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

NHQ-PCG/CG-4 30 January 2026

CIRCULAR
NUMBER 01-26

GUIDELINES IN REQUESTING RELIEF FROM PCG PROPERTY ACCOUNTABILITY

1. REFERENCES

A. COA Memorandum No. 1992-751, entitled "Documentations on Petitions/ Requests for Relief from Accountability" dated 24 February 1992;

B. COA Memorandum No. 1993-820, entitled "Delegation of Authority to COA Officials to Decide on Requests for Relief from Property and/or Money Accountability" dated 26 August 1993;

C. COA Resolution No. 2018-020, entitled "Clarification on the Documentary Requirements for Request for Relief from Accountability for Loss thru Force Majeure (earthquake, typhoon, etc.)" dated 01 February 2018 under COA Memorandum No. 1992-751 dated February 24, 1992;

D. COA Circular No. 2022-004, entitled "Guidelines on the Implementation of RA No. 11639 also known as the General Appropriations Act for FY 2022 relative to the increase in the capitalization threshold from Php 15,000.00 to Php 50,000.00" dated 21 May 2022;

E. CGA/CGWCEISS Standing Operating Procedure No. 06-02, entitled "Issuance of PCG Firearm" dated 21 August 2002;

F. NHQ-PCG/CG-4 Circular No. 01-24, entitled "Guidelines and Procedures for Non-Life Insurance Coverage for all Insurable Assets" dated 25 January 2024;

G. NHQ-PCG/CGLSC/CGSAO Circular No. 10-24, entitled "Guidelines on the Conduct of Physical Inventory of Property, Plant and Equipment (PPE) and Supplies and Materials" dated 14 May 2024;

H. Section 73 and 105 of Presidential Decree No. 1445, entitled "The State Audit Code of the Philippines";

I. Training Handbook on Property and Supply Management System, Reprinted with Revision dated June 2011; and

J. Treasury Circular No. 02-2009, entitled "Revised Omnibus Regulations Governing Fidelity Bonding of Accountable Public Officers Pursuant to the Public Bonding Law (Section 313-335 Chapter 15, Revised Administrative Code of 1917)" dated 06 August 2009.

2. PURPOSE

To strengthen the PCG's asset management and accountability practices, this Circular establishes clear guidelines and procedures for the request for the relief of accountability within the Philippine Coast Guard (PCG). This ensures that all personnel are aware of their responsibilities and the processes involved in the relinquishment of accountability for government property.

This Circular aims to promote transparency, efficiency and compliance with laws and regulations, thereby safeguarding PCG assets and protecting public interest.

3. SCOPE

This Circular shall apply to all personnel involved in the custody, care, management and accountability of government funds and property. It covers the procedures for requesting relief from accountability for all types of government property, including but not limited to: (a) Equipment; (b) Land and Water Mobility; (c) Firearms; (d) Communication Equipment; (e) Funds; and (f) Other Assets.

4. DEFINTION OF TERMS

A. **Accountability for Public Property** – the obligation of personnel to be answerable for government property entrusted to their care. This includes ensuring its proper use, safekeeping and maintenance according to applicable laws, rules and regulations.

B. **Accountable Personnel** – PCG personnel entrusted with the possession, custody and safekeeping of government property. This includes those who have been issued property through official documentation, such as a Property Acknowledgement Receipt (PAR), and are responsible for its proper use, maintenance and security.

C. **Accountable Officer** – any Officer or personnel of the PCG who by reason of his office or duties is required or is permitted to have custody of public funds or property, such as the Supply and Accountable Officer (SAO), Disbursing Officers, Special Disbursing Officers (SDOs), Petty Cash Fund Custodian (PCFC), Cashiers/Tellers and Collecting and Remitting Officers (CROs).

D. **Property** – refers to all assets, including equipment, weapons, vehicles, vessels, buildings and other physical items owned, leased or controlled by the organization. This includes all government-issued items used in the performance of official duties and responsibilities, as well as items donated to the PCG.

E. **Property Accountability Board (PAB)** – a collegial body created by the Unit Commander to investigate and evaluate cases involving the loss, damage or destruction of government property under the custody of Accountable Officers. The PAB's primary function is to determine the facts and circumstances surrounding the incident and to recommend, through a Board Resolution, whether the Accountable Officer may be considered for relief from accountability in accordance with existing Commission on Audit (COA) rules and regulations.

