓		
• Request for Quotation/Canvass from atleast 3 Suppliers	✓	✓		
• Justification resorting to lease of privately owned real property/venue	✓			
• BAC Resolution Resorting to Alternative Method of Procurement "Lease of Real Property or Venue"	✓	✓	✓	
• Memorandum Circular No. 14 (PICC)			✓	
• Purchase Request	✓	✓	✓	✓
• Notice of Meeting or Activity		✓		✓
• Minutes of Meeting or Activity		✓		✓
• Autheticated APP, PPMP & APB	✓		✓	
• Such other documents peculiar to the Contract and or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof		✓		✓

XL. LEASE OF REAL PROPERTY (BUILDING AND EQUIPMENT)

	Privately Owned		Government Owned		Monthly	Renewal
	Advance Copy to COA	CGASO	Advance Copy to COA	CGASO		
• Disbursement Voucher		✓		✓	✓	✓
• Obligation Request		✓		✓	✓	✓
• Certified copy of the submitted contract stamped "Received" by COA		✓		✓		✓
• Certified copy of transmittal for the advance copy of documents to COA		✓		✓		✓
• Certificate of Occupancy		✓		✓		✓
• Original Billing Statement/Statement of Account		✓		✓	✓	✓
• Notice to Proceed	✓	✓	✓	✓		✓
• Contract/Contract Renewal	✓	✓	✓	✓	✓	✓
• Notice of Renewal						✓
• PhilGEPS Award Notice Abstract (ABC above 50K)	✓	✓	✓			

• Notice of Award	✓	✓	✓			
• Certificate of PhilGEPS Registration (Platinum Member) or PhilGEPS Registration (Red Member)	✓		✓			✓
• SEC/DTI Certificate	✓		✓			✓
• Mayor's Permit	✓					✓
• Income Tax Return(ITR) Received by BIR	✓					✓
• BAC Resolution for Renewal of Contract						✓
• BAC Resolution Recommending Award of Contract	✓	✓	✓	✓		
• Cost Benefit Analysis						✓
• Abstract of Canvass	✓	✓	✓			
• Duly evaluated Appendix B of Annex H (Rating Factor and determination of reasonableness of Rental Rates)	✓		✓			
• Pictures of Office Space	✓	✓	✓			
• Request for Quotation/Canvass from atleast 3 lessor	✓	✓				
• Justification resorting to lease of privately-owned real property	✓					
• Quotation from Government owned venue			✓			
• BAC Resolution Resorting to Alternative Method of Procurement "Lease of Real Property or Venue"	✓	✓	✓	✓		
• Purchase Request	✓		✓			✓
• Authenticated APP, PPMP & APB	✓		✓			✓
• Such other documents peculiar to the Contract and or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof		✓		✓	✓	✓

XLI. SMALL VALUE PROCUREMENT - CATERING SERVICES

	Advance Copy to COA	Processing of Payment	
		First Payment	Succeeding Payment/s
• Disbursement Voucher		✓	✓
• Obligation Request		✓	✓
• Certified copy of the submitted contract or purchase order stamped "Received" by COA		✓	
• Certified copy of transmittal for the advance copy of documents to COA		✓	
• Inspection and Acceptance Report		✓	✓
• Pictures of Activity		✓	✓
• Original and Duly signed Attendance Sheet/Distribution List		✓	✓
• Billing Statement/Invoice		✓	✓
• Notice to Proceed	✓	✓	✓
• Contract	✓	✓	✓
• PhilGEPS Award Notice Abstract (ABC above 50K)	✓	✓	
• Notice of Award	✓	✓	✓
• Certificate of PhilGEPS Registration (Platinum Member) or PhilGEPS Registration (Red Member)	✓		
• SEC/DTI Certificate	✓		
• Mayor's Permit	✓		
• Income Tax Return (ITR) Received by BIR (ABC above 500k)	✓		
• Original Omnibus Sworn Statement	✓	✓	
• BAC Resolution Recommending Award of Contract	✓	✓	
• Abstract of Canvass	✓	✓	
• Original Request for Quotation/Canvass from atleast 3 Suppliers	✓	✓	
• PhilGEPS RFQ (ABC above 50k)	✓		
• BAC Resolution Resorting to Alternative Method of Procurement "Small Value Procurement"	✓	✓	
• Purchase Request	✓	✓	
• Notice of Meeting or Activity		✓	✓
• Minutes of Meeting or After Activity Report		✓	✓
• Authenticated APP, PPMP & APB	✓		
• Such other documents peculiar to the Contract and or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof		✓	

Note: Original documents must be attached upon processing of first payment and authenticated copy for succeeding payment/s.

