



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

NHQ-PCG/CG-6

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STANDING OPERATING PROCEDURES
NUMBER 13-22

INTERNAL GUIDELINES ON OFFICIAL LOCAL AND FOREIGN TRAVELS OF
PHILIPPINE COAST GUARD EMPLOYEES

I. REFERENCE:

- a) Executive Order (EO) No. 77 dtd 15 March 2019
- b) DOTr Department Order No. 2019-009

II. PURPOSE:

Following the issuance of Executive Order (EO) No. 77 dated 15 March 2019 entitled "*Prescribing the Rules and Regulations and Rates of Expenses and Allowances for Official Local and Foreign Travels of Government Personnel*", this Standing Operating Procedures (SOP) is being issued pursuant to Section 21(a)(i) thereof which directs all Department Secretaries and those of equivalent rank to prepare and issue internal guidelines on Local and Foreign Travel of personnel in National Government Agencies.

III. COVERAGE:

This SOP covers allowances and expenses for Local and Foreign Travels undertaken by employees of the Philippine Coast Guard (PCG) National Headquarters, Major Commands, Districts, Stations and Sub-stations to fulfill their regular and day-to-day functions and mandates.

Job Order / Contract of Service personnel, when authorized to go on official local travel to carry out an assigned task, shall be entitled to the allowances for official local travels provided under this SOP on a reimbursement basis. It is understood, however, that Job Order / Contract of Service personnel, due to their non-permanent status of employment, shall not be allowed to travel to participate in capacity-building programs.

IV. DEFINITION OF TERMS:

For purposes of this SOP, the following terms are defined as follows:

a. **Approving Authority** refers to the head of agency, functional, admin support, operational support, technical, special service commanders, and district commanders designated as an Approving Authority.

b. **Foreign Travel** refers to travel that involves the crossing of international borders and requires a valid passport to go through the customs of a country of destination.

c. **Local Travel** refers to travel that does not involve the crossing of an international border.

d. **Daily Subsistence Allowance (DSA)** refers to the amount provided to cover expenses for Foreign Travel, which includes costs for hotel accommodation or lodging, meals and incidental expenses.

e. **Daily Travel Expenses (DTE)** refer to the amounts authorized to cover expenses for Local Travel, which consist of (i) costs for hotel accommodation or lodging, including the prescribed taxes and service charges, (ii) meals, and (iii) incidental expenses, including cost for local or inland transportation and reasonable miscellaneous expenses at the Place of Assignment.

f. **Itinerary of Travel (IT)** refers to the form to be submitted by officials and employees of the agency who will travel in an official capacity, detailing, among others, the date and purpose of travel, places to be visited, means of transportation, and the per diem to be granted for travel expenses.

g. **Permanent Official Station (POS)** refers to the place where the office or regular place of business/work of an official or employee is permanently located and where the official or employee is expected to stay most of the time as required by the nature and the duties and responsibilities of the position of such official or employee.

h. **Place of Assignment (POA)** refers to the location where the PCG official or employee is directed to proceed or stay for a specific period of time to perform and carry out an assigned task. It is the destination stated in the approved Travel Order (TO) of the travelling official or employee.

i. **Transportation Expenses** refer to the actual fares of the authorized modes of transportation (e.g., land, sea and air) for local and foreign travel from the POS to the destination or POA and back.

j. **Travel Order (TO)** refers to an order allowing an official or employee of the PCG to proceed to a specific place or location outside his or her permanent official station for a specific period of time to perform a given assignment. All allowable travel expenses must be indicated in the TO. This order shall be issued by NHQ-PCG CGAO/ District Adjutant / Command Adjutant.

k. **Travel Authority (TA)** refers to an authority allowing an official or employee of the PCG for foreign travel for a specific period of time to perform a given assignment. All allowable travel expenses, including clothing allowance, must be indicated in the TA. This order shall be issued by the Department of Transportation (DOTr).

1. **After Activity/Travel Report** refers to the summary of performance during the activity/travel including the purpose, date of travel, accomplishment, participants, and observation/recommendation. This report is required to be submitted in addition to the liquidation/reimbursement of expenses incurred during the travel.

