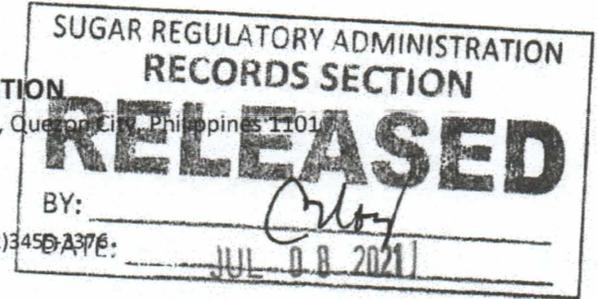




Republic of the Philippines
Department of Agriculture
SUGAR REGULATORY ADMINISTRATION
Sugar Center Bldg., North Avenue, Diliman, Quezon City, Philippines 1101
TIN 000-784-336
Website: <http://www.sra.gov.ph>
Email Address: srahead@sra.gov.ph
Tel. No.: (632)8929-3633, (632)3455-2135, (632)3455-2376



July 7, 2021

MEMORANDUM ORDER NO. 2
Series of 2021

| | |
|--|--------------------|
| OFFICE OF THE MANAGER III | |
| PLANNING, POLICY & SPECIAL PROJECTS DEPARTMENT (PPSPD) | |
| Received by : | <i>[Signature]</i> |
| Date : | 7/8/21 |
| Time : | 2:45 pm |
| Tracking No. : | 2021-7-05-19 |

SUBJECT: Documentary Requirements in the Pre-Audit of Disbursement for Common Government Transaction based on COA Circular No. 2012-001 dated June 14, 2012

For general information and for the improvement of standard work-flows and procedures, the following are the documentary requirements for common government transactions based on COA Circular No. 2012-001 dated June 14, 2012.

A. Cash Advances

- Authority of the accountable officer issued by the Head of the Agency or his duly authorized representative indicating the purpose of the cash advance thru a Special Order
- Approved application for bond and/or fidelity bond stated period and maximum cash accountability
- Certification that previous cash advances have been liquidated and accounted for in the books
- Approved work financial plan and/or budgetary requirement
- Notice of meeting or training/seminar to be conducted by the agency thru Human Resource Section or department unit
- In claiming pre local travel expenses which is treated as cash advances, this should be supported by a) Travel Order and Special Order approved in accordance with Section 3 of E.O No. 298; b) Itinerary of Travel.

Note: Liquidation of pre travel expenses (local) or reimbursement should include Certificate of Appearance and Travel Completed, travel activity report and the actual used tickets (land/ air/ sea fares, boarding pass, terminal fee), paper electronic plane tickets, RERs, original and revised Itinerary of Travel, original copy of Cash Advance voucher, letter of invitation, if any and to be submitted to Accounting with one month after the Travel.



Management System
ISO 9001:2015
www.tuv.com
ID 910508557



A food-secure and resilient Philippines
with empowered and prosperous farmers and fisherfolk



Cash Advances for meetings, seminar/trainings, consultative/OPSI meetings or for other purposes, the liquidation should be made as soon as the purpose of the advance is served or completed. The following supporting documents should be attached: official Receipts (ORs); List of Attendees Food served/ menu; Canvass/price quotation; abstract of quotation; Purchase Request of supplies; RERs; summary of budget and actual expenses; OR of refund if applicable.

B. Gasoline allowance to MDOs

- Approved Travel Order
- Monthly Itinerary of Travel
- Certificate of Attendance

C. Travel claims (TEV)

- Approved Travel Order
- Certificate of Appearance
- Certificate of Travel Completed
- Itinerary of Travel Report (Note: For SRED department ITR should be attested by Chief SPRO on submission of Reportorial Requirements)
- Used tickets, RER; and
- Copies of validated deposit slips for Regulation Officer assigned to collect liens in their mill offices.

D. Meal/Travel Allowance in the performance of messengerial/liaising works, monitoring of sugar prices, inspection of warehouse, etc.

- Special Order issued by the Head of the Agency on the authority/designation as messenger, liaison officer, monitoring officer or inspector, as the case may be.

(Rate of meal or travel allowances shall be governed by Commission on Audit Circular No. 96-004 dated April 19, 1996)

- Certificate by the Manager concerned on completion of task re: monitoring of sugar price, etc.
- Memorandum Order re: schedule of concerned employees monitoring the price of sugar
- Approved permission slips
- Daily Time Record (DTR)



E. Services/Salaries of Pakiao/Job Orders (JO)

- Job Request
- Job Order
- Contract of Services (for attachment to 1st Salary Claim)
- Daily Time Record (DTR)
- Accomplishment Report

F. Seminar/ Training Workshop

- Special Order
- Letter of Invitation, if any
- Official Receipt (for attachment to DV upon payment)
- Certificate of Attendance/Appearance (for attachment to DV after the end of the seminar attended)

G. Payment of goods or services, utilities, etc.

- Approved Purchase Order/Job Request
- Purchase Order or Job Order duly received by supplier/bidder
- PHILGEPS (above P50,00 purchase)
- Request of Quotation
- Abstract of Quotation (AOQ)
- Notice of Award
- Notice to Proceed
- Certificate of Exclusive Distributorship, if applicable
- Materials Issuance Slip
- Property Acknowledgement Receipt (PAR)
- Inventory Custodian Slip (ICS)
- Sales/Billing/Delivery Invoice
- Approved request of extension to deliver items, if any
- Inspection and Acceptance Report (Preliminary & Final)
- Waiver of Inspection, if applicable
- Report of Waste Materials
- Billing Statements
- Certified of Services Rendered (Security & Janitorial services) by the General Administrative Office
- Daily time Record of janitors, security guard, pakiao workers

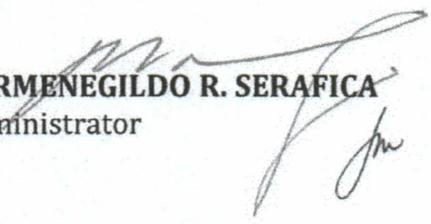
H. Infrastructures/Construction, etc.

- Approved Job Request and Job Order duly received by supplier/bidder
- Notice/ Letter of Award
- Contract of Services
- Progress Billing Report supported by pictures of work accomplishment
- Certificate of Percentage of Completion and recommendation for payment from Technical Group as approved by approving authority



- Public Bidding documents to include copy of advertisement/invitation to Bid, Abstract of Bids, Acceptance of Bid/Proposal, Bid tender of winning bidder and other participants (1st Payment)
- Acceptance report for 100% work accomplished/completed as in the case of final payment
- Performance/surety bond

This Memorandum Circular shall take effect immediately.


HERMENEGILDO R. SERAFICA
Administrator