XLII. SMALL VALUE PROCUREMENT - REPAIR AND MAINTENANCE

	Advance Copy to COA	CGASO	CGSAO
• Disbursement Voucher		✓	
• Obligation Request		✓	
• Certified copy of the submitted contract or purchase/work order stamped "Received" by COA		✓	
• Certified copy of transmittal for the advance copy of documents to COA		✓	
• Certificate of Acceptance		✓	
• Post-inspection Report		✓	
• Pictures of Repair work (before and after)		✓	✓

• Waste Materials Report		✓	✓
• Billing Statement/Delivery Receipt/Sales Invoice		✓	
• Notice to Proceed	✓	✓	
• Purchase Order(Replacement)/Work Order(Repair)/Contract	✓	✓	
• PhilGEPS Award Notice Abstract (above 50K)	✓	✓	
• Notice of Award	✓	✓	
• Certificate of PhilGEPS Registration (Platinum Member) or PhilGEPS Registration (Red Member)	✓		
• SEC/DTI Certificate	✓		
• Mayor's Permit	✓		
• Income Tax Return(ITR) Received by BIR (ABC above 500k)	✓		
• Omnibus Sworn Statement (ABC above 50k)	✓	✓	
• BAC Resolution Recommending Award of Contract	✓	✓	
• Abstract of Canvass	✓	✓	
• Request for Quotation/Canvass from atleast 3 Suppliers	✓	✓	
• PhilGEPS RFQ (above 50k)	✓		
• BAC Resolution Resorting to Alternative Method of Procurement "Small Value Procurement"	✓	✓	
• Purchase Request(Replacement)/Job/Work Request(Repair)	✓	✓	✓
• Pre-repair inspection report		✓	
• Repair history of property		✓	
• Authenticated Copy of PAR Motor Vehicle/Equipment	✓	✓	✓
• Authenticated APP, PPMP & APB	✓		
• Such other documents peculiar to the Contract and or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof		✓	

XLIII. SMALL VALUE PROCUREMENT - OTHER MATERIALS AND SERVICES

	Advance Copy to COA	Processing of payment (CGASO)	Recording of Inventory CGSAO
• Disbursement Voucher		✓	
• Obligation Request		✓	
• Certified copy of the submitted contract or purchase order stamped "Received" by COA		✓	
• Certified copy of transmittal for the advance copy of documents to COA		✓	
• Inspection and Acceptance Report		✓	
• Property Acknowledgement Receipt (PAR) if PPE			✓
• Inventory Custodian Slip (ICS) for semi-expendable property			✓
• Distribution List, if held for distribution		✓	
• Pictures of items procured		✓	
• Sales Invoice(Goods) duly signed by the supplier/his authorized representative/Billing Statement(Services)		✓	
• Delivery Receipt duly signed by supplier or his duly authorized representative and received by PE		✓	
• Notice to Proceed	✓	✓	
• Purchase Order(PO)/Contract	✓	✓	
• PhilGEPS Award Notice Abstract (ABC above 50K)	✓	✓	
• Notice of Award	✓	✓	
• Certificate of PhilGEPS Registration (Platinum Member) or PhilGEPS Registration (Red Member)	✓		
• SEC/DTI Certificate	✓		
• Mayor's Permit	✓		
• Income Tax Return (ITR) duly received by BIR (ABC above 500K)	✓		
• Original Omnibus Sworn Statement (ABC above 50K)	✓	✓	
• BAC Resolution Recommending Award of Contract	✓	✓	
• Abstract of Canvass	✓	✓	
• Original Request for Quotation/Canvass from atleast 3 Suppliers	✓	✓	
• PhilGEPS RFQ (ABC above 50K)	✓		
• BAC Resolution Resorting to Alternative Method of Procurement "Small Value Procurement"	✓	✓	
• Purchase Request	✓	✓	
• Requisition and Issue Slip (common use supplies and Equipment)			✓
• Authenticated APP, PPMP & APB	✓		
• Such other documents peculiar to the Contract and or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof		✓	
<i>For procurement of Drugs and Medicine</i>			
• Certificate of product registration from FDA	✓		
• Certificate of good manufacturing practice from FDA	✓		
• Batch release certificate from FDA	✓		
• If the supplier is not the manufacturer, certification from the manufacturer that the supplier is an authorized distributor/dealer of the products/items	✓		
• License to Operate(LTO)	✓		

Note: All Original Documents shall be submitted upon processing of payment.

