

*Department of Transportation and Communications*  
PUNONGHIMPILAN TANOD BAYBAYIN NG PILIPINAS  
(Headquarters Philippine Coast Guard)  
139 25<sup>th</sup> Street, Port Area  
1018 Manila

HPCG/CGIA

08 April 2009

STANDING OPERATING PROCEDURES  
NUMBER ..... 001-09

**CASH ADVANCE OF SPECIAL DISBURSING OFFICERS (SDOs)**

I. REFERENCES:

- a. HPCG SOP No. 01-99 dtd 25 Feb 99
- b. COA Cir. No. 97-002 dtd 10 Feb 97 as amended by COA Cir. No. 2006-005 dtd 13 Jul 06
- c. Sec. 75, RA 9498 (GAA 2008)
- d. Sec. 172-183, Art. 2, GAAM Vol. I
- e. New Government Accounting System, s-02

II. PURPOSE:

This SOP prescribes the guidelines and procedures in the administration of cash advances of SDOs of PCG units in order to provide a more efficient and effective control over the granting, utilization and liquidation of cash advances.

III. SCOPE/COVERAGE:

This SOP shall apply to HPCG and all PCG Operating Units, Support Units and Special Units with designated SDOs.

IV. DEFINITION OF TERMS:

1. Acknowledgement Receipt of Equipment – shall be prepared to acknowledge the receipt of equipment issued to individuals or units who is directly responsible for preservation of said equipment while under their custody.
2. Annual Plan and Budget (APB) – refers to the document that contains the objectives, control programs for resources and functions, budget proposal or program of expenditures. It is called Preliminary APB when presented with budget estimates and proposal for justification based on National Expenditure Program (NEP) published by the Department of Budget and Management. It is referred to as Final APB when used as control document for execution within the budgetary constraints based on General Appropriations Act.

3. Cash Advances – are those granted on the explicit authority of the Head of Agency to duly designated SDOs for legally authorized purpose. Funds obligated for cash advances shall be based on the account codes allocated to HPCG and each of the Operating Units, Support Units and Special Units during a given period.
4. Cash Disbursement Record – is a record of all transactions involving the disbursement of cash arising from the advances made by SDOs.
5. Fiscal Control – An integrated management measure intended to ensure the safety of public funds.
6. Internal Control/Audit – system used to check specific fund utilization, authenticity of documents, correctness of accounting entries and compliance with prescribed accounting and auditing rules and regulations prior to granting and liquidation of cash advance.
7. Inventory Custodian Slip - shall be prepared upon issuance of small tangible items covered by approved Requisition and Issue Slip (RIS) with serviceable life of more than one year but small enough to be considered as equipment.
8. Cash Accountability – a fixed ceiling or amount in cash that a designated SDO may be allowed to have in custody or account as a measure of liability and/or responsibility imposed by laws and regulations.
9. Post-repair inspection - mandatory inspection conducted by CGIA or counterpart official of units after completion of repair prior to payment.
10. Pre-repair Inspection – mandatory inspection conducted by CGIA or counterpart official of units based on work request prior to start of repair as required by auditing rules and regulations.
11. Responsible Supply Officer (RSO) – an organic uniformed or civilian employee of PCG duly authorized to inspect and record all procurement activities including over-the-counter purchases, other than the Technical Inspection and Acceptance Committee created by the Unit. For HPCG and Tenant Units' over-the-counter purchases, inspection of such shall be undertaken by Coast Guard Internal Auditor.
12. Special Disbursing Officer (SDO) – one duly designated to disburse funds intended for a specific type of expense, purpose or nature of transaction for a limited period of time.
13. Splitting – is the breaking up into smaller quantities and amounts for the purpose of evading or circumventing the requirements of law. Splitting occurs when purchases or requisition of the same or related items were made at the same time by the same end-user



V. POLICIES:

1. Cash advances shall be strictly used to purchase in cash, small and low-value items and services which are emergency in nature and could not be provided by the Command or by any supply activity afloat or ashore at the time of need.
2. Payments out of the cash advance for Petty Cash Fund shall be allowed only for amounts not exceeding P15,000.00 for each transaction of over-the-counter purchases. However, bulk purchases of SDOs exceeding P15,000.00 using cash advance out of the unit's Direct Support Fund may be allowed. Splitting of transactions to avoid exceeding the ceiling of over-the-counter purchases out of Petty Cash Fund shall not be allowed.
3. The cash advance out of unit's Direct Support Fund may be used for payment of regular/mandatory expenses, such as rentals, subscriptions, light and water, communication services and the like. The Accounting Service Office shall maintain measures and control to prevent double payment of mandatory bills of the different Coast Guard Units.
4. The cash advance shall be solely for the specific legal purpose for which it was granted. Under no circumstances shall it be used for encashment of checks or for liquidation of a previous cash advance.
5. The Commandant, PCG shall designate SDOs with minimum rank of LT upon recommendation of their Unit Commander. However, in cases when there is no available LT assigned in a particular PCG Unit, an ENS may be designated as SDO, provided, he/she had undergone Fund Accountable Officer seminar or related courses that can make them understand and appreciate the policies, processes and responsibilities involved in the handling and disposition of cash. Likewise, Responsible Supply Officer (RSO) shall be designated in every unit who is tasked to inspect and record procurement of over-the-counter purchases. Receipts/invoices of purchases thru CCP must bear the signature of the RSO with a word "inspected" above their name and below the name of the unit embossed in rubber stamp to avoid disallowance in audit. Likewise, RSOs shall maintain their respective stock cards, approved Requisition and Issue Slips and record books to be presented during the conduct of audit.
6. All designated SDOs whose total cash accountability is not less than P5,000.00 shall be bonded. The amount of bond shall depend on the maximum cash accountability of the Special Disbursing Officer as fixed by the Commandant, PCG. The amount of bond shall be in accordance with the Schedule issued by the Bureau of Treasury.
7. A newly appointed or designated SDO shall start with a new Cash Disbursement Record (CDR). Before discharging his duties, the new SDO shall be briefed by the Accountant and the Auditor on the proper recording of the transactions and other matters related to his work. All SDOs shall