V. GENERAL GUIDELINES:

a. **Basic Conditions for Official Travel.** In order to ensure the judicious use of PCG's appropriation, no official Local or Foreign Travel shall be authorized unless it satisfies the following minimum conditions:

1. The trip is essential to the effective performance of an official or employee's mandate or functions;
2. The trip is required to meet the needs of the agency or is expected to bring substantial benefit to the country;
3. The presence of the official or employee is critical to the outcome of the meeting, conference, seminar, consultation or any official activity to be undertaken;
4. The projected expenses for the trip are not excessive or involve minimum expenditure; and
5. The funding requirement for expenses to be incurred in the trip is included in the approved Annual Plan and Budget of the office or unit concerned.

b. **Alternatives to Travel.** All officials authorized to approve Local or Foreign Travel are required, as far as practicable, to minimize travel costs. Hence, all forms of communication (e.g., teleconferencing, videoconferencing, submission of briefs or position papers) must be explored or considered as alternatives to travel, provided these do not compromise national security and confidentiality of official communications.

c. **Unauthorized Travel.** The following individuals shall not be issued Travel Orders and shall not be entitled to government funding for such trips:

1. Private individuals;
2. Consultants and/or those engaged by the PCG by way of contract of service, ~~except when the travel is required for the performance or completion of deliverables~~ in the contract of service, or in highly meritorious circumstances (e.g. unavailability of qualified employees in highly technical or specialized fields) and upon written justification submitted to the Approving Authority; and
3. Spouses or children of PCG officials, except when diplomatic protocol or established international practices provide otherwise.

d. **Claims for Authorized Travel Expenses.** The general guidelines for claiming travel expenses are as follows:

1. Cash advance for travel allowances shall be claimed before Foreign or Local Travel is undertaken.



2. In the event that the cash advance for travel expenses was not granted prior to the actual travel, claims for the reimbursement of the same shall be made within thirty (30) calendar days after completion of the local travel or sixty (60) calendar days after completion of the foreign travel.

3. All claims for travel expenses shall be processed only upon submission of complete and proper documentary requirements.

4. To preclude double payment, the corresponding portion of the Daily Travel Expense (DTE) for Local Travel, or the Daily Subsistence Allowance (DSA) for Foreign Travel, shall not be allowed when the expenses for transportation, meals and accommodation are provided for by the government or other parties.

VI. OFFICIAL LOCAL TRAVEL:

a. Travel Authority for Local Travel

1. The Commandant, PCG need not secure approval from higher authorities for official Local Travel.

2. The Local Travel of other PCG officials and employees and the payment of their corresponding travel expenses, for less than thirty (30) days, shall be approved by the Approving Authority.

3. Notwithstanding the foregoing, the Office of the President (OP) is not precluded from requiring any official or employee to secure authority for Local Travel from said Office or from another Approving Authority to be designated by it.

4. Travelling without an approved TO is not allowed. Those who travel without an approved TO shall be considered on leave and shall not be allowed to reimburse travel expenses.

5. The request for TO shall be submitted to the approving official together with a Special Order (SO) designating an Officer-in-Charge (OIC), so as not to hamper the day-to-day operations of the office.

b. Authorized Local Travel Expenses to Destinations Beyond the 50-Kilometer Radius from the Permanent Official Station

1. Transportation Expenses and Reasonable Miscellaneous Expenses

1.1 Transportation expenses from the POS to the destination or POA shall cover the following areas: (i) from the POS or residence to the point of embarkation and vice versa; (ii) from the point of embarkation to the point of disembarkation, and vice versa; and (iii) from the point of disembarkation to the destination or POA, and vice versa.

1.2 The transportation expenses shall be in addition to the DTE.

1.3 The official or employee concerned shall not be entitled to transportation

expenses for the entire trip or portion of such trip where a government vehicle or vehicle hire was used.

1.4 If a private vehicle is used, no reimbursement of the cost of gasoline and fuel shall be allowed. However, the official or employee concerned shall be entitled to claim the equivalent cost of the customary mode of transportation.

1.5 The distance from the POS to the destination or POA shall be specifically indicated in the itinerary of travel based on google maps or other distance calculator application if the travel is beyond the 50-kilometer radius distance, when required.

1.6 Claims for reimbursement of actual transportation expenses shall be supported with acceptable proof of transportation fare payments made. For reimbursements amounting to PhP 300.00 and below which are not supported by official receipts, the submission of "Certification of Expenses not Requiring Receipts" (Annex A) shall be required.

1.7 Reasonable miscellaneous expenses such as terminal fees, parking fees, road tolls, etc. using government vehicle from the POS to the destination or POA may likewise be claimed by the travelling official or employee upon submission of acceptable proofs of payments made.