XLIV. SMALL VALUE PROCUREMENT - INFRASTRUCTURE

	Advance Copy to COA	Processing of Payment (CGASO)		
		First Billing	Progress Billing	Final Billing
• Disbursement Voucher		✓	✓	✓
• Obligation Request		✓	✓	✓
• Certified copy of the submitted contract or work order stamped "Received" by COA		✓		
• Certified copy of transmittal for the advance copy of documents to COA		✓		
• Certificate of Acceptance				✓
• Photocopy of vouchers for previous payments		✓	✓	✓
• Certificate of Completion				✓
• Pictures before, during and after construction of items of work especially embedded items		✓	✓	✓
• Letter request from Contractor for progress payment/final payment		✓	✓	✓
• Statement of Work Accomplished		✓	✓	✓
• Statement of Time Elapsed		✓	✓	✓
• Detailed Accomplishment Report		✓	✓	✓
• Inspection Report by CGIDS		✓	✓	✓
• Result of Test Analysis, if applicable		✓	✓	✓
• Special Bank Guarantee		✓	✓	✓
• Monthly Certificate of Payment		✓	✓	✓
• Contractors Affidavit on payment of Laborers and Materials		✓	✓	✓
• Notice to Proceed	✓	✓	✓	✓
• Work Order/Contract	✓	✓	✓	✓
• Copy of Performance Security	✓	✓		
• PhilGEPS Award Notice Abstract (ABC above 50K)	✓	✓		
• Notice of Award (NOA)	✓	✓		
• Certificate of PhilGEPS Registration (Platinum Member) or PhilGEPS Registration (Red Member)	✓			
• SEC/DTI Certificate	✓			
• Mayor's Permit	✓			
• Income Tax Return(ITR) Received by BIR (ABC above 500K)	✓			
• Omnibus Sworn Statement (ABC above 50K)	✓	✓		
• PCAB License	✓			
• BAC Resolution Recommending Award of Contract	✓	✓	✓	✓
• Abstract of Canvass	✓	✓		
• Request for Quotation/Canvass from atleast 3 Suppliers	✓	✓		
• PhilGEPS RFQ (above 50k)	✓	✓		
• BAC Resolution Resorting to Alternative Method of Procurement "Small Value Procurement"	✓	✓	✓	✓
• Procurement Directives		✓		
• TWG Resolution	✓	✓		
• Job/Work Request	✓	✓		
• Detailed Cost Estimate	✓	✓		
• Scope of Works with PERT/CPM	✓	✓		
• Authenticated APP, PPMP & APB	✓			
• Such other documents peculiar to the Contract and or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof		✓	✓	✓

XLV. REPEAT ORDER

	Advance Copy to COA	Processing of payment CGASO	Recording of Inventory CGSAO
• Disbursement Voucher		✓	
• Obligation Request		✓	
• Certified copy of the submitted contract or purchase order stamped "Received" by COA		✓	
• Certified copy of transmittal for the advance copy of documents to COA		✓	
• Property Acknowledgement Receipt (PAR) in case of PPE			✓
• Inventory Custodian Slip (ICS) for semi-expendable property			✓
• Inspection and Acceptance Report		✓	
• Pictures of items procured		✓	
• Sales Invoice		✓	
• Delivery Receipt		✓	
• Purchase Order(PO)/Contract		✓	
• Notice of Award (with statement that the award is a Special Repeat Order)	✓	✓	
• BAC Resolution Recommending Award of Contract through Repeat Order	✓	✓	
• Certification from the Procurement Service/Unit that the supplier has complied with all the requirements under original contract	✓	✓	

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• Copy of Original Contract/PO	✓	✓	
• Justification for re-ordering from PE	✓	✓	
• BAC Resolution Resorting to Alternative Method of Procurement "Repeat Order"	✓	✓	
• Purchase Request	✓	✓	
• Authenticated APP, PPMP & APB	✓		
• Such other documents peculiar to the Contract and or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof		✓	

XLVI. SHOPPING Sec. 52.1(a) - UNFORESEEN CONTINGENCY

	Advance Copy to COA	Processing of payment CGASO	Recording of Inventory CGSAO
• Disbursement Voucher		✓	
• Obligation Request		✓	
• Certified copy of the submitted contract or purchase order stamped "Received" by COA		✓	
• Certified copy of transmittal for the advance copy of documents to COA		✓	
• Inventory Custodian Slip (ICS) for semi-expendable property			✓
• Picture of items procured		✓	
• Inspection and Acceptance Report		✓	
• Sales Invoice		✓	
• Delivery Receipt (duly received)		✓	
• Notice to Proceed	✓	✓	
• Purchase Order(PO)/Contract	✓	✓	
• Notice of Award	✓	✓	
• Mayors Permit	✓		
• DTI/SEC Registration	✓		
• BAC Resolution Recommending Award of Contract	✓	✓	
• Abstract of Canvass	✓	✓	
• Request for Quotation/Canvass from at least 1 Supplier	✓	✓	
• Sworn affidavit of the Bidder that it is not related to the HOPE by consanguinity or affinity up to third civil degree	✓	✓	
• Statement of the prospective bidder that it is not blacklisted or barred from bidding by the government or any of its agencies, offices, corporations or LGU's	✓	✓	
• BAC Resolution Resorting Alternative Method of Procurement "Shopping 52.1 (a)"	✓	✓	
• Certificate of Emergency Purchase	✓	✓	
• Purchase Request	✓	✓	
• Requisition and Issue Slip	✓		✓
• Authenticated APP, PPMP & APB	✓		
• Such other documents peculiar to the Contract and or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof		✓	