F. **Property and Accounting Records** – refer to official documents maintained by the logistics and accounting offices that reflect the acquisition, custody, transfer, use and disposition of government property. These records include, but are not limited to, the Inventory Custodian Slip (ICS), Property Acknowledgment Receipt (PAR), Report of Waste Materials (RWM), Property Transfer Report (PTR) and corresponding accounting entries showing the book value and adjustments made thereto.

G. **Request for Relief of Accountability** – refers to the formal submission by the Accountable Officer to the Commission on Audit (COA), through the proper channels, seeking exemption from liability for the loss, damage or destruction of government property under his or her accountability. The request must be supported by the required documents, including investigation reports, PAB Resolution and other pertinent records, to determine whether the loss occurred without fault or negligence on the part of the Accountable Officer.

H. **Notice of Loss** – a formal notification submitted upon the discovery of the loss, theft or damage of government property.

5. POLICIES

A. The Unit Commander shall be primarily responsible for all PCG property within his/her Area of Responsibility (AOR).

B. All PCG personnel whose duties permit or require the possession or custody of government property shall be accountable for such property and for its safekeeping in accordance with applicable laws, rules and regulations.

C. Expenditures of the government funds or uses of government property in violation of law or regulations shall be personally liable the official or employee found to be directly responsible therefore.

D. Designated Accountable Officer shall be bonded accordingly.

E. All PCG personnel accountable for public property shall be liable for its monetary value in case of improper or unauthorized use or misapplication, whether by themselves or by someone whose actions they are responsible for. They shall also be liable for any loss, damage or deterioration of the property resulting from negligence, regardless of whether the property was in their direct custody at the time of the incident.

F. No PCG personnel accountable for government property shall be relieved from accountability for that property by reason of having acted under the direction of a superior officer in applying or disposing it, unless prior to that act, the personnel notified the superior officer in writing of the illegality of the application or disposition. The superior officer directing any illegal application or disposition of government property shall be primarily liable for any loss, damage or deterioration. The accountable personnel who fail to provide the required notice shall be secondarily liable.

G. Supply Accountable Officer (SAO) or Responsible Supply Officer (RSO) may be relieved from property responsibility and accountability through an Inventory and Inspection Report for equipment or a Report of Waste Materials for supplies and materials that are obsolete, damaged due to fair wear and tear and deemed unserviceable or beyond economical repair.

H. Appropriate adjustments on the book of accounts shall only be reflected upon approval of the request for relief from property accountability or until the accountable officer has fully settled the amount in cash.

I. Whenever a PCG personnel who incurred PCG property loss intends to settle such accountability in cash, the cost shall be based on the latest/updated cost valuation or prevailing market price.

J. In the absence of specific firearms guidelines in this Circular, SOP No. 06 dated 21 August 2002 entitled "Issuance of PCG Firearms" will apply.

K. No Officer or personnel shall be relieved of accountability unless a formal approval from the Commission on Audit (COA) is issued; and

L. Head of Offices or Unit, District and Service Commanders shall ensure the timely reporting, investigation and submission of complete documents to support the request of relief.

M. In cases where the Unit Commander is the person involved, the investigation shall be elevated to the Higher Headquarters to convene the PAB to ensure impartiality.

6. GUIDELINES AND PROCEDURES

A. Immediate Notification and Filing of Request for Relief:

i. When a loss of government fund or property occurs while they are in transit, or the loss is caused by fire, theft or other casualty or force majeure, the accountable officer or personnel having custody thereof shall immediately notify the COA or the Auditor concerned and, within thirty (30) days from the occurrence of loss or such longer period as the COA or Auditor may in the particular case allow, shall present his application for relief, with the available supporting evidence. Whenever warranted by the evidence, credit for the loss shall be allowed. An Officer who fails to comply with this requirement shall not be relieved of liability or allowed credit for any loss in the settlement of his accounts.

ii. In case of delay in the filing of the notice of loss and the request for relief, a satisfactory explanation or reason(s) for the delay should be submitted and verified or confirmed by the Auditor concerned.

iii. If the loss was reported to police agencies (e.g., NBI, PNP), the progress/final investigation report must also be submitted.

iv. In case of the illegal disposal of property carried out under the direction of a superior officer, the Accountable Officer shall immediately notify the superior officer in writing of the illegality of the disposition. There must be an express acceptance of this notice by the superior officer.

