



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

NHQ-PCG

10 May 2021

**STANDING OPERATING PROCEDURES**  
**NUMBER.....08-21**

**Comprehensive Guidelines on the Use of the Cash Advance System**

**I. REFERENCES:**

- A. Presidential Decree 1445, Government Auditing Code of the Philippines dtd 11 June 1978.
- B. Implementing Rules and Regulations of RA 9184 – The Government Procurement Reform Act
- C. Executive Order No. 77 – Prescribing Rules and Regulations and Rates of Expenses and Allowances for Official Local and Foreign Travels of Government Personnel
- D. COA Circular No. 97-002 dated February 10, 1997
- E. COA Circular No. 2012-001 dated June 14, 2012
- F. COA Circular No. 2013-001 dtd 10 January 2013
- G. COA Circular No. 2015-007 dated Oct 22, 2015
- H. COA Circular No. 2016-002 dtd 31 May 2016
- I. COA Circular No. 2017-001 dated June 19, 2017
- J. HPCG/CGIA SOP Nr 001-09 dated 08 April 2009

**II. PURPOSE:**

This SOP prescribes the consolidation and harmonization of all laws, COA, DBM and HPCG rules, regulations, policies, and directives to come up with single reference for Cash Advance System in the PCG.

**III. 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. No cash advance shall be given unless for a legally authorized specific purpose. A cash advance shall be reported on and liquidated as soon as the purpose for which it was given has been served. No additional cash advances shall be allowed to any official or employee unless the previous cash advance given to him is first settled or a proper accounting thereof is made. (Section 89 of PD No. 1445)
- C. Claims against government funds shall be supported with complete documentation. (Section 4 of PD No. 1445)

**SPECIFIC GUIDELINES:**

1. Only permanently appointed officials shall be designated as disbursing officers. PCG personnel with minimum rank of **Seaman First Class (SN1)** for non-officers and **Ensign (ENS)** for officers shall be designated as the PCFC. In no case shall designated SDO will have lower rank than of **Lieutenant Junior Grade (LTJG)**. However, in no case shall the approving personnel (Commander/Chief of Offices) of Petty Cash Vouchers (PCV) shall be designated as one.

<b>PCG UNITS</b>	<b>DESIGNATED PCFC/SDO/DO</b>
Central/Special/Technical/Functional/District	Officer
Station/Sub-Station	Non-Officer

2. The number of Petty Cash Fund Custodian (PCFC) shall be subject to restriction. The Command discourage multiple establishment of PCF for every PCG units/offices. District/Functional Staff shall only have one (1) PCF Custodian to accommodate the District/Functional Headquarters as whole. It shall be the responsibility of the CG Accounting Office to monitor and authorize such establishment.

3. Coast Guard District shall not designate OPCON personnel within their AOR as SDO or PCF Custodian. Personnel on Detached Service (DS) Status shall be designated as SDO and PCF Custodian on their Mother Unit only except those DS on Task Force/Unit.

4. Newly appointed or designated PCFC/DO/SDO shall be briefed by the COA and Chief Accountant respectively before discharging his duties and responsibilities to support the requirement of Section 6.1 on COA Circular Nr 97-002 dtd 10 February 1997. Provided, it shall be **evidenced by a certification** to be signed by the Chief Accountant.

5. Head of the Agency or his duly authorized representative shall issue authority to the Accountable Officer (AO) indicating the maximum accountability, term of designation and purpose of cash advance. – *This shall refer to CGAO/District-level Order issued to the AO.*

6. The Commanding Officer/Chief of Office shall ascertain that he has understood the duties and responsibilities of the appointed PCFC/DO/SDO by issuing a certification for the same.

7. Duly appointed PCFC/DO/SDO shall provide a certification that he has read and understood all relevant provisions of published PCG SOPs and COA Circulars relating to Petty Cash/Cash Advances in accordance with his role and capacity to perform his duties and responsibilities.

8. Funding source of cash advance shall be taken from unit/office APB allocation or from special releases/activity.

9. The term of the SDO shall be six (6) months for the initial designation and one (1) year for the succeeding designations. A SDOs shall cease disbursement functions upon expiration of approved designation.

10. PCFC/DO/SDO undergoing training or education shall remain to be designated as custodian/dispersing officer for the time being. Provided, he can sustain and ensure proper utilization and liquidation of all cash advance in accordance with this SOP.

11. CGETDC shall include subjects and topics pertaining to Logistics and Financial Management System including Cash Advances in the POI/Curriculum of CGOC and CGNOC.

### **B. Bonding of Disbursing Officers:**

1. Every officer whose duties permit or require the possession or custody of government funds or property shall be accountable therefor and for the safekeeping thereof in conformity with law. Every accountable officer shall be properly bonded in accordance with law. (Section 101 of PD No. 1445)

2. An approved fidelity bond shall be non-transferable and personal to the accountable officer and shall remain valid and effective for one (1) year from the time of payment and receipt of the bond premium.

3. Each accountable officer whose total cash accountability is not less than P5,000 shall be **bonded**. The amount of bond shall depend on the total accountability of the officer as fixed by the Head of the Agency. An official or employee who has both money and property accountability shall be bonded only once to cover both accountabilities, but the amount of bond shall be in accordance with the Schedule issued by the Bureau of Treasury.

4. It shall be the responsibility of the Petty Cash Fund Custodian to **renew yearly** the present bond coverage before its expiration while the accountable officer is holding such position for which he has bonded. Failure to renew shall invalidate and void the bond.

5. Cash advances granted for purposes of official travel, both local and foreign, shall not require bonding of the traveling official or employee.

### **GRANTING OF CASH ADVANCES:**

#### **General Guidelines:**

a. The cash advance shall be used solely for the specific legal purpose for which it was granted. It shall be strictly used to expenditures which are impractical to pay by check or Advice to Debit Account (ADA). Under no circumstance shall it be used for encashment of checks or for liquidation of a previous cash advance.

b. Transfer of cash advance from one Accountable Officer (AO) to another shall not be allowed.

c. Only duly appointed or designated disbursing officers may perform disbursing functions. Officers and employees who are given cash advances for official travel need not be designated as Disbursing Officers.

d. Commanding Officers/Chief of Offices who approved PCF/Cash Advances are jointly accountable with their PCFC/DO/SDO.

e. Cash advances for MOOE (except Travel) shall be granted in the name of the bonded SDO.

f. Cash Advances shall not be used to pay capital expenditure or capital outlays.