XLVII. EMERGENCY CASES

	Advance Copy to COA	Processing of payment CGASO	Recording of Inventory CGSAO
• Disbursement Voucher		✓	
• Obligation Request		✓	
• Certified copy of the submitted contract or purchase order stamped "Received" by COA		✓	
• Certified copy of transmittal for the advance copy of documents to COA		✓	
• Inspection and Acceptance Report		✓	
• Property Acknowledgement Receipt(PAR) in case of PPE			✓
• Inventory Custodian Slip (ICS) for semi-expendable property			✓
• Pictures of items procured		✓	
• Sales Invoice / Billing Statement		✓	
• Delivery Receipt (duly received)		✓	
• Notice to Proceed	✓	✓	
• Purchase Order(PO)/Contract	✓	✓	
• Copy of Performance Security(INFRA)	✓	✓	
• Notice of Award	✓	✓	
• Mayors Permit	✓		
• DTI/SEC Registration	✓		
• PCAB License(INFRA)	✓		
• NFCC(INFRA) (ABC above P500k)	✓	✓	
• Omnibus Sworn Statement	✓	✓	
• Income Tax Return(ITR) Received by BIR (ABC above 500k)	✓	✓	
• BAC Resolution Recommending Award of Contract	✓	✓	
• Abstract of submitted Price Quotation	✓	✓	

NA

• Price quotation/bids/final offers from atleast 3 invited suppliers	✓	✓	
• BAC Resolution Resorting to Alternative Method of Procurement "Emergency Cases"	✓	✓	
• Justification as to the necessity of purchase	✓	✓	
• Purchase Request	✓	✓	
• Requisition and Issue Slip(RIS), if applicable			✓
• Authenticated APP, PPMP & APB	✓		
• Such other documents peculiar to the Contract and or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof		✓	

XLVIII. DIRECT CONTRACTING

	Advance Copy to COA	Processing of payment CGASO	Recording of Inventory CGSAO
• Disbursement Voucher		✓	
• Obligation Request		✓	
• Certified copy of the submitted contract or purchase order stamped "Received" by COA		✓	
• Certified copy of transmittal for the advance copy of documents to COA		✓	
• Inspection and Acceptance Report		✓	
• Property Acknowledgement Receipt(PAR) in case of PPE			✓
• Inventory Custodian Slip(ICS) for semi-expendable property			✓
• Sales Invoice (goods) duly signed by supplier or his duly authorized representative and received by PE		✓	
• Delivery Receipt (goods) duly received		✓	
• Notice to Proceed	✓	✓	
• Purchase Order(PO) and/Contract	✓	✓	
• PhilGEPS Award Notice Abstract (above 50K)	✓	✓	
• Notice of Award	✓	✓	
• Certificate of PhilGEPS Registration (Platinum Member) or PhilGEPS Registration (Red Member)	✓		
• SEC/DTI Certificate	✓		
• Mayor's Permit	✓		
• Income Tax Return(ITR) Received by BIR	✓		
• BAC Resolution Recommending Award of Contract	✓	✓	
• Certificate of Exclusive Distributorship issued by the principal under oath and authenticated by the embassy/consulate nearest the place of the principal, in case of foreign suppliers	✓	✓	
• Certification from the agency authorized official that there are no sub-dealers selling at lower prices and for which no suitable substitute can be obtained at more advantageous terms to the government	✓	✓	
• Study/survey done to determine that there are no sub-dealers selling at lower prices and for which no suitable substitute can be obtained at more advantageous terms to the government	✓	✓	
• Request for Quotation with terms and condition of sale	✓	✓	
• Certification of the BAC in case of procurement of critical plant components and/or maintain certain standards	✓	✓	
• BAC Resolution Resorting to Direct Contracting	✓	✓	
• Purchase Request/Job Request	✓	✓	
• Authenticated APP, PPMP & APB	✓		
• Such other documents peculiar to the Contract and or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof		✓	

XLIX. SHOPPING Sec. 52.1(b) - SUPPLIES AND MATERIALS EXPENSE

	Advance Copy to COA	Processing of payment CGASO	Recording of Inventory CGSAO
• Disbursement Voucher		✓	
• Obligation Request		✓	
• Certified copy of the submitted contract or purchase order stamped "Received" by COA		✓	
• Certified copy of transmittal for the advance copy of documents to COA		✓	
• Inspection and Acceptance Report		✓	
• Inventory Custodian Slip (ICS) for semi-expendable property and Equipment			✓
• Duly signed Distribution List (Goods for Distribution)		✓	
• Pictures of items procured		✓	
• Sales Invoice		✓	
• Delivery Receipt (duly received)		✓	
• Notice to Proceed	✓	✓	
• Purchase Order(PO)/Contract	✓	✓	
• PhilGEPS Award Notice Abstract (above 50K)	✓	✓	
• Notice of Award	✓	✓	

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• Certificate of PhilGEPS Registration (Platinum Member) or PhilGEPS Registration (Red Member)	✓		
SEC/DTI Certificate	✓		
Mayor's Permit	✓		
• Income Tax Return(ITR) Received by BIR	✓		
• BAC Resolution Recommending Award of Contract	✓	✓	
• Abstract of Canvass	✓	✓	
• Request for Quotation/Canvass from atleast 3 Suppliers	✓	✓	
• Sworn affidavit of the Bidder that it is not related to the HOPE by consanguinity or affinity up to third civil degree	✓	✓	
• Statement of the prospective bidder that it is not blacklisted or barred from bidding by the government or any of its agencies, offices, corporations or LGU's/Omnibus Sworn Statement	✓	✓	
• PhilGEPS RFQ (above 50k)	✓		
• BAC Resolution Resorting Alternative Method of Procurement "Shopping 52.1 (b)"	✓	✓	
• Certificate of Non-Availability in the PS-DBM	✓		
• Purchase Request	✓	✓	
• Requisition and Issue Slip(common use supplies and Equipment)			✓
• Authenticated APP, PPMP & APB	✓		
• Such other documents peculiar to the Contract and or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof		✓	