B. Required Supporting Documents:

i. **Notice of loss** showing the exact date of filing (which should be immediately after the discovery of the loss) and receipt in the office of the Auditor concerned.

ii. **Affidavit or Sworn Statement** of the proper Accountable Officer on the facts and circumstances surrounding the said loss, supported by the Affidavit of two (2) disinterested persons with personal knowledge of such fact of loss;

iii. **Investigation Report** of the management and proper investigating agency (e.g., PNP, BFP, NBI, etc.);

iv. **Accounting Office Report** to identify the exact amount of government cash or book value or amount of the lost government property;

v. **Comment and/or recommendation** of the Head concerned on the request;

vi. **Property Accountability Receipts (PARs)** covering the properties subject of the request.

vii. **Additional Reports Depending on the Cause of Loss:**

a) **Fire:**

1) The progress and/or final report of the local Police/Fire Department or Station on the incident;

2) List of inventories of burned or destroyed properties as well as those properties retrieved after the fire, including the acquisition cost/book value of each item, duly verified by the Auditor concerned;

3) Authenticated pictures showing the site/office or government properties razed by the fire;

4) Fire insurance policy, if any, covering the subject property. If the property is insured, information on whether the agency concerned has received the insurance proceeds should be obtained. If so, evidence of the payment should be submitted. If the property is not insured, an explanation should be provided.

b) **Theft or Robbery/Hold-up:**

1) A progress and/or final police report on the theft or robbery case.

A) In cases of theft or robbery involving force upon objects (e.g., destruction of padlocks, doors, window jalousies, etc.), information on whether the PCG facility, office or unit was secured by Coast Guard personnel. If so, the sworn statements or affidavits of the personnel on duty regarding the incident should be obtained and submitted.

B) If the assigned Coast Guard personnel is found to be negligent, a recommendation should be made to the Unit Commander or appropriate PCG authority for the institution of administrative or disciplinary action and the enforcement of civil liability, as necessary.

C) In cases of theft, robbery or hold-up involving PCG funds for deposit or withdrawal from an authorized PCG depository bank, information on whether the Disbursing Officer or accountable personnel was escorted by Coast Guard personnel should be provided. If no escort was present, an explanation should be submitted.

2) A detailed list of PCG properties or assets lost or destroyed, as well as those retrieved after the robbery, indicating the book value of each item or the exact amount of government funds involved, duly verified by the assigned PCG Auditor.

3) Authenticated photographs of the incident scene, including any damage or losses incurred by the PCG facility, office or unit.

c) **Force Majeure (Earthquake, Typhoons, Etc.):**

1) A detailed inventory of PCG assets or properties lost or destroyed, as well as those retrieved after the calamity, verified by the assigned PCG Auditor.

2) A certification issued by the Philippine Atmospheric, Geophysical and Astronomical Services Administration (PAGASA) or other relevant government agency confirming the occurrence of the calamity, including the approximate or exact time of the event and the areas affected.

3) In instances where the loss of government properties through force majeure also include the loss of pertinent documents such as inventory reports, acknowledgement receipts of equipment and other financial records, the documentary requirements under COA Memorandum No. 1992-751 cannot be complied with. Therefore, to address this gap and to have uniform guidelines when confronted with the aforementioned circumstances, the following requirements shall be complied with:

A) A notice of loss shall be filed by the Accountable Officer immediately after the occurrence of the loss for purposes of verification by the Auditor;

B) The request for relief from accountability must be filed by the proper Accountable Officer within the reglementary period of 30 days, duly supported by the required basic and additional documents, as enumerated under COA Memorandum No. 92-751, that may still be recovered in the aftermath of the natural calamity or instance of force majeure;

C) The Accountable Officer shall submit strong justification as to why no records are available in his/her office or in any other office, to prove that due diligence was exercised by the Accountable Officer in the performance of his/her duties and responsibilities.

d) **Loss, Injury or Death of PCG K9 Dogs:**

1) An Incident Report must be prepared by the handler or the unit concerned, detailing the circumstances of the loss, injury or death. This report shall be endorsed by the PCG K9 Unit or the responsible office;

2) A Veterinary Certification issued by a licensed veterinarian or an authorized PCG Veterinary Officer must be provided, stating the cause of injury or death, if applicable;

3) The PCG K9 Unit Certification must confirm the dog's service record, including identification details such as name, breed, age, serial number and assigned unit;

4) Photographs of the PCG K9 dog, if applicable, should be submitted, showing its condition before and after the incident;

5) If the incident was due to negligence, the immediate superior of the handler or Unit Head must provide appropriate recommendations for administrative action;

6) If the PCG K9 dog is officially declared deceased or missing, the necessary adjustments to the PCG K9 Unit's inventory records must be made, subject to verification by the PCG Auditor.

C. **Authority to Recommend and Approve Relief of Accountability:**

i. **Authority to Comment and/or Recommend**

a) For properties under the AOR of the District or Major Unit not exceeding Php 50,000.00 – the District or Major Unit Head shall be the recommending authority.