## **Specific Guidelines:**

### **Petty Cash Fund**

a. The PCF to be establish shall be sufficient for the recurring expenses of the agency for **one month**. The disbursing officers may request replenishment of the cash advance when the disbursements reach at least 75%, or as the need requires, by submitting a replenishment voucher with all supporting documents duly summarized in a report of disbursements.

b. The PCF shall not be used for payment of regular/mandatory expenses, such as rentals, subscriptions, light and water, telephone and internet bills and the like, and purchase of supplies and materials for stock purposes. Payments out of the PCF which shall be made through PCV shall be allowed only for amounts not exceeding P15,000.00 for each transaction, except when a higher amount is allowed by law and/or specific authority by the Commission on Audit.

c. As stated above, PCF shall not be used for payment of regular expenses. The purchase of office/unit load shall be allowed only when no postpaid plan was availed. Similarly, the use of Reimbursement Expense Receipt (RER) shall be subject to limitation. It shall be the duty of the custodian to ensure that the disbursement is appropriate and is an allowable expense.

d. For purchase of supplies and materials, certification of non-availability of supplies to Supply Office shall be signed and issued by Central/Unit SAO.

e. Splitting of transactions to avoid exceeding the ceiling shall not be allowed.

**Regular cash advances** are those granted to DOs/SDOs for any of the following purpose:

a. Salaries and Wages, Commutable allowances, Honoraria and other similar payments to officials and employees.

b. Petty operating expenses consisting of small payments for maintenance and operating expenses which cannot be paid conveniently by check or are required to be paid immediately.

**Special Cash Advances** are those granted on the explicit authority of the Head of the Agency only to duly designated disbursing officers or employees for other legally authorized purposes, as follows:

a. Current Operating Expenditures (COE) of the agency field office or of the activity of the agency undertaken in the field when it is impractical to pay the same by check, such as Salaries, Wages and Allowances and Maintenance and other operating expenses.

b. The special cash advance shall be used to pay the salaries and wages of the employees and the miscellaneous operating expenses of the activity. Payment for each transaction shall not be subject to amount limitation. However, all payments shall be approved by the Commanding Officer/Chief of Office.

c. Travel expenditures, including transportation fare, travel allowance, hotel room/lodging expenses and other expenses incurred by officials and employees in connection with official travel.

d. The amount of the cash advance for Special Cash Advance shall be limited to the requirements for two (2) months. Within 5 days after the end of each month, the disbursing

officer shall submit a Report of Disbursements. Additional cash advances shall be granted on the basis of the activity budget or the requirements for two months, whichever is lower.

e. SDOs shall be guided by the unit's approved Annual Plan and Budget. No cash advance shall be granted for payments on account of Capital Outlay.

#### **Liquidation of Cash Advances:**

Cash advance shall be liquidated as soon as the purpose of which it was granted has been accomplished.

a. Salaries, Wages, Allowances, Honoraria and Other Similar Payments shall be liquidated within five (5) calendar days after the pay period.

b. Cash advances for Maintenance and Other Operating Expenses (COE and FOE) shall be liquidated within 20 calendar days after the end of the year subject to replenishment as frequently as necessary during the year. When cash advance is not used after two (2) months, it must be returned to collecting officer immediately.

c. As soon as the disbursement reaches 75 percent or as needed, the PCF shall be replenished which shall be equal to the total amount of expenditure made therefrom. In case of termination, resignation, retirement or dismissal of the PCF custodian, immediately thereafter.

d. Traveling Expenses within 30 days after the return of the official/employee concerned to his official station for local travel and within 60 days after the return of the official/employee concerned to the Philippines in the case of foreign travel. Where a trip is cancelled, cut short or terminated in advance of the approved itinerary, the amount pre-paid or excess of payment shall be refunded immediately.

e. Special Purpose – as soon as the purpose of the cash advance has been served.

f. All cash advances shall be fully liquidated at the end of each year. Except for petty cash fund, the AO shall refund any unexpended balance to the Cashier/Collecting Officer who will issue the necessary official receipt.

g. Failure of the accountable officer to liquidate his cash advance within the prescribed period shall constitute a valid cause for the withholding of his salary. The instruction of other sanctions is provided for under COA Circular No. 97-002.

#### **Handling, Custody and Disposition of Cash Book/Cash Disbursement Record:**

a. Each SDO/DO shall maintain an official Cashbook (or CDR) where he record his transactions relative to his cash advances. Before discharging his duties, the new SDO/DO shall be briefed by the Accountant and the Internal Auditor on the proper recording of the transactions and other matters related to his work.

b. The cashbook shall be initially opened with a Certification in the opening page indicating and attaching copy of the Designation Orders, Bond and the like. The Certification shall be approved by the Chief of Office/Unit.

c. The SDO/DO shall maintain separate cashbooks for salaries, wages, allowances, etc. and for petty operating expenses. The SDO/DO shall record the transactions in the prescribed cashbook daily. He may record each invoice/ receipt/voucher individually or the total disbursements for the day depending on the volume of the transactions.

d. The SDO/DO shall reconcile the book balance with the cash on hand daily. He shall foot and close the books at the end of each month. The SDO/DO and the Accountant shall reconcile their books of accounts at the end of each month.

e. The DO/SDO shall personally maintain and secure the cashbook. It may be taken from his custody only by the Auditor or an official duly authorized by the Agency Head, who shall issue the necessary receipt.

f. The DO/SDO shall make the Closing Certification upon relief. The Certification shall be approved by his Chief of Office/Units.

g. Upon relief, the DO/SDO shall surrender the Cash Book to the Chief Accountant/Head of Accounting Unit as a requirement for the issuance of clearance.