L. VARIATION ORDER - INFRASTRUCTURE

	Advance Copy to COA	Processing of Payment (CGASO)
• Disbursement Voucher		✓
• Obligation Request		✓
• Certified copy of the submitted Change Order/Extra Work Order stamped "Received" by COA		✓
• Certified copy of transmittal for the advance copy of documents to COA		✓
• Copy of Approved Change Order/Extra Work Order	✓	✓
• Authenticated Copy of Approved Original Contract/Work Order	✓	✓
• Copy of approved original plans indicating the affected portions of the project duly revised plans and specifications, if applicable indicating the changes made which shall be color coded	✓	
• Copy of Agency's report establishing the necessity/justification for the need of such CO/EWO which shall include: a) computation as to the quantities of the additional works involved per items indicating the specific stations where such works are needed; b) date of inspection conducted and the result of inspection; c) detailed estimate of the unit cost of such items of work for new unit cost including those expressed in volume/area/lump-sum/lot	✓	
• Copy of approved/revised PERT/CPM Network Diagram which shall be colored, reflecting the effect of additional/deductive time on the contract period and the corresponding detailed computations of the additional/deductive time for the subject change order/extra work order	✓	
• Copy of approved detailed breakdown of cost for the Original Contract	✓	
• Copy of detailed breakdown of contract cost for the variation order	✓	
• Copy of the COA Technical Evaluation Report for the Original Contract	✓	
• If the Variation Order to be reviewed is not the 1st variation order, all of the above requirements for all previously approved variation orders, if not yet reviewed, otherwise copy of the COA Technical Evaluation Report for the previously approved variation orders	✓	
• Authenticated Copy of NTP of Original Contract	✓	✓
• Additional Copy of Performance Security in prescribed form and amount in variation order exceeds 10% (ten percent) of the original contract cost	✓	
• Such other documents peculiar to the Contract and or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof		✓

LI. RELEASE OF RETENTION

	CGASO
• Disbursement Voucher	✓
• Obligation Request	✓
• Letter request for substitution, if applicable	✓
• Copy of Warranty security in the form of cash, check, bank guarantee, irrevocable standby letter of credit from commercial bank, GSIS or surety bond callable on demand, if applicable	✓
• Authenticated copy of Certificate of Acceptance	✓
• Certification from the end user that the project is completed, inspected and accepted/ Certificate of Final Acceptance	✓
• Authenticated copy of Paid DV on final payment	✓

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• Authenticated copy of Paid DV on progress payment with retention	✓
• Such other documents peculiar to the Contract and or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof	✓

LII. AMENDMENT TO ORDER

	Advance Copy to COA	Processing of Payment (CGASO)
• Disbursement Voucher		✓
• Obligation Request		✓
• Certified copy of the submitted work or purchase order stamped "Received" by COA		✓
• Certified copy of transmittal for the advance copy of documents to COA		✓
• Inspection & Acceptance Report		✓
• Billing Statement/Sales Invoice		✓
• Notice to proceed	✓	✓
• Contract/Purchase Order (PO)/Work Order (WO) for Amendment to Order	✓	✓
• Copy of Previous Work Order/Contract	✓	✓
• Copy of Agency's report establishing the necessity/justification for the need of such CO/EWO which shall include: a) computation as to the quantities of the additional works involved per items indicating the specific stations where such works are needed; b) date of inspection conducted and the result of inspection; c) detailed estimate of the unit cost of such items of work for new unit cost including those expressed in volume/area/lump-sum/lot	✓	
• Copy of approved/revised PERT/CPM Network Diagram which shall be colored, reflecting the effect of additional time on the contract period and the corresponding detailed computations of the additional time for the subject	✓	✓
• Copy of approved detailed breakdown of cost for the Original Contract	✓	
• Copy of detailed breakdown of contract cost for the amendment to order	✓	
• Authenticated Copy of NTP of Original Contract	✓	✓
• Authenticated APP, PPMP & APB	✓	
• Such other documents peculiar to the contract and/or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof		✓