However, for properties with costs not exceeding Php 5,000.00, with an estimated useful life of two (2) years, these will be accounted for as expenses upon issuance to the end-user. Upon the reach of the estimated useful life, the Inventory Custodian Slip (ICS) will be automatically cancelled.

b) For properties in excess of Php 50,000.00 up to Php 100,000.00 – the CGLSC shall be the recommending authority.

c) For properties amounting to Php 100,000.00 and above – the Commandant, PCG shall be the recommending authority.

ii. **Authority to Approve (Commission on Audit Concurrence)**

a) For property not exceeding Php 50,000.00 – the request shall be submitted to the Resident Auditor concerned for concurrence.

b) For property in excess of Php 50,000.00 to Php 100,000.00 – the request shall be submitted to the Director, National Government Audit Office I, Commission on Audit, through the Resident Auditor concerned.

c) For property amounting to Php 100,000.00 and above – the request shall be submitted to the Commission on Audit through the Resident Auditor concerned, with endorsement from the recommending authority.

D. **Procedure for Reporting Loss, Damage or Destruction of Property and Endorsement of Request for Relief of Accountability**

a) Within twenty-four (24) hours from the occurrence or discovery of any loss, damage or destruction of government property, the Accountable Officer shall submit a written report to the Unit Commander through Logistics Office/Division, indicating the description of the property, circumstances of the incident and estimated value of the loss.

b) Within three (3) days from receipt of the report, the Logistics Office/Division, in coordination with the Accounting Office, shall conduct a preliminary evaluation to determine the circumstances of the loss or damage. The Accounting Office shall confirm the book value and record accuracy of the property, while the Logistics Office shall assess physical custody and supporting documentation.

The results of the evaluation shall be summarized in a Preliminary Evaluation Report for submission to the Unit Commander.

1) Based on the results of the preliminary evaluation, the Accountable Officer shall prepare a *Notice of Loss*, duly signed by the Accountable Officer and endorsed by the Unit Commander, for submission to the COA Resident Auditor having jurisdiction over the unit. The *Notice of Loss* shall be filed immediately, in compliance with COA regulations.

2) The filing of the *Notice of Loss* shall not suspend or delay the internal processing of the *Request for Relief of Accountability*, which shall proceed simultaneously in accordance with this Circular.

c) Based on the results of the preliminary evaluation, the Unit Commander shall issue an order constituting a PAB within five (5) calendar days from the date of the discovery of the loss.

The PAB shall be composed of at least three (3) members.

d) The PAB shall investigate the reported incident to establish the facts and determine the degree of accountability. Within ten (10) calendar days from its constitution, the PAB shall issue a Board Resolution containing its findings and recommendations, together with all supporting documents.

e) The Unit Commander shall review the PAB Resolution and, if found proper, the Request for Relief of Accountability (RRA) and all supporting documents shall be endorsed to the Coast Guard Logistics Systems Command (CGLSC) within three (3) calendar days from receipt.

f) The Coast Guard Logistics Systems Command (CGLSC) shall review the completeness and validity of the endorsement including the accounting records verified by the concerned Accounting Office and forward the same to the Deputy Chief of Coast Guard Staff for Logistics, CG-4, within seven (7) calendar days from receipt.

g) The endorsement, coursed through the Deputy Chief of Coast Guard Staff for Logistics (CG-4), shall be elevated through appropriate channels for the consideration of the Commandant, Philippine Coast Guard (CPCG), who shall approve or disapprove the recommendation, in accordance with the authority provided under Section VI, Letter C of this Circular:

1) For cases within the approving authority of the CPCG, the endorsement shall be signed by the CPCG and shall be transmitted to the COA for final evaluation and disposition and subsequent issuance of an official COA Decision/Authority for Relief.

2) For cases below the approving authority of the CPCG, the documents shall still be routed through the CPCG for information and for approval to forward the recommendation to COA.

In both cases, the complete request package shall be transmitted to the COA within the thirty (30) day reglementary period from the date of the discovery of the loss.

h) Upon approval by the Commandant, PCG, the complete documentary package shall be returned to the Unit or Office concerned for proper recording and official transmittal to the COA through the designated Resident Auditor. The PCG shall thereafter await COA's evaluation and final decision on the request for relief of accountability.

i) Upon receipt of the COA decision granting relief of accountability, the Accounting Office shall make the corresponding adjustment in the property and accounting records, in coordination with the Logistics Office.

j) The Unit Logistics Office/Division shall maintain a logbook or database of all reported losses, including the dates and actions taken at each stage. A monthly summary report shall be submitted to the Coast Guard Logistics Systems Command (CGLSC) for consolidation and subsequent submission to CG-4.