### **DUTIES AND RESPONSIBILITIES:**

**A. Commanding Officers/Chief of Office** – it shall be his responsibility to ensure the proper granting, utilization and utilization of all cash advances are in accordance with accounting and auditing rules and regulations and the approved APB.

1. Overall responsible to all Cash Advance transactions.
2. Approval of Cash Advance in the Disbursement Voucher
3. Approval of Liquidation Reports
4. Signs required Certification
5. Approval of all disbursements
6. Approval/Examination of the cashbook and cash accounts
7. Takes appropriate action when cash is lost thru any reason including death, accident, indefinite absence, theft, robbery
8. Responsible for holding/pending approval of unit/office clearance of the PCFC prior transfer of assignment of the latter not until liquidation was submitted to Accounting Unit/Office

### **B. Disbursing Officer/Special Disbursing Officer:**

1. Responsible in safeguarding against loss or irregular disbursements of his cash accounts.
2. Ensures proper utilization and liquidation of cash advances
3. The unused balance of PCF shall not be closed/refunded at the end of the year. PCFC shall submit to the Accounting Office all unreplenished Petty Cash Vouchers (PCV) for recording in the books of accounts.
4. Maintains and safeguards Cashbook/CDR
5. Secure records of all cash advance transactions and application thereto. He shall retain photocopies or electronic copies of all documents and records pertaining to his accountability.

6. Surrenders his CDR to Chief Accountant and renders Report of his Accounts to COA Auditor upon cessation of Office.

### **C. Chief/Unit Accountant**

1. Certifies availability of cash by signing Box A of the DV.
2. Verify liquidation voucher and supporting documents and record same in the books of accounts.
3. Retain a copy of the travel advance voucher and itinerary of travel.
4. Keep an index of cash advances and monitor liquidation.

## **IV. PROCEDURES:**

### **A. Granting of Special Cash Advance (SCA):**

1. Before SCA is granted, there should be an approved Disposition Form (DF) or Memorandum as official basis for the purpose and use of such SCA;
2. The SDO duly designated to file the SCA shall attach the following documents:
  - a. Copy of the HPCG Orders / authority officially designating him/her as SDO indicating therein the maximum accountability and purpose of cash advance.
  - b. Approved application for bond and/or Fidelity Bond for the year for cash accountability of P5,001;
  - c. Certification from the Accountant that previous cash advances have been liquidated and accounted for in the books;
  - d. The Disbursement Voucher (DV) will go through the normal disbursement procedures pursuant to GAM. Once the DV is approved, the cash will be debited to the separate bank account other than the payroll account of the SDO; and
  - e. Such other documents that may be required.

### **B. Utilization of Cash Advance**

1. Cash advance shall be utilized in accordance with approved budget for COE or program of expenditure;
2. For special purpose/time-bound undertakings, the Cash Disbursements Record (CDRec) (Annex B) shall be maintained by SDO to monitor the cash advance balance. All transactions for the day shall be recorded immediately.
3. For Field/Extension/Satellite Units Current Operating Expenses (COE), the Cash Disbursements Register (CDReg) \* shall be maintained to record, monitor and report transactions involving the grant, utilization and liquidation of the cash advance.

### **C. Liquidation of Cash Advances**

1. The SDO shall liquidate his/her cash advance as follows:
  - a. For special purpose/time-bound undertakings:
    - 1) As soon as the purpose of the cash advance has been served;
    - 2) The SDO shall prepare the Report of Cash Disbursements (RCDisb) (Annex D) in three (3) copies and submit the same with duly accomplished vouchers and supporting documents to the Accountant. For payments based on receipts and invoices only, he shall also prepare a liquidation voucher which shall be submitted with the report and supporting documents to the Accountant. He shall ensure that receipt of the report is properly acknowledged by the Accountant. The SDO shall be deemed to have complied with the requirement of proper accounting for the cash advance upon the receipt by the Accountant of the liquidation documents referred to above; and
    - 3) Within ten (10) days after receipt of the report and supporting documents from the SDO, the Accountant shall verify the report, record it in the books and submit the same with all the vouchers/payrolls and supporting documents to the Auditor. The cash advance shall be considered liquidated upon the recording thereof by the Accountant in the books of accounts although not yet audited by the COA auditor.
  - b. For Field/Extension/Satellite Units:
    - 1) within twenty (20) days after the end of the year, subject to replenishment as frequently as necessary during the year;
    - 2) The SDO shall submit within five (5) days after month-end the certified copies of the CDRReg with supporting documents to the accounting units of their respective Headquarters/Districts/Major Units for recording or whenever a request for replenishment is made.

#### **Documentary Requirements:**

##### **Payroll Fund for Salaries, Wages, Allowances, Honoraria and Other similar Expenses**

- a. Report of Cash Disbursements certified correct by the accountable officer.
- b. Approved payroll/voucher for payment of salaries, allowances, labor and wages duly acknowledge/signed by the individual payees. – *SDO should be particular with the consistency of the signature of the payees.*

##### **Petty Cash Fund**

- c. Summary Report of Paid Petty Cash Voucher – *duly accomplished and signed by the PCFC*
- d. Report of Disbursements – *submitted upon liquidation*
- e. Petty Cash Vouchers - *duly accomplished and signed by Requestor, PCFC and Commander/Commanding Officer*



- f. **Itemized Purchase Request** – *duly accomplished and signed by Requestor and Commander/Commanding Officer or 2<sup>nd</sup> ranking official*  
*Purchase Request shall be pre-numbered*
- g. Petty Cash Fund Record - *duly accomplished and signed by the PCFC*
- h. Original and valid bills, receipts and invoices.
- i. Reimbursement Expense Receipt (RER) (Annex F) for expenses which cannot be conveniently issued official receipts/invoice – *case to case basis subject to limitation*
- j. Inspection and Acceptance Report (IAR) (Annex I) – *description must be itemized/specific. IAR shall be pre-numbered*
- k. Job/Work Request (Annex J), Request for Pre-repair and Post Repair Inspection (Annex K) and Waste Materials Report (WMR) (Annex L) in case of replacement/repair;
- l. Approved Trip Ticket for gasoline, toll and parking fees;
- m. Canvass from at least three (3) suppliers for purchases involving P1,000 and above, except for the following:
  - 1) Emergency cases,
  - 2) Unforeseen contingency requiring immediate purchase,
  - 3) Purchases made while on official travel/mission/deployment,
  - 4) Those sold by an exclusive dealer or manufacturer, and
  - 5) Purchases from another agency of the government.