2. Daily Travel Expenses (DTE)

2.1 A PCG official or employee, regardless of rank and position, shall be entitled to DTE at the following rates:

Destination (Region)		Maximum DTE
Cluster I	I, II, III, V, VIII, IX, XII, XIII and ARMM	PhP 1,500.00
Cluster II	VI, VII, X, XI and CAR	PhP 1,800.00
Cluster III	IV-A, IV-B and NCR	PhP 2,200.00

2.2. Claims for payment of DTE shall not require presentation of bills and proof of payment made.

2.3. The allowable DTE shall be based on the following apportionment:

Particulars	%	To Cover
Day of arrival at point of destination (regardless of time) and succeeding day/s thereof on official business	100%	Hotel/lodging (50%) Meals (30%) Incidental Expenses (20%)
Day of departure (regardless of time) if other than date of arrival	50%	Meals (30%) Incidental Expenses (20%)

2.4. Claims for payment of DTE shall be computed based on the approved Itinerary of Travel (IT).



3. Reimbursement of Actual Accommodation Expenses (in excess of the DTE)

3.1 Actual accommodation expenses (excluding expenses for valets, room attendants, laundry, pressing, haircuts and similar services furnished by hotels) in excess of the accommodation component of the DTE may be allowed, but in no case shall the difference exceed one hundred percent (100%) of such component of the prescribed DTE rate, to wit:

Destination (Region)	Maximum Allowable Reimbursement (Accommodation component + 100%)
I, II, III, V, VIII, IX, XII, XIII and ARMM	Php1,500.00
VI, VII, X, XI and CAR	Php1,800.00
IV-A, IV-B and NCR	Php2,200.00

3.2 For reimbursement of actual accommodation expenses, the official or employee concerned shall submit the following: (i) Authority to Reimburse from the Approving Authority, with certification that the expense is absolutely necessary in the performance of an assignment; and (ii) official receipts, statement of accounts and other acceptable proofs of payment made for accommodation. An affidavit of loss shall not be considered as replacement for proofs of payment made.

c. Authorized Local Travel Expenses to Destinations Within the 50-Kilometer Radius from the Permanent Official Station

Employees who undertake Local Travel within the 50-kilometer radius from the Permanent Official Station shall submit a TO to support claims for the following travel expenses:

1. For PCG personnel who shall stay in the Place of Assignment:

1.1 Actual transportation expenses; and

1.2 DTE not exceeding the prescribed rates provided under VI.B.2.2.1 of this SOP. The claim for hotel/lodging expense shall be substantiated by a hotel bill or invoice to prove that the employee stayed in the Place of Assignment for the whole duration of the official travel.

2. For PCG personnel who commute daily from the Place of Assignment to the place of residence or Permanent Official Station:

2.1 Actual fare at the prevailing rates of the ordinary or customary mode of transportation from the POS or residence to the POA and back may be authorized. Reimbursement of transportation expenses shall be supported by Certificate of Non-Availability of Government Vehicle; and

2.2 Meals in an amount not exceeding thirty percent (30%) of the authorized meal component of the DTE. The presentation of proofs of payment made covering the cost of meals shall be required.

d. Authorized Modes of Transportation

1. In all cases, PCG personnel shall use the most economical and efficient mode of transportation. Transportation expenses shall be limited to economy class, which for purposes of this SOP, does not include premium economy class.

2. An employee who is directed to perform an assigned task shall request the use of an official vehicle to go to the Place of Assignment. Personnel concerned shall not be entitled to transportation expenses for the entire trip or portion of such trip where government vehicle is used.

3. Where there is no available official vehicle, said employee shall be allowed to claim transportation expenses in accordance with the prevailing rates of ordinary public conveyance or customary modes of transportation.

4. The use of chartered trips, special hire of public utilities, garage cars, water vessels and other extraordinary means of transportation shall not be allowed unless justified by the prevailing circumstances including, but not limited to: (i) carrying large amounts of cash, bulky equipment and important documents; (ii) inclement weather; (iii) accompanying dignitaries or high-level government officials; or (iv) when time is of the essence. Further, hiring of vehicle or transport service shall be supported by certification from local government that there is no available public transportation plying to and from and stating the prevailing rental rates.

e. Availment of Department of Tourism (DOT) - Accredited Accommodations

If a government agency lacks residential facilities for its personnel on official travel, the approving authority and personnel concerned are encouraged to patronize DOT - accredited accommodations to ensure availment of adequate but reasonably-priced services and amenities.

