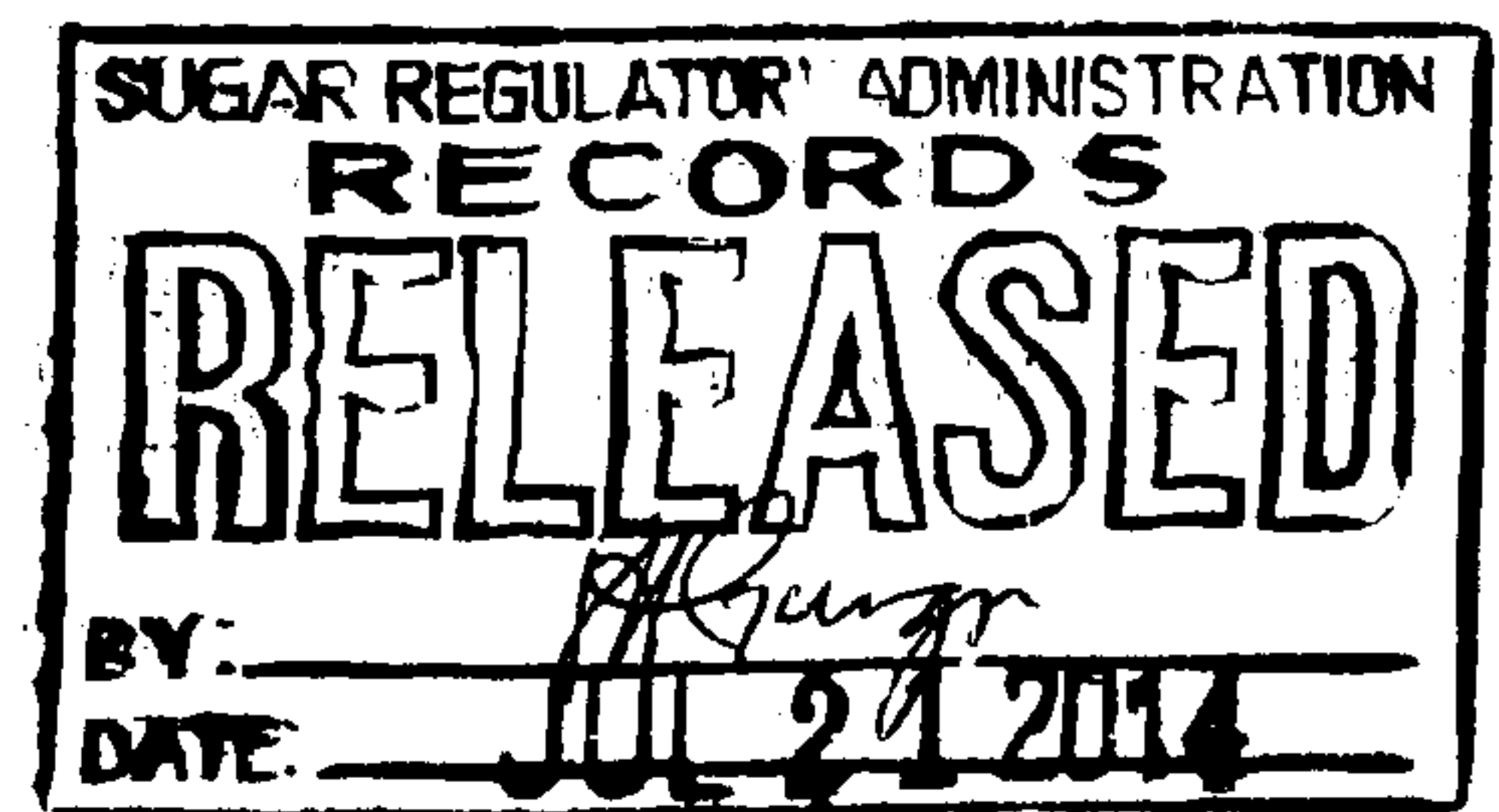




Republic of the Philippines
Department of Agriculture
SUGAR REGULATORY ADMINISTRATION
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TIN 000-784-336



June 26, 2014

MEMORANDUM CIRCULAR NO. 3
Series of 2014

SUBJECT: Policies and Guidelines in the Standardization of Allowable Rates for Food/Meal Allowance and Board/Lodging Allowance in the conduct of In-house Meetings, Trainings, Seminars and Conferences

1.0 Rationale

As one of the goals of SRA is to provide and deliver its institutional mandates and basic services, and meet the needs of the sugarcane industry stakeholders and other clienteles on time and productive manner, series of various in-house trainings and seminars such as those Outreach Program for the Sugarcane Industry (OPSI), sugarcane variety and technology transfers, Gender and Development (GAD) activities, and other related human resources and career developmental trainings, have been conducted in different cities and provinces in Luzon, Visayas and Mindanao. Successful and effective conduct and implementation of these trainings and seminars require such hefty amount of budgetary costs which need sound financial internal control measures and monitoring mechanisms. This is to ensure that SRA funds are properly disbursed in accordance with government budgeting, accounting and auditing rules and regulations.