Certification of purchase not requiring canvass shall be attached in case the purchase falls within the above exception; *Note: Canvass made via e-mail or telephone call shall be valid only upon presentation of supporting document/evidence*

- n. Summary/Abstract of Canvass (Annex M) or any evidence of canvass on purchases requiring canvass – *shall have the same set of signatories with the three (Canvass) made.*
- o. Inventory Custodian Slip (ICS) (Annex N) for purchase of semi-expendable item – *this shall be supported by picture of the item/s*
- p. Official Receipt (OR) in case of refund; and
- q. Such other supporting document that may be required.

#### **SANCTIONAL/PENAL PROVISIONS:**

a. Every officer of any government agency whose duties permit or require the possession or custody of government funds or property shall be accountable therefor and for the safekeeping thereof in conformity with law.

b. No accountable officer (AO) shall be relieved from liability by reason of his having acted under the direction of a superior officer in paying out, applying, or disposing of the funds or property with which he is chargeable, unless prior to that act, he notified the superior officer in writing of the illegality of the payment, application, or disposition. The officer directing any illegal payment or disposition of the funds or property shall be primarily liable for the loss, while the accountable officer who fails to serve the required notice shall be secondarily liable.

c. Failure of DO/SDO to liquidate his cash advance within the prescribed period shall constitute a valid cause for the withholding/retention or deduction of his salary to be applied in satisfaction of the indebtedness of the individual or for the settlement of the PCG claims against the concerned individual.

**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.

**RECISSION:**


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

**EFFECTIVITY:** This SOP shall take effect immediately.

**BY COMMAND OF ADMIRAL URSABIA JR:**

OFFICIAL:

**FERDINAN B PICAR**  
**COMMO PCG**  
Chief of Coast Guard Staff

  
**MARIE SHERMAINE Y ANDRADE**  
CDR PCG 10/5/21  
Acting Coast Guard Adjutant

**ANNEXES:**

A - Disbursement Voucher (DV) (Appendix 32)  
B - Cash Disbursements Record (CDRec) (Appendix 40)  
C - Cash Disbursements Register (CDReg) (Appendix 43)  
D - Report of Cash Disbursements (RCDisb) (Appendix 41)  
E - Purchase Request (Appendix 60)

F - Reimbursement Expense Receipt (RER) (Appendix 46)  
G - Payroll  
H- Inspection and Acceptance Report (IAR) (Appendix 62)  
I - Job/Work Request  
J - Request for Pre-repair and Post Repair Inspection  
K - Waste Materials Report (WMR) (Appendix 65)  
L - Summary/Abstract of Canvass  
M - Inventory Custodian Slip (ICS) (Appendix 59)

_____ <b>Entity Name</b>		Fund Cluster :	
<b>DISBURSEMENT VOUCHER</b>		Date :	
		DV No. :	
Mode of Payment	<input type="checkbox"/> MDS Check <input type="checkbox"/> Commercial Check <input type="checkbox"/> ADA <input type="checkbox"/> Others (Please specify)		
Payee	TIN/Employee No.:	ORS/BURS No.:	
Address			
Particulars	Responsibility Center	MFO/PAP	Amount
Amount Due			
<b>A.</b> Certified: Expenses/Cash Advance necessary, lawful and incurred under my direct supervision.  _____ Printed Name, Designation and Signature of Supervisor			
<b>B.</b> Accounting Entry:			
Account Title	UACS Code	Debit	Credit
<b>C. Certified:</b>		<b>D. Approved for Payment</b>	
<input type="checkbox"/> Cash available <input type="checkbox"/> Subject to Authority to Debit Account (when applicable) <input type="checkbox"/> Supporting documents complete and amount claimed proper			
Signature		Signature	
Printed Name		Printed Name	
Position	Head, Accounting Unit/Authorized Representative	Position	Agency Head/Authorized Representative
Date		Date	
<b>E. Receipt of Payment</b>			JEV No.
Check/ADA No. :	Date :	Bank Name & Account Number:	
Signature :	Date :	Printed Name:	Date
Official Receipt No. & Date/Other Documents			

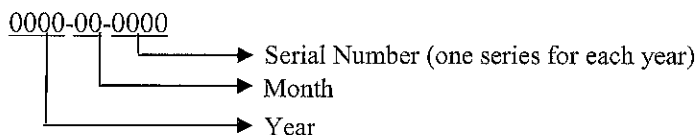
# DISBURSEMENT VOUCHER (DV)

## INSTRUCTIONS

A. The DV is a form used to pay an obligation to employees/individuals/agencies/creditors for goods purchased or services rendered. It shall be prepared by the Requesting Office/Unit. The Accounting Division/Unit shall stamp on the face of this form the date of receipt from the requesting unit.

B. This form shall be accomplished as follows:

1. **Entity Name** – name of the agency/entity
2. **Fund Cluster** – the fund cluster name/code in accordance with UACS in which the disbursement should be charged
3. **Date** – date of preparation of the DV
4. **DV No.** – number assigned to the DV by the Accounting Division/Unit. It shall be numbered as follows:



5. **Mode of Payment** – put a check "√" mark in the appropriate box of the mode of payment (MDS Check, Commercial Check, ADA, Others)
6. **Payee** – name of the payee/creditor
7. **TIN/Employee No.** – Tax Identification Number (TIN) of the claimant/Identification Number assigned by the agency to the officer/employee
8. **ORS/BURS No.** – the serial number of the ORS or BURS supporting the DV
9. **Address** – address of the claimant
10. **Particulars** – brief description of the disbursement
11. **Responsibility Center (Office/Unit/Project and Code)** – the office/unit/project and code assigned to the cost center where the disbursement shall be charged
12. **MFO/PAP** – MFO or PAP as shown in the GAARD/SARO/GARO
13. **Amount** – amount of claim
14. **Certified (Box A)** – certification by the responsible officer having direct supervision and knowledge of the facts of the transaction.
15. **Accounting Entry (Box B)** – the respective accounting entry for the disbursement
16. **Certified (Box C)** – certification by the Head of Accounting Unit or his/her authorized representative on the availability of cash, subject to ADA, on the completeness of the supporting documents and the propriety of the amount claimed.  
The certifying officer shall affix his/her signature and indicate his/her name and position/designation, and the date of signing on the spaces provided.
17. **Approved for Payment (Box D)** – approval by the Head of the Agency or his/her Authorized Representative on the payment covered by the DV.  
The approving officer shall affix his/her signature and indicate his/her name and position/designation, and the date of signing on the spaces provided.
18. **Receipt of Payment (Box E)** – acknowledgment by the claimant or his/her duly authorized representative for the receipt of the check/ADA/cash and the date of receipt. The claimant/payee shall affix his/her signature on the space provided and shall indicate the number and the date of the check, bank name and account number, and OR number and date other relevant documents issued to acknowledge the receipt of payment
19. **JEV No. and Date** – number and date of the JEV covering the DV

C. The DVs shall be prepared in four (4) copies to be distributed as follows:

- Original* – COA, through Accounting Division/Unit together with the supporting documents for submission to the Auditor for post audit
- Copy 2* – Cash Treasury/Unit
- Copy 3* – Accounting Division/Unit
- Copy 4* – Payee



**CASH DISBURSEMENTS RECORD  
(CDRec)**

*INSTRUCTIONS*

- A. This record shall be maintained by each Disbursing/Accountable Officer to monitor the cash advance balance. All transactions for the day shall be recorded immediately. It shall be maintained by fund cluster.
- B. This form shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
  2. **Fund Cluster** – the fund cluster name/code in accordance with the UACS
  3. **Sheet No.** – the sheet number which shall be one series per year
  4. **Accountable Officer/Official Designation/Station** – name, designation and station of the Accountable Officer/Disbursing Officer
  5. **Date** – date of the source document
  6. **ADA/Check/DV/Payroll/Reference No.** – serial number of the ADA/Check/DV/Payroll or other reference document
  7. **Payee** – name of the payee/claimant
  8. **UACS Object Code** – object code in accordance with the UACS
  9. **Nature of Payment** – brief description of the payment
  10. **Cash Advance Received/(Refunded)** – amount of cash advance received, or refunded in negative amount
  11. **Disbursements** – amount disbursed out of the cash advance received
  12. **Cash Advance Balance** – cash advance received less disbursements
- C. The record shall be certified by the Disbursing Officer at the end of each month, or when required to do so by proper competent authority, as follows:

*"CERTIFICATION*

*I hereby certify on my official oath that the foregoing is a correct and complete record of all cash disbursements had by me in my capacity as \_\_\_\_\_ of \_\_\_\_\_ during the  
(Designation) (Name of Agency)  
period from \_\_\_\_\_ to \_\_\_\_\_, inclusive, as indicated in the  
corresponding columns.*

\_\_\_\_\_  
*Name and Signature of Disbursing Officer*

\_\_\_\_\_  
*Date"*



# CASH DISBURSEMENTS REGISTER (CDReg)

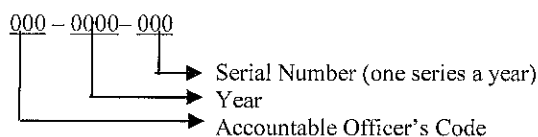
## *INSTRUCTIONS*

- A. The CDReg shall be used by field offices without complete set of books to record, monitor and report transactions involving the cash advances/payments charged thereto, and liquidating thereof by disbursing accountable officer.
- B. It shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
  2. **Sub-Office/District/Division** – name of operating unit
  3. **Municipality/City/Province** – municipality/city/ province where the agency is located
  4. **Fund Cluster** – the fund cluster name/code in accordance with the UACS
  5. **Accountable Officer/Official Designation/Station** – name of the accountable officer/disbursing officer, his/her designation and station
  6. **Register No.** – the number assigned to the register by the Accounting Division/Unit of the Central/Regional/Division Offices and Operating Units
  7. **Sheet No.** – sheet/page number of the register
  8. **Date** – date of the source document
  9. **DV/Payroll/Check No.** – number assigned to DV/payroll/check
  10. **Particulars** – details of cash advance or nature of payments
  11. **Advances for Operating Expenses (19901010) - Amount:**
    - **Cash Advance**– amount of the cash advance received
    - **Payments** – amount disbursed out of the cash advance
    - **Balance** – the difference between the cash advance and payments
  12. **Breakdown of Payments:**
    - **Salaries and Wages- Regular** – amount paid to government employees occupying regular plantilla positions
    - **Salaries and Wages-Casual/Contractual** – amount paid to casual/contractual employees
    - **Office Supplies Expenses** – amount paid for office supplies
    - **Others** – account description, UACS object code and the amount paid for other recurring expenses (to be specified by the agency)
  13. **Certified Correct** – name and signature of the Cashier/Disbursing Officer in every sheet of the register
  14. **Received By** – name and signature of the person who received the register in the CO/RO/Division Office and OU
- C. The “Others” columns shall be used for payment of other expenses which are not classified under the previously enumerated columns, summarized/recapitulated immediately after the totals using the format below:

Recapitulation:

Account Description	UACS Object Code	Amount
Total		

- D. The total of the ‘Advances for Operating Expenses – Payments’ column must always be equal to the sum of the totals of the ‘Breakdown of Payments’ columns.
- E. Every time the cash advance is liquidated, a certified photocopy of this register shall be submitted by the Cashier/Disbursing Officer to the Accounting Division/Unit at the Central/Regional/Division Offices and Operating Units for recording of the transactions in the books of accounts. All cash advances shall be liquidated or reported on in accordance with existing accounting and auditing rules and regulations. A new sheet should be used for every liquidation.
- F. This Register shall be totaled, balanced and ruled. The ruling shall be made in the line immediately after the last entry of all money columns except the ‘Advances for Operating Expenses – Balance’ column.
- G. Upon receipt of the certified register, the Accounting Division/Unit at the Central/Regional/Division Offices and Operating Units shall check entries to the corresponding paid DVs/supporting documents and assign number to the register as follows:







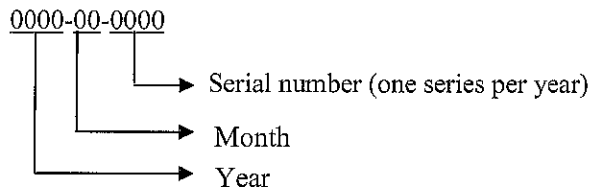
**REPORT OF CASH DISBURSEMENTS  
(RCDIsb)**

*INSTRUCTIONS*

A. This report shall be prepared by the Disbursing Officer to liquidate his/her cash advances for payment of salaries, wages, honoraria, allowances, and other personnel benefits, current operating expenses, and special purpose/time-bound undertakings. It shall be maintained by fund cluster.

B. This report shall be accomplished as follows:

1. **Period Covered** – period covered by the report
2. **Entity Name** – name of the agency/entity
3. **Fund Cluster** – the fund cluster name/code in accordance with the UACS
4. **Report No.** – number assigned to the RCDIsb which shall be as follows:



5. **Sheet No.** – sheet number of the report which shall be one series for each month
6. **Date** – date of the DV/Payroll
7. **DV/Payroll No.** – assigned DV/Payroll number attached to RCDIsb
8. **ORS/BURS No.** – number assigned to Obligation Request Status or Budget Utilization Request Status
9. **Responsibility Center Code** – code assigned to each cost/responsibility center
10. **Payee** – name of the payee/claimant
11. **UACS Object Code** – object code based on UACS
12. **Nature of Payment** – nature of claims paid
13. **Amount** – amount of disbursement paid per DV/Payroll

C. The RCDIsb shall be certified by the Disbursing Officer/Cashier on the last sheet of the report after the totals or when required to do so by proper competent authority, as follows:

*“CERTIFICATION*

*I hereby certify on my official oath that this Report of Cash Disbursements in \_\_\_\_\_ sheet(s) is a full, true and correct statement of all cash disbursements during the period stated above actually made by me in payment for obligations shown in pertinent disbursement vouchers/payroll.*

\_\_\_\_\_  
*Name and Signature of the Disbursing  
Officer/Cashier*

\_\_\_\_\_  
*Official Designation*

\_\_\_\_\_  
*Date”*

D. This report shall be prepared in three (3) copies and to be distributed as follows:

- Original* – COA Auditor, through Accounting Division/Unit together with the original of the paid DVs/payroll and supporting documents
- Copy 2* – Accounting Division/Unit
- Copy 3* – Disbursing Officer’s file



# PURCHASE REQUEST (PR)

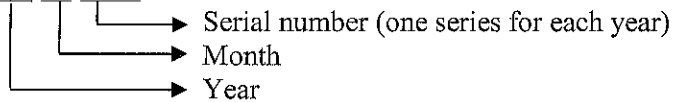
## INSTRUCTIONS

A. The PR is a form used by the Supply and/or Property Custodian for purchasing goods/supplies/property if the item/s requested is/are not available on stock. It shall be prepared by fund cluster.

B. This form shall be accomplished as follows:

1. **Entity Name** – name of the agency/entity
2. **Fund Cluster** – fund cluster name/code in accordance with UACS
3. **Office/Section** – name of the requesting office/section
4. **PR No./Date** – number assigned to the PR and date it was prepared. It shall be numbered as follows:

0000-00-0000



5. **Responsibility Center Code** – the assigned code of the cost/responsibility center requesting the purchase of item/s
6. **Stock/Property No.** – number assigned to the item being requested
7. **Unit** – unit of measurement of goods/property requested (i.e. piece, roll, box, ream, etc.)
8. **Item Description** – brief description of the supplies/goods/property being requested
9. **Quantity** – quantity of supplies/goods/property requested to be purchased
10. **Unit Cost** – estimated cost per unit of the supplies/goods/property being requested
11. **Total Cost** – estimated total cost of the supplies/goods/property being requested (Quantity x Unit Cost)
12. **Purpose** – a brief explanation of the purpose why the supplies/goods/property are being requested
13. **Requested by** – signature, printed name and designation of the person requesting the purchase of the item/s
14. **Approved by** – signature, printed name and designation of the person approving the purchase of the item/s

C. Based on the approved PR, the Supply and/or Property Division/Unit shall process the procurement of the item/s requisitioned.

D. The PR shall be prepared in three copies distributed as follows:

- Original* – Supply and/or Property Division/Unit for their appropriate action, later to be attached to the original DV for the payment of purchased item/s
- Copy 2* – Supply and/or Property Division/Unit File
- Copy 3* – Requisitioning Department/Office/Division File

**REIMBURSEMENT EXPENSE RECEIPT**

Entity Name: _____	Fund Cluster : _____
Date : _____	RER No. : _____
<p style="text-align: center;">RECEIVED from _____ <i>(Name)</i></p> <p style="text-align: right;">_____ the amount <i>(Official Designation)</i></p> <p>of _____ (P _____) <i>(In Words) (in Figures)</i></p> <p>in payment for _____ <i>(Payments for subsistence, services,</i></p> <p style="text-align: center;"><i>rental or transportation should show inclusive dates,</i></p> <p style="text-align: center;"><i>purpose, distance, inclusive points of travel, etc.)</i></p>	
<b>PAYEE</b>	
Name/Signature _____	
Address _____	
<b>WITNESS</b>	
Name/Signature _____	
Address _____	