VII. OFFICIAL FOREIGN TRAVEL:

a. Types of Foreign Travels

Foreign Travels authorized under this SOP shall refer only to those under the following categories:

1. International conferences or meetings to which the Philippine Government has commitments, or to undertake official missions or assignments which cannot be assigned to government officials posted abroad;

2. Scholarships, fellowships, trainings and studies abroad which are grant-funded or undertaken at minimal cost to NGAs, including SUCs, GOCCs, GFIs and LGUs; and

3. Invitations for speaking engagements or receiving of awards from foreign governments/institutions or international agencies/organizations as defined under

international law, whether fully or partially funded by the government, upon the endorsement of the DFA.

In case of trips involving delegations, the Approving Authority shall ensure that the number of participants is kept to the barest minimum and the role of each member in the delegation is clearly specified and justified in the request for approval of Travel Order.

b. Travel Authority for Foreign Travel

1. All PCG employees travelling to other countries shall secure Travel Authority (TA) from the Office of the Secretary of DOTr (SOTr) for official Foreign Travel.

2. The Foreign Travel of PCG employees and the payment of their corresponding travel expenses shall be approved by the Commandant, PCG or any authorized representative.

3. Notwithstanding the foregoing, the OP is not precluded from requiring any official or employee to secure authority to travel abroad from said Office or from another Approving Authority to be designated by it.

4. Travelling without an approved TA is not allowed to claim travel expenses.

5. The request for issuance of TA shall be submitted to the approving official together with a Special Order (SO) designating an Officer-in-Charge (OIC), so as not to hamper the day-to-day operations of the office.

6. The extent of Foreign Travel shall not be more than the duration of the actual event/s or conference to be attended or the necessary engagement period.

7. Certification from the PCG official or employee who will undergo schooling and training that he/she is not due for compulsory or optional retirement within one (1) year after the foreign travel. If the employee who availed the foreign schooling or training opted to retire or resign within one (1) year after schooling or training, he or she shall refund all expenses incurred.

8. No request for cash advance shall be approved unless the expenses for the previous cash advance have been fully liquidated.

c. Authorized Foreign Travel Expenses

1. Pre-Departure Expenses and Return Trip Fees

1.1 Pre-departure expenses not exceeding Php 3,500.00 shall be allowed to cover the following miscellaneous expenses: (i) transportation fare (ii) passport processing fee; (iii) immunization and medical laboratory fees, photographs, portage and the like; (iv) airport terminal fees, if any; and (v) other related expenses. Presentation of proof of payment shall not be required.

1.2 Reimbursement of airport terminal fees imposed at the point/s of embarkation on the return trip to the Philippines, if any, shall be allowed upon

completion of the official trip, subject to presentation of acceptable proofs of payment made.

2. Transportation Expenses

Where transportation is not provided by the host country or sponsoring organization, PCG officials and employees authorized to travel shall be allowed transportation expenses limited only to economy class, which for purposes of this SOP, does not include premium economy class.

3. Clothing Allowance

3.1 For Foreign Travel to tropical or temperate countries coinciding with the summer and spring seasons, clothing allowance shall be granted on pro-rated basis, as follows:

Duration of Stay	Amount
More than one (1) month but less than three (3) months	US\$ 200.00
Three (3) months and more but less than six (6) months	US\$ 300.00
Six (6) months and more	US\$ 400.00

Provided, however, that clothing allowance in connection with study trips to tropical countries shall not exceed US\$300.00

3.2 For Foreign Travel to temperate countries coinciding with the autumn or winter seasons, clothing allowance shall be granted as follows:

Duration of Stay	Amount
Two (2) weeks or less	US\$ 200.00
More than two (2) weeks but less than one (1) month	US\$ 300.00
One (1) month and more	US\$ 400.00

3.3 Clothing allowance may be granted more than once in every twenty-four (24) months. However, total clothing allowance granted to an official/employee shall not exceed US\$ 400.00 within a twenty-four (24)-month period. For this purpose, the Chief Accountant shall issue a certification of clothing allowance granted within the 24-month period.

3.4 Applicable rate of clothing allowance shall be based on the season officially declared by the authorized agency in the country of destination. In case the travel date span two season or coincide with the change of seasons, the prescribed rates of clothing allowance shall be based on the season corresponding to the most number of days of authorized stay.

3.5 Grantees provided by donor institutions with clothing allowance at rates equal to or higher than those indicated above shall no longer be granted said allowance. However, when the clothing allowance granted by the donor is less than the rates indicated above, the personnel concerned may be given the difference.