E. **Procedure for Application, Renewal and Cancellation of Bond**

i. **Application of Bond**

a) The applicant shall accomplish in duplicate General Form No. 57A (Request Form) and 58A (Application Form), copies of which can be secured from the Bureau of the Treasury District Offices (DO)/ Provincial Offices (PO). General Form No. 58A shall be subscribed and sworn to before any Officer authorized to administer oath, attaching therewith two (2) passport size identification photos taken within the last three (3) months prior to the date of application. The Request and Application Forms shall be accompanied by the following:

1) Latest Sworn Statement of Assets, Liabilities and Net Worth (SALN);

2) List of bondable public officers certified by the Agency Officer-In-Charge of Administrative and/or Finance Department, Service, Division or Unit.

b) The Request and Application Forms, together with required supporting documents, shall be filed with the Chief Treasury Operations Officer II (CTOO II) assigned at the Bureau of the Treasury District Office/Provincial Office having jurisdiction over the agency.

c) The applicant shall, upon receipt of the Authority to Accept Payment (ATAP), proceed to the nearest Authorized Government Depository Bank (AGDB) where the Treasurer of the Philippines (TOP) has a deposit account for payment of the assessed bond premium. Any check payment for bond premium shall be for the account of the TOP.

d) The applicant accountable PCG Officer/personnel shall submit and present to the concerned CTOO II a copy of the validated deposit slip and ATAP as proof of payment of the bond premium.

ii. **Renewal of Bond**

The fidelity bond of an accountable PCG Officer/personnel shall be renewed before the expiration of the bond. The application for renewal of bond shall be accomplished by using General Form 57A and accompanied by the following:

a) List of bonded PCG Officers/personnel subject for renewal certified by the agency official in charge of Administrative and/or Finance department, service, division or unit; Agency certification that the bond applicant has no pending administrative and/or criminal case. For a bond applicant with pending administrative and/or criminal case, copies of pertinent pleadings, orders and resolutions filed or issued by the disputing parties, prosecutory or investigatory offices and judicial bodies shall be attached to the bond application;

b) Copy of the latest Bureau of Treasury (BTr) approved bond or copy of the Confirmation Letter;

c) Latest SALN.

iii. **Increase in Accountability**

Any increase in the amount of accountability, resulting to an increase in the amount of bond shall be subject to increase in premium.

a) The applicant shall accomplish and submit General Form 57A to the concerned DO/PO together with the following:

1) Special Order increasing the amount of accountability; and

2) List of bonded public officers certified by the Agency Officer-In-Charge of Administrative and/or Finance Department, Service, Division or Unit.

b) The amount of bond premium shall be computed based on the increased amount of bond. The bond shall take effect upon the time of payment of premium on the new bond application.

iv. **Cancellation of Bond**

The Unit Commander shall immediately submit a written request for bond cancellation to the concerned BTr DO/PO CTOO II involving accountable PCG Officers/ personnel who are no longer accountable by reason of retirement, separation from the service, promotion, transfer, suspension from office or for any other cause rendering them not bondable to their present position. The Unit Commander requesting for cancellation of the bond shall accomplish and submit General Form No. 57A, items 10-16.

7. DUTIES AND RESPONSIBILITIES

A. Deputy Chief of Coast Guard Staff for Logistics, CG-4

i. Shall be responsible for the overall supervision and implementation of this Circular;

ii. Shall monitor and consolidate reports on relief of accountability cases submitted by PCG Units;

iii. Shall ensure strict adherence to COA regulations regarding the relief of property accountability.

B. Unit Commanders

i. Shall disseminate the provisions of this Circular to all personnel within their area of responsibility and ensure the proper implementation of this Circular within their Command;

ii. Shall submit quarterly reports of unaccounted property to CG-4.

C. Commander, Coast Guard Logistics Systems Command

i. Responsible for maintaining coordination with LFMC and Supply Accountable Officers to ensure the strict adherence to this Circular.

ii. Shall submit an annual consolidated report to the Commandant, Philippine Coast Guard, Attn: Deputy Chief of Coast Guard Staff for Logistics, CG-4.

iii. Shall provide technical assistance to SAO/RSOs in processing relief of accountability requests.

