



Republic of the Philippines
Department of Agriculture
SUGAR REGULATORY ADMINISTRATION

Sugar Center Bldg., North Avenue, Diliman, Quezon City, Philippines
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)3455-3376

**SUGAR REGULATORY ADMINISTRATION
RECORDS SECTION
RELEASED**

BY: for CLP
DATE: JAN 10 2022

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January 4, 2022

MEMORANDUM CIRCULAR NO. 01
Series of 2022

TO: ALL SRA EMPLOYEES

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

For general information and a reiteration of the above subject, the following are the documentary requirements for common government transactions based on COA Circular No. 2012-001 dated June 14, 2012:

1.0 Cash Advances including those for travel

- Authority of the accountable officer issued by the Head of the Agency or his duly authorized representative indicating the maximum accountability and purpose of cash advance (for initial cash advance)
- Approved application for bond and/or fidelity bond for stated period and maximum cash accountability
- Certification that previous cash advance has been liquidated and accounted for in the books
- Notice of meeting or training/seminar to be conducted by the agency thru Human Resource Section (HRS)
- Memorandum of Agreement (MOA)
- Approved Work Financial Plan (WFP) and/or budgetary requirement
- Approved Project Procurement Management Plan (PPMP)
- Approved Office Order/Travel Order and Itinerary of travel for cash advances covering pre local travel expenses. For foreign travel, the following additional documentary requirements must be submitted: 1.) letter of invitation of host/sponsoring country/agency/organization; 2.) Copy of the United Nations Development Programme (UNDP) rate for the daily subsistence allowance (DSA) for the country of destination for the computation of DSA to be claimed; 3.) Document to show the dollar to peso exchange rate at the date of grant of cash advance; 4.) Where applicable, authority from the Office of the President



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(OP) to claim representation expenses; and 5.) Invitation addressed to the agency inviting participants (issued by the foreign country).

1.1 Liquidation of Cash Advance

Cash advance for local and foreign travels must be liquidated within thirty (30) days and sixty (60) days respectively. The liquidation report must be supported by the following:

- a.) Certificate of Appearance
- b.) Certificate of travel completed
- c.) electronic plane tickets
- d.) Official Receipts (ORs) and RERs
- e.) Original and revised Itinerary of travel
- f.) photocopy of original disbursement voucher (CA)
- g.) travel activity report
- h.) original boarding pass (for air travel expense)

Cash advance granted for specific/or special purpose must be liquidated as soon as the purpose has been served or completed. The following should be submitted:

- a.) Summary of actual expenses and budget
- b.) photocopy of original disbursement voucher (CA)
- c.) Official Receipts(ORs) and RERs
- d.) List of attendees/participants with signatures
- e.) Food/menu served
- f.) Purchase Request (PR)
- g.) Request for Quotation (ROQ) of at least three (3) suppliers
- h.) Abstract of Quotation (AOQ)
- i.) Pictures if applicable
- j.) OR of refund if applicable

For fund transfer in the form of cash advance, liquidation should include the following:

- a.) Status of Fund Transfer/Utilization Report
- b.) Schedule of Disbursements
- c.) Certification from the Accountant that funds previously transferred to the Implementing Agency (IA) has been liquidated and accounted for in the books
- d.) List of beneficiaries with their signatures signifying their acceptance/acknowledgement of the project/funds/ services received
- e.) Pictures of implemented projects
- f.) Inspection report and certificate of project completion issued by the GO authorized representative



2.0 Gasoline allowance to MDOs

- Approved Travel Order
- Itinerary of Travel
- Certificate of Attendance
- Official receipts

3.0 Travel claims (TEV)

- Approved Travel Order
- Certificate of Appearance
- Certificate of Travel Completed
- Itinerary of Travel
- Used tickets, RERs, boarding pass (for air travel claims)
- Copies of validated deposit slips for Regulation Officers (SRED-ROs)

4.0 Meal/travel allowance in the performance of messengerial/liasse works, monitoring of sugar prices, inspection of warehouse, etc.

- Board Resolution approving the authority/designation as liason officers to government agencies and authorized meal allowance
- Special Order
- Memorandum Order on schedule of employees to monitor sugar prices
- Certification by the Manager on monitoring of sugar prices, etc. actually done/performed by the designated employees
- Approved Permission Slips

5.0 Salaries of COS/Pakiao/Job Orders

- Contract of Service (claim of 1st Salary)
- Daily Time Record (DTR)
- Accomplishment Report

6.0 Seminar/Training /Workshop

- Special Order
- Letter of invitation, if any
- Official Receipt (for attachment to DV upon payment)
- Certificate of Attendance/or Appearance (for attachment to DV)

7.0 Payment of utilities (electricity, water, communication, etc.)

- Billing Statements
- Summary of Accounts

8.0 Payment of security and sanitation/maintenance services

- Copy of Contract of Services with the agency (for 1st billing)



- Billing statement
- Daily Time Records (DTR) of personnel from the security/or sanitation/maintenance of agency
- Certification of Work Completed by the General Administrative Division (GAD)

9.0 Payment of goods or services

- Approved Purchase/Job Request (PR/JR)
- Purchase /Job Order duly received/conformed by supplier
- Copy of PHILGEPS (for P50,000 purchases)
- Request for Quotation (at least three suppliers)
- Abstract of Quotation (AOQ)
- Notice of Award
- Notice to Proceed
- Certificate of Exclusive Distributorship, if applicable
- Property Acknowledgement Receipt (PAR)
- Inventory Custodian Slip (ICS)
- Sales/Delivery Invoice
- Approved request of extension to deliver, if any
- Inspection and Acceptance Report (Preliminary and Final)
- Waiver of Inspection, if applicable
- Report of Waste Materials

10. Infrastructures/Construction, etc.

- Approved Job Request
- Approved Job Order duly received/conformed by supplier/bidder
- Notice of Award
- Contract of Services
- Progress Billing Report supported by pictures
- Approved request of extension to deliver, if any
- Certificate of Percentage of Completion of Work and recommendation for payment from Technical Group as approved by the approving authority
- Public bidding documents such as copy of advertisement, Invitation to Bid, Abstract of Bids, Acceptance of Bid/Proposal, Bid tender of winning bidder and other participants
- Acceptance report for 100% work accomplished/completed (final payment)
- Performance/surety bond

For strict compliance.

HERMENEGILDO R. SERAFICA
Administrator