4. Daily Subsistence Allowance (DSA)

4.1 The DSA of travelling officials and employees shall be based on the daily rates established by the International Civil Service Commission (ICSC) of the United Nations which may be accessed at www.undp.org.ph or at www.dfa.gov.ph of the Department of Foreign Affairs (DFA). When the country of destination is not listed therein, the DSA for the nearest country shall be adopted. When the city of destination is not listed therein, the “elsewhere” rate established for the country shall be adopted.

4.2 The DSA shall only start upon arrival at the country of destination and shall cease upon departure therefrom, at the following percentages:

Particulars	%	To Cover
Day of arrival at point of destination (regardless of time) and succeeding day/s thereof on official business	100%	Hotel/lodging (50%) Meals (30%) Incidental Expenses (20%)
Day of departure for permanent official station (regardless of time) if other than date of arrival	50%	Meals (30%) Incidental Expenses (20%)

4.3 If hotel/lodging, meals and incidental expenses are provided by the host country or donor institution, the DSA shall not be allowed.

4.4 Claims for payment of DSA shall not require presentation of proofs of payments made.

4.5 The Office of the SOTr may authorize PCG personnel to claim the reimbursement of actual accommodation expenses in excess of the accommodation component of the DSA, subject to the following conditions: (i) the difference must not exceed thirty per cent (30%) of such component of the prescribed DSA rate; (ii) the expense is absolutely necessary in the performance of an assignment; and (iii) upon presentation of bills and acceptable proofs of payments made. An affidavit of loss shall not be considered as appropriate replacement for the required bills and proofs of payment made.

5. Payment of DSA Differential

5.1 Payment of DSA differential shall be allowed when PCG personnel on travel abroad are provided by the host government with DSA and allowances lower than those prescribed in this SOP.

5.2 PCG personnel on scholarships, fellowships, trainings, workshops and study grants abroad shall not be allowed to claim DSA differential.

6. Reimbursement of Representation Expenses

6.1 Subject to the approval of SOTr, PCG officials who are authorized to attend international conferences or meetings or undertake official missions or

assignments in the exigency of the service, may be allowed the reimbursement of actual representation expenses not exceeding the hereunder rates, subject to presentation of bills and acceptable proofs of payment made, to wit:

Rank/Position	Maximum Amount
Cabinet Members and of those of equivalent rank	US\$ 1,000.00
Undersecretaries and those of equivalent rank, if they are designated as Head of the Delegation	US\$ 700.00
Assistant Secretaries and those of equivalent rank, if they are designated as Head of the Delegation	US\$ 500.00
Those holding positions lower than an Assistant Secretary level who are designated as Head of the Delegation	US\$ 300.00

6.2 Representation expenses may cover necessary entertainment, contributions, flowers, wreaths, tokens and the like, when justified by circumstances and in conformity with generally accepted customs, usages and practices.

6.3 PCG officials on travel abroad for speaking engagements, and for scholarships, fellowships, trainings, workshops and studies, and those whose travels are fully funded by donors or sponsoring organizations, shall not be allowed reimbursement of representation expenses.

7. Specific Travel-Related Expenses During Scholarships, Fellowships, Trainings and Studies Abroad

7.1 Expenses of PCG personnel related to such travels shall be limited only to pre-departure expenses since donor countries/organizations/institutions shall pay for travel-related expenses.

7.2 In cases where airfares and clothing allowance will not be shouldered by the donors, the personnel concerned may claim the same subject to the provisions of the memorandum of agreement or any similar document entered into by and between the donor and the PCG, and of this SOP.

8. Travel Insurance

PCG officials and employees on Foreign Travel pursuant to this SOP shall be entitled to travel insurance at the minimum amount required by the country of destination, depending on the duration of the official travel or a travel coverage of Php 500,000.00 if there is no minimum coverage set by a country.