**REIMBURSEMENT EXPENSE RECEIPT  
(RER)**

*INSTRUCTIONS*

- A. The RER is used to support the expenses which cannot be conveniently issued official receipts/invoice. It shall be submitted to the Accounting Division/Unit together with the LR and other supporting documents. It shall be prepared by fund cluster.
- B. This form shall be accomplished as follows:
1. **Entity Name** – the name of the agency/entity
  2. **Date** – the date of the receipt
  3. **Fund Cluster** – the fund cluster name/code based on the UACS in which the disbursement shall be charged
  4. **RER No.** – the number assigned to the RER
  5. **Name** – the name of the official/employee who travelled
  6. **Official Designation** – the official designation or position of the official/employee who travelled
  7. **In words** – the amount in words of the actual payment made by the official/employee who travelled
  8. **In figures** – the amount in figures of the actual payment made by the official/employee who travelled
  9. **Payments** – the payments for subsistence, services, rental or transportation which show inclusive dates, purpose, distance, inclusive points of travel, etc.
  10. **Payee** – the name, signature and the address of the payee
  11. **Witness** – the name, signature and the address of the witness to the actual payment made by the official/employee who travelled



## PAYROLL

### INSTRUCTIONS

A. The Payroll is a form used by an agency/entity to pay salaries, wages, PERA, and other monetary benefits to its officers/employees for a specific period of time or on a given date.

B. This form shall be accomplished as follows:

1. **For the period** – period covered by the payroll
2. **Entity Name** – name of the agency/entity
3. **Fund Cluster** – the fund cluster name/code in accordance with UACS in which the obligation should be charged
4. **Payroll No.** – payroll number assigned by the Accounting Division/Unit
5. **Sheet \_\_\_\_ of \_\_\_\_ Sheets** – sheet number
6. **Serial No.** – entry number in the payroll
7. **Name** – complete name of the officers/employees covered by the payroll
8. **Position** – position of officers/employees in the payroll
9. **Employee No.** – employee number assigned by the agency/entity concerned
10. **Compensations** – compensations being received by the employee such as Salaries and Wages-Regular, PERA, etc. Additional columns shall be provided by the agency/entity as necessary.
11. **Gross Amount Earned** – total amount of salaries and other compensations earned for the period
12. **Deductions** – amount of authorized deductions such as withholding tax, Philhealth premium, GSIS contributions/loans, etc. from the employee's gross amount earned. Additional columns shall be provided by the agency/entity as necessary.
13. **Total Deductions** – total amount of deductions
14. **Net Amount Due** – gross amount earned less total deductions
15. **Signature of Recipient** – signature of officer/employee, or his/her duly authorized representative receiving the net amount due
16. **Box A** – certification by the authorized official that services was duly rendered as stated.
17. **Box B** – certification of the Head of Accounting Division/Unit on the completeness and propriety of the supporting documents and the availability of cash, and the date the certification was signed
18. **Box C** – approval by the Head of the Agency or his/her Authorized Representative on the payment covered by the Payroll, and the date the certification was signed
19. **Box D** – certification of the Authorized Official/Employee/Disbursing Officer that each employee whose name appears on the payroll has been paid the amount as indicated opposite his/her name, and the date the certification was signed
20. **Box E** – the assigned ORS/BURS and JEV numbers and their respective dates

C. This form shall be prepared in four (4) copies to be distributed as follows:

- Original* – Accounting Division/Unit together with the supporting documents for submission to the COA Auditor for post audit
- Copy 2* – Cash/Treasury Unit
- Copy 3* – Payroll Section, Accounting Division/Unit
- Copy 4* – Payroll Head





## **INSPECTION AND ACCEPTANCE REPORT (IAR)**

### *INSTRUCTIONS*

- A. The IAR is a report submitted by the Inspection Officer/Committee and the Supply and/or Property Custodian on the inspection and acceptance, respectively, of the purchased supplies/goods/equipment/property.
- B. This report shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
  2. **Fund Cluster** – fund cluster name/code in accordance with the UACS
  3. **Supplier** – name of the supplier of supplies/goods/equipment/property
  4. **PO No./Date** – number and date of the Purchase Order
  5. **Requisitioning Office/Dept.** – name of the Requesting Office/Department
  6. **Responsibility Center Code** – code assigned to the cost/responsibility center
  7. **IAR No.** – number of the IAR
  8. **Date** – date of the IAR
  9. **Invoice No.** – number of the Invoice
  10. **Date** – date of the Invoice
  11. **Stock/Property No.** – stock/property number of the item as provided by the Supply and/or Property Division/Unit
  12. **Description** – brief description or details of the item/s purchased
  13. **Unit** – unit of measurement such as piece, roll, box, ream, etc.
  14. **Quantity** – number of units purchased such as one unit, 10, 20, etc.
- C. The Inspection Officer/Committee shall sign, specify the date of inspection, and put a check “✓” mark the “Inspection” portion of the IAR, indicating that he/she has inspected, verified and found in order the items delivered as to quantity and specifications.
- D. The Supply and/or Property Custodian shall acknowledge receipt of the items by indicating in the “Acceptance” portion of the IAR, his/her name, signature, date of acceptance, and a check “✓” mark whether the delivery is complete or partial as to quantity(specify quantity received, if partial).
- E. The IAR shall be prepared in four (4) copies distributed as follows:
- Original* – Supplier (to be attached to the DV)
  - Copy 2* – Inspection Officer/Committee
  - Copy 3* – Accounting Division/Unit (to be attached to the JEV setting up payables)
  - Copy 4* – Supply and/or Property Division/Unit’s file

Department of Transportation  
**PUNONGHIMPILAN TANODBABAYIN NG PILIPINAS**  
(Headquarter Philippine Coast Guard)  
139 25<sup>th</sup> Street, Port Area  
1018, Manila

Job/Work Order Nr.

**JOB/WORK REQUEST**

\_\_\_\_\_  
(Nomenclature)

Date:

\_\_\_\_\_  
(Remarks)

Item Nr	WORK TO BE DONE

**CERTIFICATION**

This is to certify that request stated above cannot be done by this office due to none-availability of fund, materials and equipment to conduct the job.