maintain their Cash Disbursement Record duly updated and ready for audit anytime.

8. Standard form of Cash Disbursement Record as prescribed in New Government Accounting System shall be used. The form and its entries may be encoded in the computer. However, hard copy of CDR should always be on file.

9. The cash on hand shall be balanced with the Cash Disbursement Record at the close of each business day. Strict attention to this detail will minimize shortages and enable the SDO to correct errors. Cash Disbursement Record shall be closed at the end of each month. The ending balance shall be carried forward as the balance of cash on hand at the beginning of the succeeding month.

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

11. No additional cash advances shall be granted to any SDO unless the previous cash advance given to him is settled or liquidated.

12. Transfer of cash advance from one SDO to another shall not be allowed.

13. Unit Commanders shall exercise fiscal control to improve the management of respective resources and ensure the safety of public funds

14. The Assistant Chief of Staff for Comptrollership shall sign obligation request for all cash advances granted to SDOs. He shall see that cash advances for a particular month are not used to pay expenses of prior months.

15. Disbursement of cash advances shall be audited by the Coast Guard Internal Auditor to strengthen internal control and improve management of resources in accordance with accounting and auditing rules and regulations.

16. The Office of Assistant Chief of Staff for Comptrollership shall oversee the proper granting, utilization and liquidation of cash advances based on accounting and auditing rules and regulations and the approved APB.

## VI. PROCEDURES:

### 1. Cash Advance

- a. The SDOs of CG operating and support units shall file the DVs of their cash advances in accordance with the above stated policies and within their monthly Direct Support Fund allocation. Cash advances shall be supported by authenticated copy of HFCG Special Orders designating the SDO of the unit indicating therein



their maximum cash accountability, copy of approved bond from the Bureau of Treasury and itemized list of requirements/expenditures.

- b. All cash advances shall be centrally processed and funded at HPCG. The flow of documents shall follow the steps for Disbursement System under the New Government Accounting System.

2. Liquidation of Cash Advances

- a. The SDO shall liquidate his cash advance in accordance with COA Circular Nr. 97-002 dtd 10 Feb 97. All cash advances should be fully liquidated at the end of the year. Except for Petty Cash, the SDO shall refund any unexpended balance to the Cashier/Collecting Officer who shall issue the necessary official receipt.
- b. All transactions shall be supported by invoices/receipts and recorded in the prescribed Cash Disbursement Record. The SDO shall liquidate his cash advances by submitting the receipts/invoices duly inspected and signed by the RSO (in lieu of CGIA) and other supporting documents enumerated in Annex E.
- c. In the event the SDO is relieved from his present assignment, he shall clear all his remaining unliquidated cash advances. The Unit Commander shall then recommend to CPCG the designation of a new SDO. The newly designated SDO shall comply with the prescribed requirements before he shall be allowed to make cash advance.
- d. At the start of the calendar year, a new cash advance may be granted, provided that liquidation report is received on or before January 20 of the said year.
- e. Failure of the SDOs to liquidate their cash advances within the prescribed period shall be a valid cause for the withholding of their salary until fully paid pursuant to paragraph 9.2 and 9.3 of COA Cir Nr. 97-002 dtd 10 Feb 97.

VII. RESCISSION:

All publications in conflict with this SOP are hereby rescinded accordingly.

VIII. EFFECTIVITY:

This SOP takes effect upon approval.

BY COMMAND OF ADMIRAL TAMAYO:

OFFICIAL:

  
MARIFEM U. ISAAC  
LT PCG  
Coast Guard Adjutant

ENRICO EFREN A EVANGELISTA  
CAPT PCG  
Chief of Coast Guard Staff

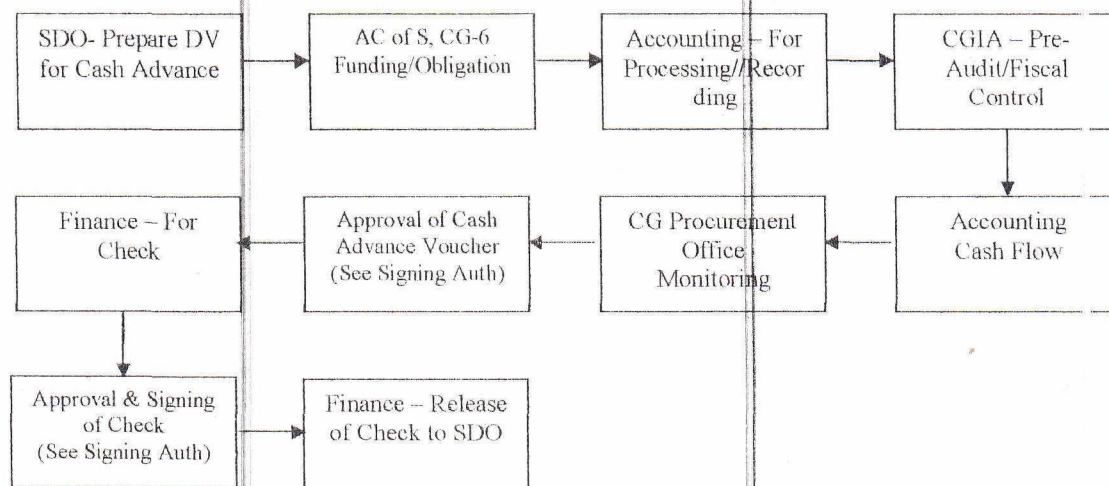
ANNEXES:

A – Cash Advance Flow Chart  
B – Liquidation Flow Chart  
C – DV Form for Cash Advance  
D – Cash Disbursement Record  
E – Summary of Expenses  
F – Requisition and Issue Slip

G – Inventory Custodian Slip  
H – Certificate of Inspection/Acceptance  
I – Certificate of Emergency Purchase  
J – Work Request  
K – Request for Pre-Repair Inspection  
L – Report of Waste Materials



## CASH ADVANCE FLOW CHART



## Signing Authority:

CCGS - P9,999.99 and below

VCA - - P10,000.00 up to P49,999.99

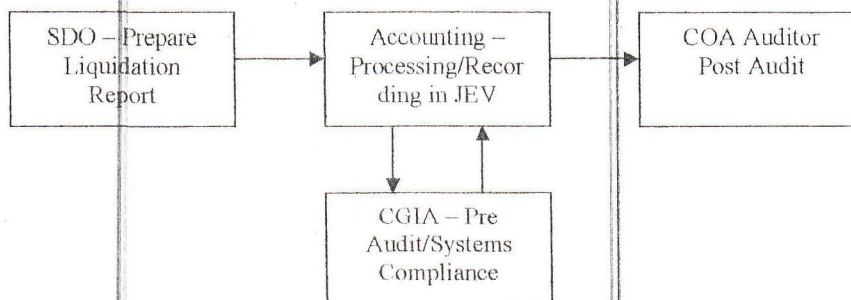
VCO - - P50,000.00 up to P99,999.99

CPCG - P100,000.00 up to P20M

## Supporting Documents for Cash Advance:

- Authenticated copy of Special Order as SDO
- Authenticated copy of Approved Bond
- Schedules/Breakdown of Estimated Expenses

## LIQUIDATION FLOW CHART



## Report &amp; Documents to support liquidation:

## Purchases of Supplies, Materials, Parts and Equipment:

- Report of Disbursements
- Summary of Expenses
- Approved Requisition and Issue Slip
- Receipts/Sales Invoices duly noted and signed by CGIA/RSO
- Certificate of Emergency Purchase
- Certificate of Inspection/Acceptance
- Inventory Custodian Slip (if required)
- Acknowledgement Receipt of Equipment (if required)
- Canvass proposal from at least 3 suppliers (for purchases more than P15,000.00)
- Abstract of Canvass (for purchases more than P15,000.00)

## Repair of Equipment:

- Report of Disbursements
- Summary of Expenses
- Receipts/Sales Invoices duly noted and signed by CGIA/RSO
- Pre/Post Repair Inspection Report
- Work Request
- Cost Estimate
- Certification of Unit CO or Authorized Representative
- Waste Material Report (if any)



Report & Documents to support liquidation:

Payment of Mandatories:

- Report of Disbursement
- Summary of Expenses
- Receipts/Invoices/Billings
- Certification of Unit CO or Authorized Representative

Payment of Catering Service:

- Report of Disbursement
- Summary of Expenses
- Receipts/Invoice/Billings
- Canvass proposal from at least 3 caterers
- Abstract of Canvass
- Contract
- Certification of Unit CO or Authorized Representative
- Guest List

## ANNEX C

|   |   |  |
|---|---|--|
| <b>DISBURSEMENT VOUCHER</b><br>PHILIPPINE COAST GUARD / DOTC<br>Agency  |   | No.: _____<br>Date: _____  |
| <b>CLASSIFICATION OF DISBURSEMENT</b><br><input type="checkbox"/> Regular <input type="checkbox"/> Cash Advance <input type="checkbox"/> Other Payments |   | <b>MODE OF PAYMENT</b><br><input type="checkbox"/> MDS Check <input type="checkbox"/> Commercial Check <input type="checkbox"/> Other  |
| Name of Claimant: _____   |   | ID No./Title: _____  |
| Address: _____  |   | Responsibility Center: _____   |
| <b>PARTICULARS</b>  |   | <b>AMOUNT</b>  |
| To cash advance for _____ in the amount of _____ PESOS<br>only.....   |   | P x: xxxx.xx   |
| Amount Due →  |   | P (xxxx.xx)  |
| <b>A</b> CERTIFIED: Expenses/Cash advance<br>necessary, lawful and incurred under my direct supervision<br><br>Authorized Official                      | <b>C</b> Approved For Payment<br>_____<br>Pesos (Px,xxx.xx) Only<br>_____<br>Amount in Words<br>_____ | <b>D</b> Received Payment: P _____<br><br>Signature Over Printed Name/ Position    Date<br><br>Check No. _____<br>Date _____<br>Bank Name: <u>LBP, South Harbor, Manila</u><br>JEV No. _____ Date: _____ |
| <b>B</b> CERTIFIED: Supporting documents complete and proper, and cash available<br><br><b>MR ROGELIO F CAGUIOA</b><br>Head Accounting Unit             | Head of Agency/Authorized Representative  |  |

|  |   |
|--|---|
| <b>CASH FLOW</b><br><br>NTA NR: _____<br>AMOUNT: _____<br>DATE: _____<br><br>_____<br>Cash Manager | <b>FISCAL CONTROL</b><br><br>_____<br>DATE<br>PASSED IN THE AMOUNT OF _____<br>_____<br>_____<br>_____<br>_____<br>Coast Guard Internal Auditor |
|--|---|