9. Payment of DSA Differential

Where PCG personnel on travel abroad, to attend international conferences or meetings or to undertake official missions or assignments, are provided by the host government with DSA and allowances lower than those prescribed in this SOP, such personnel shall only be entitled to the difference.

d. Documentary Requirements for the Grant of Cash Advance / Reimbursement/ Liquidation for DSA (Annex B)

VIII. TRAVEL PROHIBITIONS AND CONDITIONS

- a. All forms of travel junkets shall be strictly prohibited.
- b. The conduct of strategic planning workshops or team building activities abroad shall not be allowed.
- c. The taking of a personal leave immediately before or after the official activity is highly discouraged.
- d. If travel circumstances, such as the nature of activity, purpose and itinerary, indicate that the trip is mainly intended for personal purposes, no part thereof shall be considered as official.
- e. Official foreign trips partially or fully sponsored or funded by private corporations or private individuals shall be fully disclosed. No official or personal travel of PCG officials and employees shall be funded directly or indirectly, fully or partially, by private individuals, including suppliers or contractors, with pending request/s or application/s or future dealings with the agency. This prohibition applies to invitations to travel purportedly to undertake study or assessment of the proponents' capabilities as such contractors or suppliers.

IX. PERIOD FOR LIQUIDATION OF TRAVELLING EXPENSES

- a. The official or personnel concerned shall liquidate his/her travel expenses in accordance with the prescribed liquidation period:

Travel	Period of Liquidation
Local/Domestic Travel	Within one (1) calendar month after his/her return to permanent official station
Foreign Travel	Within two (2) calendar months after his/her return to the Philippines

- b. PCG officials/employees shall submit a Liquidation Report strictly within the prescribed period of liquidation, to be supported by mandatory documents as enumerated in Annex B.
- c. PCG officials or employees with allowed expenses in excess of cash advance shall process his/her reimbursement along with the liquidation. Disbursement voucher and obligation request shall be attached together with the liquidation report including valid receipts to support such claims. Refer to Annex C for the detailed procedures for disbursements of Advances to Officers and Employees.

X. REPORTORIAL REQUIREMENTS AND SANCTION

- a. Within one (1) calendar month after returning to the permanent official station, every personnel authorized to travel under this SOP shall submit to the head of the agency After

Travel Report with recommendations, if any, on the conference or seminar attended, examination or investigation conducted, or mission undertaken.

b. In case of participation in an international conference or convention in which the Philippines is represented by a delegation, a report of the delegation shall be submitted to the OP through the Department Secretary or those of equivalent rank from whose department the head of delegation belongs, copy furnished the Secretary of the DFA, not later than one (1) calendar month after the closing of the conference or convention. Any member of the delegation may also submit a supplementary report.

XI. RULES ON RESOLUTION OF QUERIES:

Issues not covered by this SOP shall be referred to the Office of the Deputy Chief of Coast Guard Staff for Comptrollership, O/CG-6 for resolution/amendment subject to approval of the Commandant, Philippine Coast Guard.

XII. REPEALING CLAUSE:

All provisions of existing issuances that are inconsistent with the provisions of this SOP are hereby amended and modified accordingly.

XIII. EFFECTIVITY:

This SOP shall take effect immediately upon approval, and all of its provisions shall remain valid until amended or revoked.

For Local and Foreign Travel undertaken by PCG officials and employees prior to the issuance of this SOP, claims for the allowable travel expenses provided under Executive Order No. 77 dated 15 March 2019 shall be deemed authorized.

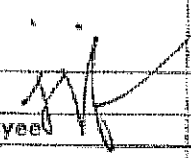
BY COMMAND OF COAST GUARD ADMIRAL ABU:

OFFICIAL

TITO ALVIN G ANDAL
CG COMMO
Chief of Coast Guard Staff



JAYSIEBELL B FERRER
CG CDR
Coast Guard Adjutant

(Agency Name)			
CERTIFICATION OF EXPENSES NOT REQUIRING RECEIPTS <i>Pursuant to COA Circular No. 2017-001 dated June 19, 2017</i>			
Name of Employee		Employee No.	
Office			
Division			
Particulars		Amount (₱)	
TOTAL			
Purpose			
<i>I hereby certify that the above expenses are incurred as they are necessary for the above cited purpose, that above goods and services were acquired from parties not issuing receipts. And that I am fully aware that wilful falsification of statements is punishable by law.</i>			
	Certified correct:	Noted by:	
Signature			
Printed Name	Employee		Immediate Supervisor
	Date		Date