LIII. NEGOTIATED PROCUREMENT - TWO FAILED BIDDING

	Advance Copy to COA	Processing of payment CGASO	Recording of Inventory CGSAO
• Disbursement Voucher		✓	
• Obligation Request		✓	
• Evidence of Invitation of 3 Observers in all stages of the procurement process pursuant to Section 13.1 of the Revised IRR of RA No 9184		✓	
• Certified copy of the submitted contract or purchase order stamped "Received" by COA		✓	
• Certified copy of transmittal for the advance copy of documents to COA		✓	
• Inspection & Acceptance Report		✓	
• Property Acknowledgement Receipt (PAR) if PPE			✓
• Inventory Custodian Slip (ICS) for semi-expendable property(50k below)			✓
• Original and Duly Signed Distribution List, if held for distribution		✓	
• Pictures of items procured		✓	
• Billing Statement/Sales Invoice		✓	
• Delivery Receipt, if applicable		✓	
• Notice to proceed	✓	✓	
• Purchase Order (PO)/ Contract	✓	✓	
• PhilGEPS Award Notice Abstract (above 50K)	✓	✓	
• Notice of Award (NOA)	✓	✓	
• Copy of Performance Security/Bond	✓	✓	
• PhilGEPS Registration (Platinum Members) or PhilGEPS Registration (Red Member);	✓		
• SEC/DTI Certificate;	✓		
• Mayor's Permit	✓		
• BAC Resolution Recommending Award of Contract	✓	✓	
• Eligibility Documents in case of Infrastructure projects	✓		
• Abstract of Canvass	✓	✓	
• Original Request for Quotation/Canvass from at least 3 Supplier	✓	✓	
• PhilGEPS RFQ (above 50k)	✓		
• Minutes of Bid Opening	✓		
• Agenda and/or Supplemental Bid Bulletins, if any	✓		
• Invitation to at least three suppliers/contractors	✓		
• Bac Resolution Recommending Revision of APP and the use of Negotiated Procurement under Two Failed Biddings	✓	✓	

• Mandatory Review of TWG	✓		
• BAC Resolution Declaring Second Failure of Bidding	✓	✓	
• Minutes of Pre-Bid Conference	✓		
• BAC Resolution declaring Failure of Bidding	✓	✓	
• Minutes of Pre-Bid Conference (Approved Budget for Contract P1.0 million and above)	✓		
• Copy of Advertisement of Invitation to Bid/Request for expression of interest((i)Printout copy of advertisement posted in PhilGEPs, (ii)Certification from the HEAD of BAC Secretariat on the posting of advertisement at conspicuous places, (iii)Printout copies of advertisement posted in agency website, if any)	✓		
• Minutes of Pre-procurement Conference for projects costing above 5Million& above-infrastructure, 2Million & above- goods, and 2Million & above for consulting services	✓		
• Procurement Directive	✓		
• TWG Resolution	✓		
• Approved DF	✓		
• Purchase Request/Repair Request/Work Request	✓		
• Requisition and Issue Slip (common use supplies and Equipment)			✓
• Authenticated APP, PPMP & APB	✓		
• Such other documents peculiar to the contract and/or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof		✓	

LIV. NEGOTIATED PROCUREMENT - AGENCY TO AGENCY AGREEMENT

	Advance Copy to COA	Processing of payment CGASO	Recording of Inventory CGSAO
• Disbursement Voucher		✓	
• Obligation Request		✓	
• Certified copy of the contract or purchase/work order submitted and stamped "Received" by COA		✓	
• Certified copy of transmittal for the advance copy of documents to COA		✓	
• Inspection and Acceptance Report		✓	
• Property Acknowledgement Receipt (PAR) if PPE			✓
• Inventory Custodian Slip (ICS) for semi-expendable property (50k below)			✓
• Distribution List, if held for distribution			✓
• Original Billing Statement/Sales Invoice		✓	
• Original Delivery Receipt, if applicable		✓	
• Pictures of Items Procured		✓	
• Notice to Proceed		✓	
• Memorandum of Agreement with the Servicing Agency		✓	
• Performance Bond and/or Warranty Security	✓	✓	
• PhilGEPs Award Notice Abstract (above 50K)	✓	✓	
• Notice of Award (NOA)	✓	✓	
• Approved BAC Resolution for the Servicing Agency	✓	✓	
• Certificate of PhilGEPs Registration (Platinum Member) or	✓	✓	
• PhilGEPs Registration (Red Member)	✓		
• SEC/DTI Certificate	✓		
• Mayor's Permit	✓		
• Income Tax Return(ITR) Received by BIR	✓		
• Original Omnibus Sworn Statement	✓	✓	
• BAC Resolution recommending the use of Agency-to-Agency Agreement to the head of the procuring agency	✓	✓	
• Certificate from the relevant officer of the Servicing Agency that the latter complies with all the conditions prescribed under Section 5 (a) and (b) of the Guidelines	✓	✓	
• Cost-benefit Analysis by the Procuring Agency indicating that entering into an Agency-to-Agency Agreement with the Servicing Agency is more efficient and economical for the government	✓	✓	
• Purchase Request	✓	✓	
• Authenticated APP, PPMP & APB	✓		
• Such other documents peculiar to the Contract and or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof	✓		

LIV. PUBLIC BIDDING - GOODS

	Advance Copy to COA	Processing of Payment or Initial Call-off (CGASO)	Call-off Payment	Recording of Inventory (SAO)
• Disbursement Voucher		✓	✓	
• Obligation Request and Updated Status of Obligation in case of Framework Agreement		✓	✓	