## CASH DISBURSEMENT RECORD

**PHILIPPINE COAST GUARD/DOTC**

Agency

Accountable Officer

Official Designation

Station

[illegible]

CERTIFICATION

I hereby certify that the foregoing is a correct and complete record of all cash advances received and disbursements made by me in my capacity as Special Disbursing Officer of \_\_\_\_\_ during the period from \_\_\_\_\_ to \_\_\_\_\_ inclusive, as indicated in the corresponding columns.

Name and Signature

Date \_\_\_\_\_

## CASH DISBURSEMENTS RECORD (CDR)

### INSTRUCTIONS

A. This form shall be accomplished as follows:

1. **Agency** – name of the agency
2. **Accountable Office/Official Designation/Station** – name of the Accountable Disbursing Officer, designation and station.
3. **Date** – date of the source documents
4. **Reference/Payroll No./DV No.** – reference document used as the basis in the recording of the granting/replenishment and utilization of cash advance
5. **Name of Payee** – name of the payee
6. **Nature of Payment** – brief description of the nature of payment
7. **Cash Advance Received** – amount of cash advance received by the Disbursing Officer
8. **Disbursements** – amount of cash advance received by the Disbursing Officer
9. **Cash Advance Balance** – the difference between the Debit and Credit columns which shall be equal to the amount of cash in the hands of the Disbursing Officer.

B. 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.

C. Each Disbursing Officer/Accountable Officer/Petty Cash Custodian shall maintain this record to monitor the cash advance/Petty Cash Fund balance. All transactions for the day shall be recorded immediately.



Date \_\_\_\_\_

## SUMMARY OF EXPENSES

[illegible]

I hereby certify to the correctness of the herein presented expenses.

CERTIFIED CORRECT:

Special Disbursing Officer



ANNEX G

Department of Transportation and Communications  
PUNONGHIMPILAN TANOD BAYBAYIN NG PILIPINAS  
(Headquarters Philippine Navy)  
139 25<sup>th</sup> St., Port Area  
1018 Manila

**INVENTORY CUSTODIAN SLIP**

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

| Quantity                             | Unit | Description                          | Inventory Item No. | Estimated Useful Life |
|--------------------------------------|------|--------------------------------------|--------------------|-----------------------|
|                                      |      |                                      |                    |                       |
| Received by:                         |      | Received from:                       |                    |                       |
| _____<br>Signature Over Printed Name |      | _____<br>Signature Over Printed Name |                    |                       |
| _____<br>Position/Office             |      | _____<br>Position/Office             |                    |                       |
| _____<br>Date                        |      | _____<br>Date                        |                    |                       |

*For Use of Property Unit*



## INVENTORY CUSTODIAN SLIP (ICS)

### INSTRUCTIONS

- A. This form shall be accomplished as follows:
1. **Agency logo and letterhead** – name, address and logo of the agency
  2. **ICS No.** – assigned control number
  3. **Quantity** – number of units given to the concerned employee or user of the inventory item with estimated useful life of more than one year
  4. **Unit** – unit of measurement
  5. **Description** – brief description or details of the items issued to the concerned employee, including serial number in case of equipment with serial number
  6. **Inventory Item No.** – assigned property number of the inventory item issued
  7. **Estimated Useful Life** – estimated useful life of the item issued
- B. The ICS shall be prepared in two copies distributed as follows:  
*Original* – Supply and Property Unit  
*Duplicate Copy* – Recipient or user of the inventory
- C. This form shall be signed and dated by the designated Property Officer on the "*Received from*" portion and the recipient or user of the inventory shall acknowledge receipt by signing on the "*Received by*" portion.