DOCUMENTARY REQUIREMENTS

LIQUIDATION OF CASH ADVANCE FOR TRAVEL - LOCAL

- Liquidation Report
- Valid official Receipt in case of Refund of excess cash advance
- Certificate of Veracity
- Authenticated Copy of Travel Order issued by NHQ-PCG CGAO/ District Adjutant / Command Adjutant
- Authenticated Copy of Previously Approved Itinerary of travel
- Revised Itinerary of Travel, if previous approved itinerary was not followed
- Revised or supplemental office order or any proof supporting change of schedule
- Paper/Electronic plane tickets, boat or bus tickets, boarding pass, terminal fee
- Certificate of Travel Completed (CTC) (Appendix 47)
- Certificate of Appearance/Attendance issued by PCG units, other government agencies and barangay officials with seal
- Hotel room/lodging bills with official receipts in the case of official travel to places within 50-kilometer radius from the last city or municipality covered by the Metro Manila Area, or the city or municipality where their permanent official station is located in the case of those outside the Metro Manila Area, if the travel allowances being claimed include the hotel room/lodging rate.
- Certification by the Head of Agency or authorized representative 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
- RER/Certification of expenses not requiring receipts
- After Travel Report
- Such other pertinent supporting documents as are required by the nature of expense

REIMBURSEMENT OF TRAVEL EXPENSES - LOCAL

- Disbursement Voucher
- Obligation Request
- Certificate of Veracity
- Duly Approved Itinerary of travel
- Approved Travel Order issued by CGAO for NHQ-PCG / Commander for Commands / Commanding Officer for CG Districts
- Paper/Electronic plane tickets, boat or bus tickets, boarding pass, terminal fee
- Certificate of Travel Completed (CTC) (Appendix 47)
- Certificate of Appearance/Attendance issued by PCG units, other government agencies and barangay officials with seal
- Hotel room/lodging bills with official receipts in the case of official travel to places within 50-kilometer radius from the last city or municipality covered by the Metro Manila Area, or the city or municipality where their permanent official station is located in the case of those outside the Metro Manila Area, if the travel allowances being claimed include the hotel room/lodging rate.
- Certification by the Head of Agency or authorized representative 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

- RER/Certification of expenses not requiring receipts
- After Travel Report
- Authenticated APP, PPMP & APB
- Such other pertinent supporting documents as are required by the nature of expense

REIMBURSEMENT OF PER DIEM (LOCAL TRAVEL)

- Disbursement Voucher
- Obligation Request
- Approved Itinerary of travel
- Approved Travel Order issued by CGAO for NHQ-CS / Commander for Commands / Commanding Officer for CG Districts
- Certificate of Travel Completed (CTC)
- Certificate of Appearance/Attendance issued by PCG units, other government agencies and barangay officials with seal
- After Travel Report
- Authenticated APP, PPMP & APB
- Such other pertinent supporting documents as are required by the nature of expense

LIQUIDATION OF CASH ADVANCE FOR TRAVEL - FOREIGN

- Liquidation Report
 - Official Receipt in case of Refund of excess cash advance
 - Certificate of Veracity
 - Travel Authority issued by DOTr
 - Authenticated Copy of previously approved Itinerary of Travel
 - Revised Itinerary of travel, if previous approved itinerary was not followed
 - Revised or supplemental Office Order or any proof supporting the change in schedule
 - Letter of invitation of host/sponsoring country/agency/organization
 - For plane fare, quotations of three travel agencies or its equivalent
 - Flight itinerary issued by the airline/ticketing office/travel agency
 - 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) claimed
 - Document to show the dollar to peso exchange rate
 - Paper/Electronic plane tickets, boat or bus tickets, boarding pass
 - Terminal Fee
 - 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
 - Certificate of Appearance/Attendance
 - Narrative report on trip undertaken/Report on Participation/After Travel Report
 - Certificate of Travel Completed (CTC) (Appendix 47)

- Certificate of Pre-Departure Briefing from NHQ-PCG CG-2 or equivalent for CG Districts and Commands

Additional Requirements:

(Accommodation expenses in excess of the prescribed rate (EO No. 77))

- Approval of the authorities listed under Section 10(a)
- Certification from the Head of Agency that it is absolutely necessary
- Hotel room bills with official receipts
- Such other pertinent supporting documents as are required by the nature of expense