• Evidence of Invitation of 3 Observers in all stages of the procurement process pursuant to Section 13.1 of the Revised IRR of RA No 9184		✓		
• Certified copy of the submitted contract or purchase order stamped "Received" by COA		✓		
• Inventory Custodian Slip (ICS), for semi-expendable property				✓
• Original and Duly signed Distribution list, for items held for distribution		✓	✓	
• Property Acknowledgment Receipt (PAR), For PPE				✓
• Inspection and Acceptance Report		✓	✓	
• Certificate of Acceptance		✓	✓	
• Sales Invoice(goods)/Billing Statement(services)		✓	✓	
• Delivery Receipts(goods)		✓	✓	
• Pictures of Items Procured		✓	✓	
• Printed copy of posting of Notice of Award, Notice to Proceed and Contract of award in the PhilGEPS	✓			
• Notice to Proceed, indicating the date of receipt by the supplier	✓	✓	✓	
• Purchase Order/Work Order/Call-off	✓	✓	✓	
• Approved Contract/Framework	✓	✓	✓	
• Detailed Breakdown of the Contract Cost(i) indicating costs and dates of acquisition of the equipment, quantities and cost of materials, spare parts, and supplies furnished by the contractor for janitorial/security/maintenance services (ii)indicating the monthly lease payment and period of lease for lease contracts	✓			
• Detailed Breakdown of ABC	✓			
• Copy of Performance Security	✓	✓		
• Notice of Award	✓	✓		
• BAC Resolution recommending approval and approval by the HOPE of the Procuring Entity of the Resolution of the BAC recommending award of contract	✓	✓		
• Notice of Post Qualification	✓			
• BAC Resolution Declaring Winning bidder	✓	✓		
• Post-Qualification Report of TWG	✓			
• Abstract of Bids	✓			
• Bid Evaluation Report	✓			
<i>Technical and Financial Components</i>				
• Income Tax Return (ITR)duly Received by BIR	✓			
• PhilGEPS Registration (Platinum Members) or PhilGEPS Registration (Red Member);	✓			
SEC/DTI Certificate;	✓			
Mayor's Permit	✓			
• Tax Clearance approved by the BIR	✓			
• Statement of all Ongoing Government and Private Contracts	✓			
• Statement of Single Largest Completed Contract (SLCC)	✓			
• Bid Security in Prescribed Form	✓	✓		
• Technical Specifications	✓			
• Schedule of Requirements	✓	✓	✓	
• Original Omnibus Sworn Statement	✓	✓		
• Original Notarized Secretary's Certificate, if applicable	✓	✓		
• Audited Financial Statement	✓			
• Net Financial Contracting Capacity (NFCC)	✓	✓		
• Joint Venture Agreement (JVA), if applicable	✓	✓		
• Certification from the DTI if the bidder claims preference as Domestic bidder, as applicable	✓			
• Bid Form	✓	✓		
• Minutes of Bid Opening	✓	✓		
• Agenda and/or Supplemental Bid Bulletins, if any	✓	✓		
• Minutes of Pre-Bid Conference (Approved Budget for Contract P1.0 million and above)	✓	✓		
• Copy of Advertisement of Invitation to Bid/Request for expression of interest((i)Printout copy of advertisement posted in PhilGEPS, (ii)Certification from the HEAD of BAC Secretariat on the posting of advertisement at conspicuous places, (iii)Printout copies of advertisement posted in agency website, if any)	✓			
• Bidding documents	✓			
• Minutes of Pre-procurement Conference for projects costing above 5Million& above-infrastructure, 2Million & above- goods, and 2Million & above for consulting services	✓			
• Procurement Directives	✓			
• TWG Resolution	✓			
• Purchase Request	✓	✓		
• Requisition and Issue Slip (Common use supplies and Equipment)				✓
• Approve DF	✓			
• Authority to purchase, in case of motor vehicle	✓			
• Authenticated APP, PPMP & APB	✓			

• Such other documents peculiar to the contract and/or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof		✓	✓	
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Note: Attach authenticated copies of the required documents to succeeding payments if original copies were already attached to the first payment.