## LIST OF TANGIBLE ASSETS THAT MAY BE CONSIDERED AS INVENTORIES

| Description  |   | Economic Useful Life (in years) |
|--|---|---------------------------------|
| <b>A. Office Supplies</b>                          |   |                                 |
| 1  | Black board/White board                     | 5                               |
| 2  | Copy Holder, clamp type with adjustable arm | 5                               |
| 3  | Cutter                                      | 5                               |
| 4  | Desk Tray                                   | 3                               |
| 5  | Eraser-blackboard                           | 3                               |
| 6  | Mechanical Pencil                           | 2                               |
| 7  | Mini Calculators                            | 3                               |
| 8  | Pen   | 2                               |
| 9  | Pencil Sharpener                            | 3                               |
| 10   | Puncher                                     | 5                               |
| 11   | Ruler                                       | 3                               |
| 12   | Scissors                                    | 3                               |
| 13   | Sharpener                                   | 3                               |
| 14   | Staple wire remover                         | 2                               |
| 15   | Stapler                                     | 2                               |
| 16   | Tape Dispenser                              | 3                               |
| <b>B. Animal/Zoological Supplies</b>               |   |                                 |
| 17   | Cage  | 3                               |
| 18   | Chopping Board                              | 2                               |
| 19   | Cooking Pot                                 | 3                               |
| 20   | Feeders                                     | 3                               |
| 21   | Kitchen Knife                               | 3                               |
| 22   | Net   | 2                               |
| 23   | Padlock                                     | 3                               |
| 24   | Plastic Pails                               | 2                               |
| 25   | Waterer                                     | 3                               |
| 26   | Water Jug                                   | 2                               |
| 27   | Water Hose                                  | 2                               |
| <b>C. Medical, Dental, and Laboratory Supplies</b> |   |                                 |
| 28   | Ambo Bag                                    | 3                               |
| 29   | Baking Pan                                  | 5                               |
| 30   | Basin (kidney, et al)                       | 3                               |
| 31   | Bed Sheets                                  | 1                               |
| 32   | Blade Holder                                | 3                               |
| 33   | Chart Holder                                | 3                               |
| 34   | Clamp, towel                                | 5                               |
| 35   | Depressor, tongue                           | 3                               |
| 36   | Dressing Jar                                | 3                               |



|  |                                       |   |
|--|---------------------------------------|---|
| 37   | Elevator, Langeback, Pereosteal       | 5 |
| 38   | Enema Can                             | 5 |
| 39   | Flashlight                            | 3 |
| 40   | Footstool                             | 5 |
| 41   | Forceps                               | 5 |
| 42   | Gowns (Laboratory)                    | 3 |
| 43   | Kerosene Lamp                         | 2 |
| 44   | Kettle                                | 3 |
| 45   | Knife                                 | 3 |
| 46   | Needle Holder                         | 5 |
| 47   | Obstetrical Set                       | 5 |
| 48   | Scissors                              | 3 |
| 49   | Steam Inhalator                       | 5 |
| 50   | Tong                                  | 3 |
| 51   | Tracheotomy Tube                      | 3 |
| 52   | Tray                                  | 3 |
| 53   | Tackle Box                            | 5 |
| 54   | Utility Cart                          | 5 |
| 55   | Utility Stand                         | 5 |
| 56   | Vice Grip                             | 5 |
| 57   | Waste Basket                          | 3 |
| 58   | Water jug                             | 1 |
| 59   | Weighing Scale                        | 5 |
| 60   | White Board                           | 5 |
| 61   | Amalgam Carrier                       | 5 |
| 62   | Bone Chisel                           | 5 |
| 63   | Bone File                             | 3 |
| 64   | Dental Straight Stout Elevator        | 5 |
| 65   | Dental Syringe                        | 3 |
| 66   | Excavator, Dental double end          | 5 |
| 67   | Explorer, Dental periosteal           | 5 |
| 68   | Mouth mirror                          | 3 |
| 69   | Mortar and Pestle                     | 5 |
| 70   | Plastic Instruments for Gum Separator | 3 |
| 71   | Plugger, Amalgam                      | 3 |
| 72   | Scaler                                | 5 |
| 73   | Screen Protector                      | 5 |
| 74   | Surgical Mallet                       | 3 |
| <b>D. Textbook and Instructional Materials</b> |                                       |   |
| 75   | Textbooks                             | 5 |
| 76   | Instructional Materials               | 2 |
| <b>E. Military and Police Supplies</b>         |                                       |   |
| 77   | Ammo Magazine                         | 3 |
| 78   | Anti-Riots Helmets                    | 5 |
| 79   | Badge                                 | 3 |
| 80   | Bayonet                               | 3 |



|                                   |                          |   |
|-----------------------------------|--------------------------|---|
| 81                                | Beret                    | 3 |
| 82                                | Blanket                  | 3 |
| 83                                | Boots                    | 3 |
| 84                                | Bullet Proof Vest        | 5 |
| 85                                | Collapsible Barracks     | 5 |
| 86                                | Combat Shoes             | 3 |
| 87                                | Compass                  | 3 |
| 88                                | Flashlight               | 3 |
| 89                                | Gun Holster              | 5 |
| 90                                | Handcuffs                | 5 |
| 91                                | Hunting Knife            | 5 |
| 92                                | Jungle Bolos             | 5 |
| 93                                | Medical Aidman Kit       | 3 |
| 94                                | Mosquito Net             | 3 |
| 95                                | Night Vision Goggle      | 3 |
| 96                                | Pillow and Pillow case   | 3 |
| 97                                | Pistol Belt              | 3 |
| 98                                | Probaton                 | 3 |
| 99                                | Protective Shields (CDM) | 3 |
| 100                               | Radio Battery Pack       | 3 |
| 101                               | Raincoats                | 3 |
| 102                               | Steel Helmet             | 5 |
| 103                               | Sword                    | 5 |
| 104                               | Telescope                | 5 |
| 105                               | Tent                     | 3 |
| 106                               | Truncheons               | 5 |
| 107                               | Water Canteen            | 3 |
| <b>F. Other Supplies</b>          |                          |   |
| <b>Computer Peripherals</b>       |                          |   |
| 108                               | Computer cover           | 2 |
| 109                               | Computer Screen          | 5 |
| 110                               | Diskette Storage         | 2 |
| 111                               | Mouse                    | 2 |
| 112                               | Mouse Pad                | 2 |
| 113                               | Printer Cable            | 5 |
| 114                               | Printer Head             | 5 |
| 115                               | Printer Sharing device   | 5 |
| 116                               | Surge Protector          | 5 |
| <b>Common Janitorial Supplies</b> |                          |   |
| 117                               | Dust pan                 | 2 |
| 118                               | Mop handle               | 2 |
| 119                               | Pail                     | 2 |
| 120                               | Trash Can                | 5 |
| 121                               | Wastebasket              | 5 |