\_\_\_\_\_  
RECOMMENDED APPROVAL

\_\_\_\_\_  
APPROVED/DISAPPROVED

Department of Transportation  
Philippine Coast Guard  
Headquarters Surface Support Force  
**BRP LAPU-LAPU (MMOV 5001)**  
Pier 13, South Harbor, Port Area Manila

**REQUEST FOR PRE-REPAIR INSPECTION**

DESCRIPTION OF PROPERTY:

Type:  
Brand/Model:  
Acquisition Date:  
Nature of Last Repair:  
Location: Date of Last Repair:  
Serial/Engine No:  
Property No:

DEFECTS/ COMPLAINTS:

Nature and Scope of Work to be done:

**WORK TO BE DONE**

xxxxxxx NOTHING FOLLOWS xxxxxxxxxxxxxxx

Request by:

---

PRE-REPAIR:

FINDINGS:

PRE-INSPECTED BY:

Inspection Committee  
Date:

Maintenance Personnel  
Date:

POST REPAIR:

**Job Order No:**

**Date:**

**Invoice No:**

**Date:**

**Amount per Job Order:**

**Payable Amount:**

FINDINGS:

Inspection Committee

Maintenance Personnel

Date:

Date:

**WASTE MATERIALS REPORT**

Entity Name : \_\_\_\_\_ Fund Cluster : \_\_\_\_\_

Place of Storage : \_\_\_\_\_ Date : \_\_\_\_\_

ITEMS FOR DISPOSAL				Record of Sales		
Item	Quantity	Unit	Description	Official Receipt		
				No.	Date	Amount
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
			<b>TOTAL</b>			

Certified Correct : \_\_\_\_\_ Disposal Approved : \_\_\_\_\_

\_\_\_\_\_  
 Signature over Printed Name of Supply  
 and/or Property Custodian

\_\_\_\_\_  
 Signature over Printed Name of Head of  
 Agency/Entity or his/her Authorized  
 Representative

**CERTIFICATE OF INSPECTION**

I hereby certify that the property enumerated above was disposed of as follows:

Item \_\_\_\_\_ Destroyed  
 Item \_\_\_\_\_ Sold at private sale  
 Item \_\_\_\_\_ Sold at public auction  
 Item \_\_\_\_\_ Transferred without cost to \_\_\_\_\_ (Name of the Agency/Entity) \_\_\_\_\_

Certified Correct: \_\_\_\_\_

\_\_\_\_\_  
 Signature over Printed Name of  
 Inspection Officer

Witness to Disposal: \_\_\_\_\_

\_\_\_\_\_  
 Signature over Printed Name of  
 Witness

## **WASTE MATERIALS REPORT (WMR)**

### *INSTRUCTIONS*

- A. The WMR shall be used by the Supply and/or Property Custodian to report all waste materials previously taken up in the books of accounts as assets or in his/her custody so that they may be properly disposed of and derecognized from the books.
- B. It shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
  2. **Fund Cluster** – the fund cluster name/code in accordance with the UACS
  3. **Place of Storage** – exact location of the item/s for disposal
  4. **Date** – date of the preparation of the report
  5. **Item** – entry number in the report
  6. **Quantity** – number of item/s being reported as waste material/s
  7. **Unit** – unit of measurement of item/s being reported as waste material/s (i.e., piece, roll, box, ream, etc.)
  8. **Description** – name and description of item/s being reported as waste materials
  9. **Record of Sales-Official Receipt-No.** – official receipt number covering the sale of waste materials
  10. **Record of Sales-Official Receipt-Date** – date of the official receipt covering the sale of waste materials
  11. **Record of Sales-Official Receipt-Amount** – amount received for waste materials sold based on the OR
  12. **Total** – total amount of sales
  13. **Certified Correct** – printed name and signature of the Supply and/or Property Custodian
  14. **Disposal Approved** – printed name and signature of the Head of the Agency/Entity or his/her authorized representative

### **CERTIFICATE OF INSPECTION**

15. Indicate the corresponding item number of the waste material in the line opposite the mode of disposal made whether destroyed, sold at private sale, sold at public auction, and/or transferred without cost.
  16. **Certified Correct** – printed name and signature of the Inspection Officer concerned
  17. **Witness to disposal** – printed name and signature of the person authorized to witness the disposal of the waste material/s
- C. This report shall be prepared in three (3) copies distributed as follows:
- Original* – Chief Accountant/Head of Accounting Division/Unit
  - Copy 2* – Supply and/or Property Custodian's file
  - Copy 3* – COA Auditor





**INVENTORY CUSTODIAN SLIP**

Entity Name: \_\_\_\_\_

Fund Cluster : \_\_\_\_\_

ICS No : \_\_\_\_\_

Quantity	Unit	Amount		Description	Inventory Item No.	Estimated Useful Life
		Unit Cost	Total Cost			
Received from:				Received by:		
_____ Signature Over Printed Name				_____ Signature Over Printed Name		
_____ Position/Office				_____ Position/Office		
_____ Date				_____ Date		

## **INVENTORY CUSTODIAN SLIP (ICS)**

### *INSTRUCTIONS*

- A. The ICS is a form used by the Supply and/or Property Custodian to issue tangible items amounting to less than ₱15,000 to end-user to establish accountability over them.
- B. This form shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
  2. **Fund Cluster** – fund cluster name/code in accordance with UACS
  3. **ICS No.** – control number assigned by the Supply and/or Property Division/Unit
  4. **Quantity** – number of units of the inventory item issued to the employee or end-user concerned
  5. **Unit** – unit of measurement of goods/property requested (i.e., piece, roll, box, ream, etc.)
  6. **Amount:**
    - **Unit Cost** – unit cost of the inventory item
    - **Total Cost** – the total cost of the inventory item (Quantity x Unit Cost)
  7. **Description** – brief description or details of the items issued to the employee concerned, including serial number in case of semi-expendable property
  8. **Inventory Item No.** – property number assigned to the inventory item issued
  9. **Estimated Useful Life** – estimated useful life of the item issued
- C. This form shall be signed and dated by the designated Supply and/or Property Custodian on the “*Received from*” portion and by the recipient or end-user of the inventory on the “*Received by*” portion.
- D. The ICS shall be prepared in two (2) copies distributed as follows:
- |                 |   |  |
|-----------------|---|--|
| <i>Original</i> | – | Supply and/or Property Division/Unit   |
| <i>Copy2</i>    | – | Recipient or end-user of the inventory |