

Revised Documentary Requirements for Common Government Transactions



Documentary Requirements for CGT

E

Existence of appropriation/budget

L

Legality of transactions

A

Approval of transactions

S

Supported with valid documents



Guidelines



**Complete
documentation**



**Agencies may
impose additional
documentary
requirements**



**Does not preclude
reasonable
questions on –**

Funding

Legality

Propriety

Necessity





GRANTING OF CASH ADVANCES

- Certification from the chief accountant that previous cash advances have been fully liquidated and accounted for in the books



Traveling Expenses

REQUIRED DOCUMENTS	LOCAL	FOREIGN
Office Order/Travel Order	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Itinerary of Travel	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Certification from the Chief Accountant that previous CA have been fully liquidated and accounted	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>



Approval for Local Travels

Less than 30 days:

Agency Personnel	Approving Authority
LGUs	
➤ Municipal or City Government Officials and Employees, and Officials and Employees of Barangay within their territorial jurisdiction	Municipal or City Mayors
➤ Provincial Government Officials and Employees, and Mayors or Component Cities or Municipalities	Provincial Governors



Approval for Local Travels

30 days or more:

Agency Personnel	Approving Authority
➤ All levels of LGU	Secretary, DILG or authorized rep.



Maximum Allowable DTE

Destination				Maximum DTE
Cluster I	Region I	Region V	Region XII	P1,500
	Region II	Region VIII	Region XIII	
	Region III	Region IX	ARMM	
Cluster II	CAR	Region VII	Region XI	P1,800
	Region VI	Region X		
Cluster III	NCR	Region IV-A	Region IV-B	P2,200



Apportionment of DTE

PARTICULARS	PERCENTAGE	TO COVER
Day of arrival at destination (regardless of time) and succeeding day/s thereon on OB	100%	Hotel Lodging (50%) Meals (30%) Incidental Expenses (20%)
Day of departure for POS (regardless of time) if other than date of arrival	50%	Meals (30%) Incidental Expenses (20%)



Travel Within 50-km Radius from POS

Allowable Expenses

Stay in Place of Assignment

Actual Transportation Expenses

DTE

Commute Daily from Place of Assignment to POS/Res

Actual fare

Meals



Traveling Expenses

REQUIRED DOCUMENTS	LOCAL	FOREIGN
Letter of invitation		<input checked="" type="checkbox"/>
Flight Itinerary		<input checked="" type="checkbox"/>
Quotations from 3 travel agencies or equivalent, for plane fare		<input checked="" type="checkbox"/>



Documentary Requirements

Granting of Cash Advance – Traveling Allowances

Additional Documents for Foreign Travel:

- Copy of ICSC rate for DSA
- Document to show the dollar exchange rate at the date of grant of CA
- Authority to claim representation expenses, as applicable



Documentary Requirements

Granting of Cash Advance – Traveling Allowances

Additional Documents for Foreign Travel:

For seminars/trainings

- Invitation to the agency inviting pax, issued by the foreign country
- Acceptance of nominees as pax, issued by the foreign country
- Programme agenda and logistics information





Liquidation of Cash Advances



Documentary Requirements

Liquidation of Cash Advance – Traveling Allowances - Local

- Paper/electronic plane, boat or bus tickets, boarding pass, terminal fee
In the absence thereof, other documents such as but not limited to, a passenger manifest certified by the concerned airline or shipping company.
- Certificate of appearance/attendance
In the absence thereof –
 - Back to Office Report or*
 - Narrative Report on Trip Undertaken or*
 - Report on Participation*



Documentary Requirements

Liquidation of Cash Advance – Traveling Allowances - Local

- Copy of previously approved IT
- Revised or supplemental OO or any proof supporting change of schedule
- Approved Revised IT, if the previous approved itinerary was not followed
- Certification by the HA as to the absolute necessity of expenses if expenses incurred exceeded prescribed rate per day, together with bills or receipts
- Liquidation Report



Documentary Requirements

Liquidation of Cash Advance – Traveling Allowances - Local

- Reimbursement Expenses Receipt (RER)
- OR in case of refund of excess CA
- Certificate of Travel Completed



Documentary Requirements

Liquidation of Cash Advance – Traveling Allowances - Foreign

- Paper/electronic plane tickets, boarding pass, boat or bus tickets.