|     |  |  |   |
|-----|--|--|---|
|     | <b>Other Inventory Items</b>                     |  |   |
| 122 | Tea Set  |  | 3 |
| 123 | Cups and Saucers                                 |  | 3 |
| 124 | Desk Tray  |  | 3 |
| 125 | Dinner plates                                    |  | 3 |
| 126 | Emergency light                                  |  | 3 |
| 127 | Rugs, carpets and mats                           |  | 5 |
| 128 | Spoon and forks                                  |  | 5 |
| 129 | Stool  |  | 5 |
| 130 | Pitcher and Glass Confectionary                  |  | 3 |
|     |  |  |   |
|     | <b>Hardware and Construction Supplies</b>        |  |   |
| 131 | Hammer   |  | 5 |
| 132 | Saw  |  | 5 |
| 133 | Plane  |  | 5 |
| 134 | Paint roller                                     |  | 1 |
| 135 | Paint brush                                      |  | 1 |
| 136 | Chisel   |  | 5 |
| 137 | Long nose pliers                                 |  | 5 |
|     |  |  |   |
|     | <b>Electrical Supplies</b>                       |  |   |
| 138 | Extension Cord                                   |  | 2 |
|     |  |  |   |
|     | <b>G. School Chairs, Desks and Tables (Wood)</b> |  |   |
| 139 | Chairs   |  | 5 |
| 140 | Desks  |  | 5 |
| 141 | Tables   |  | 5 |
|     |  |  |   |
|     | <b>H. Monobloc Furniture</b>                     |  |   |
| 142 | Chairs   |  | 5 |
| 143 | Tables   |  | 5 |

Department of Transportation and Communications  
PUNONGHIMPILAN TANOD BAYBAYIN NG PILIPINAS  
(Headquarters Philippine Coast Guard)  
139 25<sup>th</sup> Street, Port Area, Manila

\_\_\_\_\_  
Date

### **CERTIFICATE OF ACCEPTANCE**

This is to certify that the undersigned inspected, verified and found in order as to quantity and specifications and said Supplier(s) has satisfactorily completed the delivery per attached Requisition and Issued Slip No. \_\_\_\_\_ dated \_\_\_\_\_ with the total amount of [(Amount in words) (Amount in figures)].

Further certify that said items delivered and received by this unit in good condition.

This certification is issued for whatever legal purpose it may serve.

\_\_\_\_\_  
Chairman, Acceptance Committee



ANNEX I

Department of Transportation and Communications  
PUNONGHIMPILAN TANOD BAYBAYIN NG PILIPINAS  
(Headquarters Philippine Coast Guard)  
139 25<sup>th</sup> Street, Port Area, Manila

\_\_\_\_\_  
Date

**CERTIFICATE OF EMERGENCY PURCHASE**

In accordance with the provision of Section 439, Volume 1 of the Government Accounting and Auditing Manual, it is certified that the supplies, materials, parts and equipment:

| Date | Invoice No. | Name of Supplier |
|------|-------------|------------------|
|      |             |                  |
|      |             |                  |
|      |             |                  |

have been purchased under stress of emergency.

The purchase of those items were absolutely indispensable and urgent and to acquire the same by the regular manner of the procurement would be detrimental to public service.

It is certified that the price paid for were the lowest obtainable at the time of purchase.

\_\_\_\_\_  
(Head of Agency or Authorized Representative)

ANNEX J

Department of Transportation and Communications  
PUNONGHIMPILAN TANOD BAYBAYIN NG PILIPINAS  
(Headquarters Philippine Coast Guard)  
139 25<sup>th</sup> St., Port Area  
1018 Manila

Date: \_\_\_\_\_

Serial No./Plate No. \_\_\_\_\_

Job Order: \_\_\_\_\_

### JOB /WORK REQUEST

\_\_\_\_\_  
(Repair/Rehabilitation)

\_\_\_\_\_  
(Requesting Officer/End User)

Item Nr: \_\_\_\_\_

#### SCOPE OF WORK

Provide labor and materials, spare/replacement parts for the following:

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.

-X-X-X-X-X-X-X-X-X-X-X-X- Nothing Follows X-

### CERTIFICATION

THIS IS TO CERTIFY that the Job Request stated above cannot be done by this unit due to non-availability of materials and equipment to conduct the job.