REIMBURSEMENT OF TRAVEL EXPENSES - FOREIGN

- Disbursement Voucher
- Obligation Request
- Certificate of Veracity
- Travel Authority issued by DOTr
- Duly Approved Itinerary of travel
- Letter of invitation of host/sponsoring country/agency/organization
- Invitation addressed to the agency inviting participants (issued by the foreign country) in case of seminars/training
- Acceptance of the nominee as participants (issued by the foreign country), in case of seminars/training
- Programme Agenda and Logistics Information, in case of seminars/training
- For plane fare, quotations of three travel agencies or its equivalent
- Flight itinerary issued by the airline/ticketing office/travel agency
- 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 to be claimed
- Computation of Daily Subsistence Allowance (DSA) claimed
- Document to show the dollar to peso exchange rate
- Paper/Electronic plane tickets, boat or bus tickets, boarding pass
- Terminal fee
- 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
- Certificate of Appearance/Attendance
- Narrative report on trip undertaken/Report on Participation/After Travel Report
- Certificate of Travel Completed (CTC) (Appendix 47)
- Authenticated APP, PPMP & APB
- Certificate of Pre-Departure Briefing from NHQ-PCG CG-2 or equivalent for CG Districts and Commands

Additional Requirements:

(accommodation expenses in excess of the prescribed rate (EO No. 77))

- Approval of the authorities listed under Section 10(a)
- Certification from the Head of Agency that it is absolutely necessary
- Hotel room bills with official receipts
- Such other pertinent supporting documents as are required by the nature of expense



Government Accounting Manual (GAM) for National Government Agencies - Volume I

Chapter 6 – DISBURSEMENTS

Sec. 28. Procedures for Disbursements of Advances to Officers and Employees

Area of Responsibility	Seq. No.	Activity
<u>Receipt and Liquidation of Cash Advance for Travel</u>		
Various Units Officers/Employees Concerned	1	Receives the approved check and Copy 4 of DV from Cash/Treasury Unit.
		<i>Note 1</i> – Officers/Employees shall sign on the received portion of the original copy of the DV to acknowledge receipt of traveling allowance.
	2	Upon return to the official station, prepares the LR in two copies and signs in Box A or “Certification” portion. Attaches appropriate SDs such as IT, CTC, Certificate of Appearance, Travel Report, Plane/Boat Ticket, and RER.
		<i>Note 2</i> – The LR together with the appropriate SDs shall be submitted to the Accounting Division/Unit upon return to the official station as follows: <ul style="list-style-type: none"> • Local travel – within 30 days • Foreign travel – within 60 days
		<i>Note 3</i> – If there is unused/excess traveling allowance, the amount shall be refunded to the Cashier/ Collecting Officer who shall in turn issue the OR to acknowledge receipt of amount refunded.
		<i>Note 4</i> – The DV and ORS shall be prepared by the official/ employee concerned for the reimbursement of allowable traveling expenses incurred in excess of the cash advance.
Supervisor of Official/Employee Concerned	3	Signs in Box B “Certified: Purpose of travel/cash advance duly accomplished” portion of the LR.
Official/Employee Concerned	4	Submits Copies 1-2 of the LR, SDs to Accounting Division/Unit for processing and certification of Box C “Certified: SDs complete and proper” and recording of the actual traveling expenses.
Accounting Division/Unit Releasing/Receiving Clerk	5	Checks completeness of SDs. If complete, acknowledges receipt of the LR, returns Copy 2 to the claimant and records the same in the logbook.

Area of Responsibility	Seq. No.	Activity
		Otherwise, returns the documents to the claimant for appropriate action.
Chief Accountant/Head of Accounting Division/Unit	6	Verifies completeness and propriety of the SDs. If complete and proper, signs in Box C, "Certified: SDs complete and proper" portion of the LR. Otherwise, prepares letter informing the claimant of the deficiencies. <i>Note 5 – Upon compliance of the deficiencies, refer to Sequence No. 4.</i>
		<u>Recording of Liquidation of Advances to Officers and Employees</u>
Designated Staff	7	Prepares JEV based on the LR and SDs received. Signs in the "Prepared by" portion of the JEV.
Chief Accountant/Head of Accounting Division/Unit	8	Reviews the JEV and signs in the "Certified Correct" portion.
Designated Staff	9	Records the JEV in the GJ. Files the documents temporarily.
	10	Submits to the COA Auditor Copy 1 of JEVs, LRs and SDs at the end of the month. <i>Note 6 – For the succeeding activities, refer to the Chapter in Financial Reporting for the preparation and submission of Trial Balances, Financial Statements and Other Reports.</i>

- F O R M A T -



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AFTER TRAVEL REPORT

- I. BACKGROUND
- II. PURPOSE
- III. PLACE OF TRAVEL
- IV. DATE OF TRAVEL
- V. ASSESSMENT/OBSERVATION/ACCOMPLISHMENT
- VI. ACTION TAKEN/TO BE TAKEN/RECOMMENDATION
- VII. REMARKS

Prepared by:

Approved by:

- Head of Office -

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