In the absence thereof, other documents such as but not limited to –

- a certified true copy of the passport showing the dates of entry and exit, duly stamped by the Immigration Office of the country of destination; or*
- a passenger manifest certified by the concerned airline or shipping company.*



Documentary Requirements

Liquidation of Cash Advance – Traveling Allowances - Foreign

- Certificate of appearance/attendance for training/seminar/participation

In the absence thereof –

- Back to Office Report or*
- Narrative Report on Trip Undertaken or*
- Report on Participation*



Documentary Requirements

Liquidation of Cash Advance – Traveling Allowances - Foreign

- Bills/receipts for non-commutable representation expenses
- Certification by the HA as to the absolute necessity of expenses if expenses incurred exceeded prescribed rate per day, together with bills or receipts
- Copy of previously approved IT
- Revised or supplemental OO or any proof supporting change of schedule



Documentary Requirements

Liquidation of Cash Advance – Traveling Allowances - Foreign

- Approved Revised IT, if the previous approved itinerary was not followed
- OR in case of refund of excess CA
- Certificate of Travel Completed
- Liquidation Report



Documentary Requirements

Petty Cash Fund

- Approved estimates of petty exp for 1 month (initial)
- Summary of PCVs
- Report of Disbursements
- Petty Cash replenishment report
- Approved PR with Cert of Emerg Pur, if necessary
- Bills, receipts, sales invoices
- Cert of inspection and acceptance
- WMR in case of replacement/repair



Documentary Requirements

Petty Cash Fund

- Approved trip ticket, for gasoline/fuel expenses, together with parking and toll fee receipts, if any
- Canvass from atleast 3 suppliers for pur. of P1,000 and above, except purchase made while on travel
- Summary/Abstract of Canvass
- PCVs duly accomplished and signed

Documentary Requirements

Petty Cash Fund

- OR in case of refund
- Toll receipts and trip tickets for reimb of toll receipts
- Other SDs that may be required/and or required under the company policy depending on the nature of expenses



Documentary Requirements Advertising Expenses



REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City

CIRCULAR

No. : 2024-005
Date : MAR 14 2024

- TO** : All Heads of Departments, Bureaus, Commissions, Boards, and Offices of the the National Government Agencies including State Universities and Colleges; Government Corporations including their Subsidiaries; Water Districts; Government Financial Institutions; Local Government Units; Chiefs of Financial Management and Service; Chief Accountants/Heads of Accounting Units; Commission on Audit (COA) Assistant Commissioners, Directors and Auditors; and All Others Concerned
- SUBJECT** : Expansion of the Coverage of Advertising Expenses and Recognition of Accounts to Include those Relative to the Dissemination of Information Connected with the Official Functions and Programs of Government Agencies, through Social Media Platforms



Documentary Requirements

Advertising Expenses

- 4.2 The provision on “Advertising Expenses” under Item 9.1.3.5 of COA Circular No. 2012-001 dated June 14, 2012 is hereby amended to read as follows:

9.1.3.5 Advertising Expenses

General Guidelines

One of the austerity measures adopted under Administrative Order No. 103 dated August 31, 2004 is the suspension, among others, of paid media advertisements, except those required in the issuance of agency guidelines, rules and regulations, the conduct of public bidding and the dissemination of important public announcements.

Advertisements or contents posted on social media applications, like Facebook, Instagram, Twitter, and the likes, by the verified official account of the agency, shall be allowed following the guidelines under Section V(D)(6)(a)(i)(e), Annex H of the 2016 Revised IRR of RA No. 9184.

The use of government-funded social media campaigns for political objectives or to promote partisan interests by government officials and agencies is strictly prohibited and may result in administrative and/or criminal charges.



Documentary Requirements Advertising Expenses

To promote transparency and accountability, all government-funded social media campaigns should be publicly disclosed. The details of the campaigns including the purpose, scope, target audience, and cost, should be made available to the public through government websites or the agency's official social media platforms.



Documentary Requirements

Advertising Expenses

Additional Documentary Requirements Depending on Advertisement Media

- ❑ Bill/Statement of Account, or monthly progress billings, which may include electronic invoice or screenshots of electronic payment covering total cost of activities, fees, inclusive of all applicable government taxes and charges based on deliverables agreed in the agency's work plan. Screenshots of electronic payment may be allowed if accompanied with a Certification issued by an authorized agency officer^o certifying the veracity of the content of the screenshots.
- ❑ Copy of newspaper clippings evidencing publication and/or CD in case of TV/Radio commercial
- ❑ Complete link of the advertisement or content posted on social media
- ❑ Market study/Feasibility study confirming that the supplier, contractor or consultant could undertake the project at more advantageous terms
- ❑ Market study/Feasibility study of the social media applications best suited to the agency's needs