\_\_\_\_\_  
Requesting Officer

RECOMMENDED BY: \_\_\_\_\_

APPROVED BY: \_\_\_\_\_

\_\_\_\_\_  
(Logistics/MR Officer)

\_\_\_\_\_  
(Unit CO/Commander)

Department of Transportation and Communications  
 PUNONGHIMPILAN TANOD BAYBAYIN NG PILIPINAS  
 (Headquarters Philippine Coast Guard)  
 139 25<sup>th</sup> St., Port Area  
 1018 Manila

**REQUEST FOR PRE-REPAIR INSPECTION**DESCRIPTION OF PROPERTY:

Type: \_\_\_\_\_ Brand/Model: \_\_\_\_\_  
 Serial/Engine No: \_\_\_\_\_ Property No. \_\_\_\_\_  
 Acquisition Date: \_\_\_\_\_ Acquisition Cost: \_\_\_\_\_  
 Date of Last Repair: \_\_\_\_\_ Nature of Last Repair: \_\_\_\_\_  
 (Attached Copy of Latest Job Order)

DEFECTS/COMPLAINTS:Nature and Scope of Work to be done:**WORK TO BE DONE**

To provide labor and materials/spares/replacement parts for the repair of \_\_\_\_\_  
 with the following SCOPE OF WORKS TO BE DONE::

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_

-x-x-x-x-x-Nothing Follows-x-x-x-x-x-x-x-x-x-x-x-x-

Requested by:

\_\_\_\_\_  
Logistics Officer, (Name of Unit)\_\_\_\_\_  
(Date)

=====

PRE-REPAIR:  
FINDINGS:Repair is necessary as requested by \_\_\_\_\_, Logistics Officer, (Name of Unit).

PRE-INSPECTED BY:

NOTED BY:

\_\_\_\_\_  
Mechanical Property Inspector\_\_\_\_\_  
(Date)\_\_\_\_\_  
Internal Auditor, PCG or Counterpart Official of Unit\_\_\_\_\_  
(Date)POST REPAIR:

Job Order No: \_\_\_\_\_

Date: \_\_\_\_\_

Invoice No: \_\_\_\_\_

Date: \_\_\_\_\_

Amount per Job Order: \_\_\_\_\_

Payable Amount: \_\_\_\_\_

FINDINGS:Repair satisfactorily completed & accepted/received by (Name, Designation and Unit Asgmt of Receptant)\_\_\_\_\_  
Technical Property Inspector\_\_\_\_\_  
(Date)\_\_\_\_\_  
Unit Auditor\_\_\_\_\_  
(Date)



# WASTE MATERIAL REPORT

PHILIPPINE COAST GUARD/DOTC

Agency

Place of Storage

Date \_\_\_\_\_

## ITEMS FOR DISPOSAL

| ITEM | QTY | UNIT |
|------|-----|------|
|------|-----|------|

| DESCRIPTION |
|-------------|
|-------------|

RECORD OF SALES

x-x-x-x-x-x- only items -x-x-x-x-x-x-x-x-x-x-x-

TOTAL

Certified:

Disposal Approved:

Property Officer

Unit CO/Commander

## CERTIFICATE OF INSPECTION

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

| Item | Destroyed |
|------|-----------|
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| Item | Sold at private sales |
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| Item                 | Sold at public auction |
|----------------------|------------------------|
| 1. 1965 Ford Mustang | \$12,500               |
| 2. 1968 Chevrolet    | \$8,750                |
| 3. 1970 Oldsmobile   | \$6,250                |
| 4. 1972 Pontiac      | \$4,375                |
| 5. 1974 Buick        | \$3,125                |
| 6. 1976 Cadillac     | \$2,500                |
| 7. 1978 Lincoln      | \$1,875                |
| 8. 1980 Ford         | \$1,250                |
| 9. 1982 Chevrolet    | \$937.50               |
| 10. 1984 Oldsmobile  | \$625.00               |
| 11. 1986 Pontiac     | \$437.50               |
| 12. 1988 Buick       | \$312.50               |
| 13. 1990 Cadillac    | \$250.00               |
| 14. 1992 Lincoln     | \$187.50               |
| 15. 1994 Ford        | \$125.00               |
| 16. 1996 Chevrolet   | \$93.75                |
| 17. 1998 Oldsmobile  | \$62.50                |
| 18. 2000 Pontiac     | \$43.75                |
| 19. 2002 Buick       | \$31.25                |
| 20. 2004 Cadillac    | \$25.00                |
| 21. 2006 Lincoln     | \$18.75                |
| 22. 2008 Ford        | \$12.50                |
| 23. 2010 Chevrolet   | \$9.375                |
| 24. 2012 Oldsmobile  | \$6.25                 |
| 25. 2014 Pontiac     | \$4.375                |
| 26. 2016 Buick       | \$3.125                |
| 27. 2018 Cadillac    | \$2.5                  |
| 28. 2020 Lincoln     | \$1.875                |
| 29. 2022 Ford        | \$1.25                 |
| 30. 2024 Chevrolet   | \$0.9375               |
| 31. 2026 Oldsmobile  | \$0.625                |
| 32. 2028 Pontiac     | \$0.4375               |
| 33. 2030 Buick       | \$0.3125               |
| 34. 2032 Cadillac    | \$0.25                 |
| 35. 2034 Lincoln     | \$0.1875               |
| 36. 2036 Ford        | \$0.125                |
| 37. 2038 Chevrolet   | \$0.09375              |
| 38. 2040 Oldsmobile  | \$0.0625               |
| 39. 2042 Pontiac     | \$0.04375              |
| 40. 2044 Buick       | \$0.03125              |
| 41. 2046 Cadillac    | \$0.025                |
| 42. 2048 Lincoln     | \$0.01875              |
| 43. 2050 Ford        | \$0.0125               |
| 44. 2052 Chevrolet   | \$0.009375             |
| 45. 2054 Oldsmobile  | \$0.00625              |
| 46. 2056 Pontiac     | \$0.004375             |
| 47. 2058 Buick       | \$0.003125             |
| 48. 2060 Cadillac    | \$0.0025               |
| 49. 2062 Lincoln     | \$0.001875             |
| 50. 2064 Ford        | \$0.00125              |
| 51. 2066 Chevrolet   | \$0.0009375            |
| 52. 2068 Oldsmobile  | \$0.000625             |
| 53. 2070 Pontiac     | \$0.0004375            |
| 54. 2072 Buick       | \$0.0003125            |
| 55. 2074 Cadillac    | \$0.00025              |
| 56. 2076 Lincoln     | \$0.0001875            |
| 57. 2078 Ford        | \$0.000125             |
| 58. 2080 Chevrolet   | \$0.00009375           |
| 59. 2082 Oldsmobile  | \$0.0000625            |
| 60. 2084 Pontiac     | \$0.00004375           |
| 61. 2086 Buick       | \$0.00003125           |
| 62. 2088 Cadillac    | \$0.000025             |
| 63. 2090 Lincoln     | \$0.00001875           |
| 64. 2092 Ford        | \$0.0000125            |
| 65. 2094 Chevrolet   | \$0.000009375          |
| 66. 2096 Oldsmobile  | \$0.00000625           |
| 67. 2098 Pontiac     | \$0.000004375          |
| 68. 2100 Buick       | \$0.000003125          |
| 69. 2102 Cadillac    | \$0.0000025            |
| 70. 2104 Lincoln     | \$0.000001875          |
| 71. 2106 Ford        | \$0.00000125           |
| 72. 2108 Chevrolet   | \$0.0000009375         |
| 73. 2110 Oldsmobile  | \$0.000000625          |
| 74. 2112 Pontiac     | \$0.0000004375         |
| 75. 2114 Buick       | \$0.0000003125         |
| 76. 2116 Cadillac    | \$0.00000025           |
| 77. 2118 Lincoln     | \$0.0000001875         |
| 78. 2120 Ford        | \$0.000000125          |
| 79. 2122 Chevrolet   | \$0.00000009375        |
| 80. 2124 Oldsmobile  | \$0.0000000625         |
| 81. 2126 Pontiac     | \$0.00000004375        |
| 82. 2128 Buick       | \$0.00000003125        |
| 83. 2130 Cadillac    | \$0.000000025          |
| 84. 2132 Lincoln     | \$0.00000001875        |
| 85. 2134 Ford        | \$0.0000000125         |
| 86. 2136 Chevrolet   | \$0.000000009375       |
| 87. 2138 Oldsmobile  | \$0.00000000625        |
| 88. 2140 Pontiac     | \$0.000000004375       |
| 89. 2142 Buick       | \$0.000000003125       |
| 90. 2144 Cadillac    | \$0.0000000025         |
| 91. 2146 Lincoln     | \$0.000000001875       |
| 92. 2148 Ford        | \$0.00000000125        |
| 93. 2150 Chevrolet   | \$0.0000000009375      |
| 94. 2152 Oldsmobile  | \$0.000000000625       |
| 95. 2154 Pontiac     | \$0.0000000004375      |
| 96. 2156 Buick       | \$0.0000000003125      |
| 97. 2158 Cadillac    | \$0.00000000025        |
| 98. 2160 Lincoln     | \$0.0000000001875      |
| 99. 2162 Ford        | \$0.000000000125       |
| 100. 2164 Chevrolet  | \$0.00000000009375     |
| 101. 2166 Oldsmobile | \$0.0000000000625      |
| 102. 2168 Pontiac    | \$0.00000000004375     |
| 103. 2170 Buick      | \$0.00000000003125     |
| 104. 2172 Cadillac   | \$0.000000000025       |
| 105. 2174 Lincoln    | \$0.00000000001875     |
| 106. 2176 Ford       | \$0.0000000000125      |
| 107. 2178 Chevrolet  | \$0.000000000009375    |
| 108. 2180 Oldsmobile | \$0.000000             |

| Item | Transferred without cost to |
|------|-----------------------------|
|      |                             |

Property Inspector: (Name & Signature)

Witness to disposition:

## WASTE MATERIALS REPORT (WMR)

### INSTRUCTIONS

- A. The WMR shall be used to report all waste materials previously taken up in the books as assets so that they may be properly disposed of and dropped from the accounts.
- B. It shall be accomplished as follows:
1. **Agency** – name of the agency
  2. **Place of Storage** – exact location of the items for disposal
  3. **Date** – date of the preparation of the report
  4. **Item** – entry number in the report
  5. **QTY** – number of items being reported as waste materials
  6. **UNIT** – unit of measurement
  7. **DESCRIPTION** – name and description of item being reported as waste materials
  8. **RECORD OF SALES – O.R. No.** – official receipt no. covering the sale of waste materials
  9. **RECORD OF SALES – Amount** – amount received for waste materials sold based on the O.R.
  10. **Total** – total amount of sales
  11. **Certified Correct** – name and signature of the Property Officer
  12. **Disposal Approved** – name and signature of the Approving Authority.

### CERTIFICATE OF INSPECTION

13. Indicate the corresponding item number of the waste material in the line opposite the mode of disposition made.
  14. **Property Inspector** – name and signature of the concerned Property Inspector
  15. **Witness to disposition** – name and signature of the person authorized to witness the disposition of the waste materials
- C. This report shall be prepared in two (2) copies distributed as follows:

*Original* – Chief Accountant

*Duplicate copy* – Property Officer's file