D. Supply Accountable Officers (SAOs)/ Responsible Supply Officers (RSOs)

i. Shall ensure accountability for all issued properties under their responsibility;

ii. Shall process and verify requests for relief of accountability and submit them to the appropriate recommending authority.

iii. Shall file a Notice of Loss with supporting documents when property is lost, stolen or damaged.

iv. Shall coordinate with COA Auditors for documentation and processing of relief requests.

v. Shall conduct regular inventory-taking and submit an Annual Physical Inventory Report to CG-4 at the end of each year.

vi. Shall directly supervise and ensure that no personnel shall be relieved, reassigned or retired without securing a Unit Property Accountability Clearance.

E. **Chief, Accountant**

i. Shall process all financial adjustments after COA approval, ensuring proper recording and reconciliation of affected assets in the book of accounts;

ii. Shall primarily be responsible for the valuation of properties subject of the request for relief.

iii. Shall maintain financial records of all approved relief cases and submit periodic reports to O/CG-4.

iv. Shall ensure that appropriate adjustments are reflected in the PCG financial statements upon approval of relief from accountability.

8. PENALTY CLAUSE

In the event of failure to comply with the guidelines, procedures and responsibilities outlined in this Circular, the responsible personnel shall be subject to disciplinary action, in accordance with NHQ-PCG/CGIAS Circular No. 13-19, entitled "Revised Guidelines and Procedures on Disposition of Violation of Code of Conduct and Discipline for PCG Uniform Personnel" dated 18 November 2019 and other applicable PCG Policies.

For Non-Uniformed Personnel, applicable Civil Service rules and administrative procedures shall apply.

9. RESCISSION

All PCG policies, rules and regulations or issuances or parts thereof which are inconsistent with this Circular are hereby repealed, amended or modified accordingly.

10. EFFECTIVITY

This Circular shall be implemented effective 19 January 2026.

BY COMMAND OF ADMIRAL GAVAN PCG:

OFFICIAL:

GLIDE GENE MARY G SONTILLANOSA
COMMO PCG
Chief of Coast Guard Staff

JAYSIEBELL B FERRER
CDR PCG
Coast Guard Adjutant

Annexes:

- *A – Checklist of Documentary Requirements for Request for Relief of Accountability of PCG Property*
- *B – Sample Template for Notice of Loss signed by the Accountable Officer*
- *C – Sample Template for Notice of Loss Endorsement Letter*
- *D – Sample Template for PAB Report*
- *E – Sample Template for PAB Resolution*
- *F – Sample Template for Request for Relief of PCG Property Accountability signed by the Accountable Officer*
- *G – Sample Template for Relief of PCG Property Accountability Endorsement Letter to COA*
- *H – Timeline for the Process of Request for Relief of PCG Property Accountability*

ANNEX A

CHECKLIST OF DOCUMENTARY REQUIREMENTS FOR REQUEST FOR RELIEF OF ACCOUNTABILITY OF PCG PROPERTY

NO.	DOCUMENT/REQUIREMENT	PREPARED/ ISSUED BY
A. INITIAL REPORTING AND NOTICE OF LOSS		
1	Notice of Loss indicating property details, circumstances, estimated value, and name of accountable person	Accountable Officer
2	Endorsement of Unit Commander forwarding Notice of Loss to COA Resident Auditor	Unit Commander
B. PRELIMINARY EVALUATION		
3	Initial report submitted by the Accountable Officer within 24 hours from discovery	Accountable Officer
4	Preliminary Evaluation Report confirming circumstances and valuation	Logistics & Accounting Office
5	Supporting documents (inventory records, police report, photos, inspection report, etc.)	Logistics Office
C. PROPERTY ACCOUNTABILITY BOARD (PAB) PROCEEDINGS		
6	Unit Order constituting the Property Accountability Board (PAB)	Unit Commander
7	Minutes of PAB Investigation	PAB
8	PAB Report summarizing findings and evidence	PAB
9	PAB Resolution recommending action on the request for relief	PAB
10	Letter Request for Relief of PCG Property Accountability to COA	Accountable Officer
D. ENDORSEMENT AND HIGHER REVIEW		
11	Endorsement Letter of Unit Commander to COA with transmittal to Coast Guard Logistics Systems Command (CGLSC)	Unit Commander
12	Review and transmittal of CGLSC to CG-4	Commander, CGLSC
13	Representation of CG-4 to CPCG for approval/disapproval	CG-4
14	Approved Endorsement / Transmittal to COA	Unit Concerned

ANNEX B

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

[Date]

[Name]
Resident Auditor
[Address]

Thru:
[Name]
Unit Commander
[Address]

Dear [Mr./Ms.][Surname]:

This is to inform your good office that certain government property under my accountability as [*position/designation*] of [*Unit/Office*] was reported lost/damaged/destroyed on [*date*] at [*location*].