LVI. PUBLIC BIDDING - INFRASTRUCTURE

	Advance Copy to COA	Processing of Payment (CGASO)		
		First Billing	Progress Billing	Final Billing
• Disbursement Voucher		✓	✓	✓
• Obligation Request		✓	✓	✓
• Evidence of Invitation of 3 Observers in all stages of the procurement process pursuant to Section 13.1 of the Revised IRR of RA No 9184		✓		
• Certified copy of the submitted contract or work order stamped "Received" by COA		✓		
• Certified copy of transmittal for the advance copy of documents to COA		✓		
• Copy of Warranty Security, in lieu of Retention Money				✓
• Photocopy of vouchers of all previous payments		✓	✓	✓
• Certificate of Acceptance by the Agency				✓
• Certificate of Completion				✓
• Billing Statement		✓	✓	✓
• Letter request from contractor for final payment		✓	✓	✓
• Pictures/Geotagged photos before, during and after construction of items of work especially embedded items		✓	✓	✓
• Statement of Work Accomplished		✓	✓	✓
• Statement of Time Elapsed		✓	✓	✓
• Inspection Report by CGIDS		✓	✓	✓
• Result of Test Analysis, if applicable		✓	✓	✓
• Monthly Certificate of Payment		✓	✓	✓
• Contractors Affidavit on payment of Laborers and Materials		✓	✓	✓
• Evidence of Invitation of 3 Observers in all stages of the procurement process pursuant to Section 13.1 of the Revised IRR of RA No 9184		✓		
• Certified copy of the submitted contract ore purchase order stamped "Received" by COA		✓		
• Printed copy of posting of Notice of Award, Notice to Proceed and Contract of award in the PhilGEPS		✓		
• Notice to Proceed, indicating the date of receipt by the contractor	✓	✓	✓	✓
• Copy of Approved Change Order and/or Extra Work Order			✓	✓
• Work Order	✓	✓	✓	✓
• Approved Contract	✓	✓	✓	✓
• Copy of document containing the detailed breakdown of the contract cost including the detailed breakdown of estimates and/or unit cost analysis/derivation for each work item expressed in volume/area/lump sum/lot, if Contract	✓	✓	✓	✓
• Detailed Breakdown of ABC	✓			
• Copy of Performance Security	✓	✓		
• Notice of Award	✓	✓	✓	✓
• BAC Resolution recommending approval and approval by the HOPE of the Procuring Entity of the Resolution of the BAC recommending award of contract	✓	✓		
• Post Qualification Report	✓	✓		
• Notice of Post Qualification	✓	✓		
• BAC Resolution Declaring Lowest Bid	✓	✓		
• Post-Qualification Report of TWG	✓	✓		
• Bid Evaluation Report	✓	✓		
<i>Technical and Financial Components</i>				
• Income Tax Return (ITR) duly Received by BIR	✓			
• PhilGEPS Registration (Platinum Members) or PhilGEPS Registration (Red Member);	✓			
• SEC/DTI Certificate;	✓			
• Mayor's Permit	✓			
• Tax Clearance approved by the BIR	✓			
• Statement of All Ongoing Government and Private Contracts	✓	✓		
• Statement of Single Largest Completed Contract (SLCC)	✓	✓		
• Philippine Contractors Accreditation Board (PCAB)License	✓			
• Bid Security in Prescribed Form	✓	✓		
• Original Omnibus Sworn Statement	✓	✓		
• Original Notarized Secretary's Certificate, if applicable	✓	✓		
• Audited Financial Statement	✓			
• Net Financial Contracting Capacity (NFCC)	✓	✓		
• Joint Venture Agreement (JVA), if applicable	✓	✓		
• Bid Form	✓	✓		
• Bid Prices in Bill of Quantities	✓	✓		

• Program of Work and Detailed Estimates	✓	✓		
• Drawings	✓	✓		
• As-built plans	✓	✓		
• Minutes of Bid Opening	✓	✓		
• Agenda and/or Supplemental Bid Bulletins, if any	✓	✓		
• Minutes of Pre-Bid Conference (Approved Budget for Contract P1.0 million and above)	✓	✓		
• Copy of Advertisement of Invitation to Bid/Request for expression of interest (News Paper clippings of advertisement Printout copy of advertisement posted in PhilGEPS, Certification from the HEAD of BAC Secretariat on the posting of advertisement at conspicuous places, Printout copies of advertisement posted in agency website, if any)	✓			
• Bidding documents	✓			
• Minutes of Pre-procurement Conference for projects costing above 5Million& above-infrastructure,2Million &above- goods, and 1Million&above for consulting services	✓	✓		
• Procurement Directive	✓	✓		
• TWG Resolution	✓	✓		
• Purchase Request	✓	✓		
• Detailed Cost Estimate	✓	✓		
• Scope of Works	✓	✓		
• Copy of the Approved PERT/CPM Network Diagram and Detailed computations of the Contract time	✓	✓		
• Authenticated APP	✓			
• Such other documents peculiar to the contract and/or to the mode of procurement and considered necessary in the auditorial review and in the technical evaluation thereof		✓	✓	✓

Note: Attach authenticated copies of the required documents to succeeding payments if original copies were already attached to the first payment.

Office/Unit Logo

Philippine Coast Guard
(OFFICE/UNIT)
(Office/Unit Address)

(Current date)

(CURRENT RESIDENT AUDITOR)

(Current Position)

(Designation)

Philippine Coast Guard

Dear Sir/Ma'am,

Submitted herewith are the advance copy of pertinent documents listed below for the (Office/Unit) (Activity) under the Purchase Order/Work Order/Contract Agreement dated (date) amounting to **Amount in Words (amount in figures)** per COA Circular Nr 2009-001 dated 12 February 2009.

TAB	DOCUMENTS	DATE
A		
B		
C		
D		
E		
F		
G		
H		
I		
J		
K		

For your reference.

Respectfully yours,

(NAME with Signature)

(RANK)

(Designation)