Documentary Requirements

Advertising Expenses

- ❑ Agency's Monitoring and Evaluation Report of social media services rendered by the contractor/consultant complying with requirements, goals, initiatives, campaign, etc., of the agency within a prescribed timeframe
- ❑ Report on advertising/campaign through social media applications duly reviewed and approved by the agency containing but not limited to the following:
 - Content of advertising/information disseminated in various social media applications
 - Data relative to reactions/perception/comments of the public such as mentions, sentiments, trends, etc.
 - For boosted posts:
 - The type of boost availed of, duration of the boost, and the results of the boost (the number and kinds of audience reached, number of views,



Documentary Requirements Advertising Expenses

- engagement acquired, and reactions/comments received)
□ Annexes A and H of COA Circular No. 2021-014¹⁰

Recognition of Accounts

Advertising expenses incurred under this Circular shall be debited against the appropriate account code under Advertising, Promotional and Marketing Expenses.¹³ This account is debited to recognize the costs incurred for advertisement expenses to promote and market products and services; publish invitations to bid and other authorized government advertisements; and disseminate important public announcements.



**PROCUREMENT OF GOODS,
CONSULTING SERVICES AND
INFRASTRUCTURE PROJECTS
(Regardless of Mode
Procurement)**



Documentary Requirements FOR ALL TYPES OF PROCUREMENT

- Approved APP and any amendments thereto
- Approved contract supported by documentary reqts
 - under COA Cir 2009-001 and COA Memo 2005-027
 - IRR of RA 9184
- Letter request for payment from contractor/supplier



Infrastructure Projects (Additional Documentary Requirements)

Advance Payment for Mobilization Cost

- Irrevocable Standby Letter of Credit/Security Bond/Bank Guarantee
- Such other documents peculiar to the contract and or to the mode of procurement.



Documentary Requirements Common and Specific to Progress and Final Payments for Infrastructure Projects

✓ SWA

 Progress billing statement

 Inspection Report by agency's authorized engineer

 Results of Test Analysis, if applicable

 Statement of Time Elapsed

 **Monthly Certificate of Payment**

 Contractor's affidavit on payment of laborers and materials

Documentary Requirements Common and Specific to Progress and Final Payments for Infrastructure Projects



Pictures before, during and after construction of items of work especially the embedded items



Photocopy of vouchers of all previous payments



Certificate of completion

Infrastructure Projects

(Additional Documentary Requirements)

Release of Retention Money

1. Warranty security in form of cash, bank guarantee, irrevocable standby letter of credit from a commercial bank, GSIS or surety bond callable on demand
2. Certification from the end-user that the project is completed, inspected and accepted





REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City

CIRCULAR

No. : 2024-006
Date : MAR 14 2024

- TO** : All Local Chief Executives; Accountants/Heads of Accounting Division/Unit; Local Treasurers; Budget Officers; Heads of Supply and/or Property Division/Unit; Commission on Audit (COA) Assistant Commissioners, Directors, Auditors; and All Others Concerned
- SUBJECT** : Supplemental Guidelines on the Implementation by Local Government Units (LGUs) of COA Circular No. 2022-004 dated May 31, 2022, Prescribing the Guidelines on the Implementation of Section 23 of the General Provisions of Republic Act (RA) No. 11639 also known as the General Appropriations Act (GAA) for Fiscal Year (FY) 2022 relative to the increase in the capitalization threshold from ₱15,000.00 to ₱50,000.00



Recording/Reporting/Accounting for Semi-Expendable Property

Tangible items w/c meet the definition & recognition criteria of PPE but cost below P50,000 shall be accounted in the books of accounts of LGUs as inventory under the appropriate semi-expendable property account upon purchase and shall be recognized as expense upon issuance to end-user.



Recording/Reporting/Accounting for Semi-Expendable Property

The following policies apply as follows:

Items which meets the recognition criteria of PPE but cost below P50,000 shall be accounted under semi-exp prop account upon purchase and as expense upon issuance to enduser.

Semi-Expendable Machinery	49,000	
Cash in Bank		49,000
Semi-Expendable Machinery and Equipt Expenses	49,000	
Semi-Expendable Machinery		49,000



Recording/Reporting/Accounting for Semi-Expendable Property

The following policies apply as follows:

Items acquired prior to CY 2024, previously classified as PPE, still in the custody of S/P D/U:

- Reclassify from PPE to semi-expendable property account & Close Acc Depn/Impairment to PPA.