The affected items, which are under the custody of [*name of accountable person, if applicable*], consist of [*brief description of items with quantity and approximate value*]. The incident occurred due to [*brief reason, e.g., theft, accidental damage, fire, or natural calamity*].

Attached are supporting documents such as the Affidavit of Loss, Incident/Police/Fire Report (if any), and inventory or inspection report for your reference and appropriate action.

Respectfully yours,

(Signature over printed name)
Accountable Officer
[Position/Designation]

ANNEX C

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

[Date]

[Name]
Resident Auditor
[Address]

Dear [Mr./Ms.][Surname]:

Respectfully forwarded herewith is the **Notice of Loss** dated [*insert date*], submitted by *[Mr./Ms. Name*], the duly designated Accountable Officer of this unit, for your information and appropriate action.

This endorsement is made in compliance with existing auditing regulations and established reporting procedures.

Respectfully,

(Signature over printed name)
[Rank/Name]
Unit Commander / Head of Office
[Unit/Office]

ANNEX D

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

(Date)

PROPERTY ACCOUNTABILITY BOARD (PAB) REPORT

I. INTRODUCTION

This report is submitted by the Property Accountability Board (PAB) constituted under [Unit/Office], per [Order Number and Date], to investigate the reported loss/damage/destruction of government property under the custody of [Rank/Name], [Designation], [Unit].

II. COMPOSITION OF THE BOARD

Chairperson: [Rank/Name, Position]
Member: [Rank/Name, Position]
Member: [Rank/Name, Position]

III. SUBJECT OF INVESTIGATION

- **Accountable Person:** [Rank/Name, Position, Unit]
- **Accountable Officer:** [Rank/Name, Position, Unit]
- **Description of Property:** [Item/s lost or damaged]
- **Property Number / PAR No.:** [Insert details]
- **Book Value / Estimated Cost:** [Insert amount]
- **Date and Place of Loss:** [Insert date and location]

IV. BACKGROUND OF THE INCIDENT

Provide a brief summary of the reported incident including:

- *Circumstances leading to the loss, damage, or destruction of property;*
- *Date and manner of discovery;*
- *Immediate actions taken by the accountable person or unit;*
- *Notification of the Unit Commander, Accounting Office, and COA Auditor.*

V. DOCUMENTS EXAMINED

List the supporting documents reviewed by the Board
(e.g. Notice of Loss, Affidavits, Police Report, Photographs, PAR, Inventory Report, etc.).

VI. FACTS AND FINDINGS

Summarize factual findings including:

- *Verification of accountability and record ownership;*
- *Results of site inspection or validation;*
- *Actions of the accountable person before and after the incident;*
- *Evidence of negligence, misconduct, or due diligence;*
- *Extent of damage or loss.*

VII. CONCLUSION

State whether the loss/damage was due to negligence, misconduct, or beyond control *(e.g. theft, force majeure, etc.).*

VIII. RECOMMENDATION

Based on the findings, the PAB recommends that:

- [Name of Accountable Officer] be **granted relief from accountability** for the subject property, subject to the final approval of the Commission on Audit (COA); ***or***
- [Name of Accountable Officer] be **held liable** for the value of the lost/damaged property due to negligence or failure to exercise due diligence.

Prepared by:

(Signature over Printed Name)
Chairperson, Property Accountability Board

(Signature over Printed Name)
Member

(Signature over Printed Name)
Member

Noted by:

(Signature over Printed Name)
Unit Commander

-- Property Accountability Board (PAB) Report --

ANNEX E

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

(Date)

A RESOLUTION RECOMMENDING THE RELIEF OF ACCOUNTABILITY OF [NAME OF ACCOUNTABLE OFFICER] OVER [DESCRIPTION OF PROPERTY]

PROPERTY ACCOUNTABILITY BOARD (PAB) RESOLUTION NO. ____

WHEREAS, pursuant to [reference provision, e.g., COA Circular No.____, as amended], the Property Accountability Board (PAB) is created to investigate and recommend appropriate action for the relief of accountability of government property lost, damaged, or rendered unserviceable;

WHEREAS, [brief background of the case — state the circumstances surrounding the loss, damage, or disposition of the property, including the date, place, and relevant events];

WHEREAS, based on the investigation conducted, the Board finds that [summarize findings — whether there was negligence, unavoidable incident, force majeure, etc.];

WHEREAS, the Property Accountability Board (PAB) was constituted under [Special Order No. ____ dated _____] to investigate the circumstances surrounding the said loss and to determine accountability;

WHEREAS, after evaluation of all documentary evidence and testimonies, the Board concludes that [summarize conclusion, e.g., the loss was due to causes beyond the control of the Accountable Officer];

NOW, THEREFORE, BE IT RESOLVED, that the Property Accountability Board hereby recommends the relief of accountability of [Name of Accountable Officer, Rank/Position, Office/Unit] over the following property:

DESCRIPTION OF PROPERTY	QUANTITY	ACQUISITION COST	REMARKS

RESOLVED FURTHER, that this Resolution, together with the PAB Report and supporting documents, be forwarded to the National Headquarters Philippine Coast Guard for endorsement to the Commission on Audit (COA) for appropriate action and approval.

