

Republika ng Pilipinas
PAMBANSANG PANGASIWAAN NG PATUBI
(National Irrigation Administration)
Lungsod ng Quezon

MC # 6 s.1983

MEMORANDUM CIRCULAR

T O : THE ASSISTANT ADMINISTRATORS; HEADS OF DEPARTMENTS AND STAFFS;
REGIONAL IRRIGATION DIRECTORS; PROJECT MANAGERS; OPERATION
MANAGER AND PROVINCIAL IRRIGATION ENGINEERS; IRRIGATION SUPERIN-
TENDENTS AND OFFICERS-IN-CHARGE OF SYSTEMS; CHIEF CORPORATE
ACCOUNTANT AND REGIONAL/PROJECT ACCOUNTANT; CORPORATE AUDITOR
AND REGIONAL/PROJECT AUDITORS AND ALL OTHERS CONCERNED
National Irrigation Administration

SUBJECT : COA Circular No. 82-179-B dated June 4, 1982 re: Implemen-
ting Guidelines/Procedures on Payment and Refund of Plane
Fares by Government Employees making Official Travel via
Philippine Air Lines

For the information, guidance and compliance of all concerned, COA
Circular No. 82-179-B is quoted hereunder in full:

"June 4, 1982

COMMISSION ON AUDIT CIRCULAR NO. 82-179-B

T O : All Heads of Ministries, Bureaus and Offices of the
National Government; Managing Heads of Government
Owned and/or Controlled Corporations, Boards and
Commissions; Chief Accountants and Corporate
Treasurers; Provincial Governors; City and Municipal
Mayors; Local Treasurers; All COA Regional Directors;
Supervising Auditors; Corporate Auditors; Auditors
of Ministries, Bureaus and Offices; and All Others
Concerned.

SUBJECT : Implementing Guidelines/Procedures on Payment and
Refund of Plane Fares by Government Employees Making
Official Travel via Philippine Airlines.

It has been observed that some government employees who are
supposed to travel on official business by air via the Philippine
Airlines (PAL) instead take other means of transportation at a
cheaper rate, claim refund of the cost of the plane ticket and in
the process appropriate the difference in fare. In order to correct/
stop this pernicious practice and pursuant to the agreement between
the Philippine Airlines (PAL) and the Commission on Audit (COA), the
following guidelines/procedures are hereby issued for immediate
implementation.

- 1.0 Officials/employees undertaking official travel via
PAL shall accomplish four (4) copies of the Travel
Order (form attached) to be signed and numbered by the
head of Office or his duly Authorized Representative.
The accomplished Travel Order shall be presented to
the PAL for the purchase of plane ticket.
- 2.0 Purchases of plane tickets in connection with official
travels may either be by cash, check or credit account
to be indicated on the Travel Order.
- 2.1 For agencies with credit account with the PAL,
the Travel Order shall be supported by a certifi-

cation as to availability of funds by the Chief Accountant of the agency-payor. The PAL shall send the bill within the period agreed upon with the agency concerned. The PAL ticket number with the corresponding Travel Order number shall serve as the basis for payment.

- 2.2 As much as possible, government agencies shall purchase plane tickets by check or on credit to prevent fraudulent air travel. Cash purchase shall be granted only on emergency cases.
- 3.0 In the issuance of the plane ticket, the PAL issuing officer shall print his name and affix his signature, indicate the plane ticket number, the date and place of issue, sales report number and validation stamp on the Travel Order. For all government-paid air travels, the PAL representative or the issuing officer shall write the name of the agency-payor on the face of the ticket below the name of the official/employee. The code "GA" (Government Account) and the Travel Order number shall be indicated on the invoice box of the plane ticket.
- 3.1 If, for any justifiable reason, the itinerary of travel is changed, thereby requiring a change in the corresponding ticket, all the entries/codes entered on the first (original) ticket shall also be indicated on the subsequently issued ticket.
- 4.0 Copies of the Travel Order shall be distributed as follows:
- | | |
|---------------|--|
| Original | - To be presented to PAL and later attached to the Certificate of Travel Completed |
| Duplicate | - Philippine Airlines |
| Triplicate | - Attached to Travelling Expense Voucher |
| Quadruplicate | - Central File |
- 5.0 In case the air travel by PAL is not undertaken, the employee/official or his duly authorized representative shall surrender the unused plane ticket to the PAL which shall refund the cost thereof in the form of check payable in the name of the agency-payor. All refunds shall be centralized at and effected by, Refunds Section, PAL Vernida Office.
- 6.0 The Accounting Unit of any government agency or entity shall not honor any plane ticket submitted after the completion of travel by the official/employee to liquidate his travelling expenses if the name of the agency is not indicated on the ticket as required in Section 3.0 hereof. The original Travel Order properly accomplished by the agency concerned and PAL shall be attached to the certificate of travel completed and shall be one of the requirements of post audit.
- 7.0 All auditors are enjoined to verify with the Philippine Airlines the authenticity of the plane ticket as part of their post-audit activity.

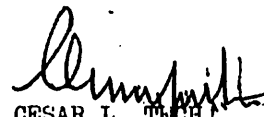
Strict compliance herewith by all concerned is hereby enjoined.

This circular shall take effect on August 1, 1982.

(SGD.) FRANCISCO S. TANTUICO, JR.
Acting Chairman

(SGD.) SILVESTRE D. SARMIENTO
Commissioner"

This Circular shall take effect immediately.


CESAR L. TECH
Administrator

March 2,
28 February 1983

LP/ucd

Republic of the Philippines

Travel Order No. _____

To : _____

You are hereby directed to travel on official business via Philippine Airlines to _____

(Place/s)

on _____
(Duration)

(Purpose/s)

It is understood that a report shall be submitted upon completion of this travel.

Transportation Order

Expiry Date: _____

To : Philippine Airlines Ticket Office

Head of Office or
Duly Authorized RepresentativePAL TICKET OFFICE
VALIDATION STAMPPlease issue plane ticket to _____
(Name of Employee)in the amount of _____
chargeable against _____

(Name of Government Agency)

as per above Travel Order.

The mode of payment for this particular travel is:

☐ CASH ☐ CHECK-VOUCHER ☐ CREDIT/ACCOUNT NO. _____In case of CREDIT:
CERTIFICATION AS TO
AVAILABILITY OF FUNDSHead of Office or
Duly Authorized Representative

TICKET ISSUED BY:

Chief Accountant

PAL Representative
(Name and signature)

Plane Ticket No. _____

Date Issued: _____

Place of Issue: _____

Sales Report No.: _____