Semi-Expendable Machinery	49,000	
Machinery		49,000
Acc Depn – Machinery	9,800	
Acc Impairment Losses- Machinery	10,000	
Prior Period Adjustment		19,800



Recording/Reporting/Accounting for Semi-Expendable Property

The following policies apply as follows:

Carrying amount of issued semi-expendable items (under the new cap threshold) previously classified as PPE shall be expensed/charged to PPA:

Prior Period Adjustment	49,000	
Machinery		49,000
Acc Depn – Machinery	9,800	
Acc Impairment - Machinery	10,000	
Prior Period Adjustment	19,800	



Recording/Reporting/Accounting for Semi-Expendable Property

- Issuance to end-user supported by ICS.
- The following policies apply as follows:
 - a) Carrying amount of issued semi-expendable items (under the new cap threshold) previously classified as PPE shall be expensed/charged as follows:
 - Accumulated Surplus(Deficit) – NGAs & GCs (non-CPSEs)
 - Retained Earnings (Deficit) – GCs (CPSEs)
 - PPA and Govt Equity - LGUs



Recording/Reporting/Accounting for Semi-Expendable Property

- Semi-expendable property shall be classified in two categories:
1. Low-valued items – cost of P5,000 or less
 2. High-valued items – cost of more than P5,000 but less than P50,000.



Accounting for Semi-Expendable Property

- Accountability for semi-expendable property shall be based on categorization. Accountability shall be extinguished as follows:
 1. Low-valued items – upon expiration of est useful life, or upon return of the property
 2. High-valued items – upon return of item, or in case of loss, upon approval of req for relief, regardless of expiration of est useful life.



Records, Forms and Reports to be Prepared and/ or Maintained

Report on the Physical Count of Semi-Expendable Property

➤ Used to report the physical count of semi-expendable property owned by the entity, by type of property, in the custody of the P/S D/U at a given date.

Annex A.8

REPORT ON THE PHYSICAL COUNT OF SEMI-EXPENDABLE PROPERTY

(Type of Semi-expendable Property)

As at _____

Fund Cluster : _____

For which (Name of Accountable Officer) _____, (Official Designation) _____, (Entity Name) _____ is accountable, having assumed such accountability on (Date of Assumption) _____.

Article	Description	Semi-expendable Property No.	Unit of Measure	Unit Value	Balance Per Card	On Hand Per Count	Shortage/Overage		Remarks
					(Quantity)	(Quantity)	Quantity	Value	

Certified Correct by: _____ Approved by: _____ Witnessed by: _____

Signature over Printed Name of Inventory Committee Chair and Members _____ Signature over Printed Name of Head of Agency/Entity or Authorized Representative _____ Signature over Printed Name of COA Representative _____



Records, Forms and Reports to be Prepared and/ or Maintained

Annex A.9

Report of Lost, Stolen, Damaged or Destroyed Semi-Expendable Property

➤ Used to report or notify, within 30 days, the loss, theft, damage or destruction of the semi-expendable property.

REPORT OF LOST, STOLEN, DAMAGED OR DESTROYED SEMI-EXPENDABLE PROPERTY

Entity Name : _____		Fund Cluster: _____	
Department/Office : _____		RLSDDSP No. : _____	
Accountable Officer : _____		RLSDDSP Date : _____	
Designation : _____		ICS No. : _____	
Police Notified : <input type="checkbox"/> Yes <input type="checkbox"/> No		ICS Date : _____	
Police Station : _____			
Date : _____			
Status of Semi-expendable Property : (check applicable box)			
<input type="checkbox"/> Lost		<input type="checkbox"/> Damaged	
<input type="checkbox"/> Stolen		<input type="checkbox"/> Destroyed	
Property No.	Description	Acquisition Cost	
Circumstances: _____ _____			
I hereby certify that the item's and circumstances stated above are true and correct.		Noted by:	
Signature over Printed Name of the Accountable Officer		Signature over Printed Name of the Immediate Supervisor	
Date		Date	
Government Issued ID : _____			
ID No. : _____			
Date issued : _____			
SUBSCRIBED AND SWORN to before me this ____ day of _____, affiant exhibiting the above government issued identification card.			
Doc. No. _____		Notary Public	
Page No. _____			
Book No. _____			
Series of _____			





Thank You!