2.0 Legal Bases

- 2.1 Executive Order No. 298: Amending Further Executive Order No. 248 dated May 29, 1995 As Amended by Executive Order No. 248-A dated August 14, 1995, which Prescribes Rules and Regulations and New Rates of Allowances for Official Local and Foreign Travels of Government Personnel;
- 2.2 Commission on Audit Circular No. 2012-001, dated June 14, 2012: Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions;
- 2.3 Commission on Audit Circular No. 2012-003, dated October 29, 2012: Updated Guidelines for the Prevention and Disallowance of Irregular, Unnecessary, Excessive, Extravagant and Unconscionable Expenditures; and,
- 2.4 Office of the President (OP) - Administrative Order No. 103, dated August 31, 2004: Directing the Continued Adoption of Austerity Measures in the Government.



3.0 Coverage

This Circular shall cover the conduct of the following meetings, trainings, seminars and conferences:

- 3.1 In-house meetings;
- 3.2 Outreach Program for the Sugarcane Industry (OPSI);
- 3.3 Human Resources Development Trainings and Seminars;
- 3.4 National and Regional Conferences for Regulation Officers, Mill District Officers and Extension Officers; and,
- 3.5 Other Related Research, Development and Extension Department, and Regulation Department trainings, seminars and conferences.

4.0 Exemption

All Board and stakeholders meetings as well as other executive and management committee meetings are not covered by the food/meal rates in this Memorandum Circular.

5.0 Standard Allowable and Maximum Rates

- 4.1 Based on the previous reported liquidation and disbursements of similar nature of transactions, the following are the established standard allowable and maximum rates for food and/or meal allowance per participant. They shall vary depending on the classification and location of cities and/or municipalities of where the trainings, seminars and conferences are to be conducted:

Meal Accommodations	1 st Class Cities and/or Municipalities	2 nd , 3 rd , 4 th & 5 th Class Cities and/or Municipalities
Breakfast	100.00/head	75.00/head
AM snacks	50.00/head	50.00/head
Lunch	150.00/head	100.00/head
PM snacks	50.00/head	50.00/head
Dinner	150.00/head	100.00/head

- 4.2 As examples, some of the identified 1st class cities and/or municipalities where SRA is usually conduct in-house meetings, trainings, seminars and conferences:

- All Metro Manila Cities/Municipalities
- Bacolod City
- Cebu City
- Davao City
- Cagayan De Oro City
- All other cities/municipalities as classified by National Economic Development Authority (NEDA) and National Statistics Office (NSO) shall, likewise, be taken into consideration.

- 4.3 The rest of the cities and municipalities not classified in item 4.2 above, are under the category of 2nd, 3rd, 4th and 5th class.
- 4.4 Respective training and seminar organizers are still required and encouraged to conduct canvassing of prices from at least three (3) food caterers/restaurants as supporting documents to the report of disbursements and liquidation. The lowest and calculated responsive price rule of the government shall be observed and followed at all times.

6.0 Responsibility and Accountability

The Department Head/Manager, the Division Chief and the Cash Disbursing Officers of the implementing unit or office shall be primarily responsible for the misappropriation of funds and other COA post audit disallowances that may arise in the disbursement of SRA funds.

7.0 Other Miscellaneous Provisions

- 7.1 The corresponding daily board and lodging and meal allowances in the amounts of PHP 400.00 and PHP 240.00, respectively, shall be deducted from the allowable daily per diem rate of PHP 800.00 for the trainees/participants who have been provided with full accommodations, i.e. board and lodging and meals, either at the SRA dormitories or in any other chosen seminar/training venues.
- 7.2 The meal accommodation rates shall be regularly reviewed, and will be subjected to escalation or increases, if necessary, mainly due to inflationary cost of materials and other commodity prices in the future.

8.0 Effectivity

The Memorandum Circular shall take effect immediately. All other previous SRA Memo Circular found to be in contrary to the provisions of this Circular are hereby revoked and superseded accordingly.


MA. REGINA BAUTISTA-MARTIN
Administrator