APPROVED AND SIGNED this ___ day of _______, 20 at____________________

____
Designation: PAB Member
Date Accomplished: __________

____
Designation: PAB Member
Date Accomplished: __________

____
Designation: PAB Member
Date Accomplished: __________

____
Designation: PAB Chairperson
Date Accomplished: __________

ANNEX F

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

[Date]

[Name]
Resident Auditor
[Address]

Thru:
[Name]
Unit Commander
[Address]

Dear [Mr./Ms.] [Surname]:

I respectfully request relief of accountability over the government property under my custodianship described as [*item description*], with Property Number [*property number*] and an acquisition cost of ₱[*amount*]. The property was [*lost/damaged/destroyed*] due to [*briefly state the cause or circumstances, e.g., theft, fire, flooding, etc.*], which occurred on [*date*] at [*location*].

A Notice of Loss was submitted to the Commission on Audit Resident Auditor on [*date submitted*], in compliance with Commission on Audit (COA) rules and regulations. The loss occurred under circumstances beyond my control and without fault or negligence on my part. All reasonable measures were undertaken to locate, recover, or restore the property but to no avail.

In view of the foregoing, I respectfully request to be relieved from property accountability for the said item, pursuant to existing COA rules and regulations.

Respectfully yours,

(Signature over printed name)
Accountable Officer
[Position/Designation]

ANNEX G

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

[Date]

[Name of Resident Auditor]
Resident Auditor
Commission on Audit
[Address]

Dear [Mr./Ms.] [Surname]:

This Headquarters/Unit respectfully endorses the Request for Relief of Property Accountability submitted by [*Name of Accountable Officer*], [*Designation*], [*Unit/Office*], in connection with the loss/damage/destruction of government property under his/her accountability, which occurred on [*date of incident*] at [*location*].

The property involved is described as follows: [*brief description, quantity, and estimated value*].

Pursuant to existing audit regulations, a Notice of Loss was previously filed with your office, and a Property Accountability Board (PAB) was convened to investigate the circumstances surrounding the incident. The PAB, through its Resolution dated [*date*], found no indication of fault, negligence, or misconduct on the part of the accountable officer and recommended that the request for relief of accountability be granted.

After due evaluation, this Headquarters/Unit concurs with the recommendation of the PAB and hereby endorses the attached Request for Relief of Property Accountability, together with the supporting documents, for your review and appropriate action.

Attached herewith are the following documents for consideration:

- Request for Relief of Property Accountability signed by the Accountable Officer;
- Property Accountability Board (PAB) Resolution and Report;
- Inventory and accounting records validated by the Accounting Office; and
- *Other pertinent supporting documents (i.e. police report, photos, inspection report, etc.).*

For the Commission's favorable evaluation and disposition.

Very truly yours,

[Unit Commander or Commandant, PCG]
[Rank] [PCG]

ANNEX H

TIMELINE FOR THE PROCESS OF REQUEST FOR RELIEF OF PCG PROPERTY ACCOUNTABILITY

TASKS	DESCRIPTION	TIMELINE (Days)
T-1	Accountable Officer submits a written report to the Unit Commander	1
T-2	Logistics and Accounting Office receive the report, conducts preliminary evaluation and drafts evaluation report Accountable Officer prepares Notice of Loss and submits it to COA resident Auditor	1-3
T-3	Unit Commander convenes Property Accountability Board (PAB)	1-5
T-4	PAB conducts investigation and issues board resolution based on findings	5-14
T-5	The Unit Commander reviews the PAB resolution and endorses RRA request to CGLSC	14-17
T-6	Reviews completeness and validity of endorsement including accounting verification, and forwards it to CG-4	17-19
T-7	CG-4 reviews and escalates the endorsement to CPCG.	19-21
T-8	CPCG approves the recommendation and returns the package to the concerned Unit	21-25
T-9	Concerned Unit shall forward the document package to COA	25-30