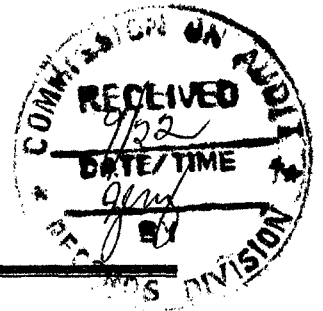




Republic of the Philippines  
**COMMISSION ON AUDIT**  
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**CIRCULAR**

No.: 2005 - 003  
Date: SEP 22 2005

To: All Heads of Departments, Agencies, Bureaus and Offices of the National Government, Government Owned and/or Controlled Corporations, Self-Governing Boards or Commissions, Local Government Units; COA Assistant Commissioners, Directors, Heads of Auditing Units/Teams; and All Others Concerned

Subject: **Revision of COA Circular No. 2004-004 dated July 27, 2004 entitled: Utilization of the Itinerary/Receipt and Used Boarding Pass as Liquidating Documents for Plane Travel**

**1.0 PURPOSE**

This Circular is issued to revise item 2.0, paragraph 2 of COA Circular No. 2004-004 which authorizes the utilization of the Itinerary/Receipt and used Boarding Pass as documents for liquidation of cash advance for plane fare as a result of the implementation of the electronic ticketing by any airline company and/or its authorized travel agencies.

**2.0 GUIDELINES**


Generally, the liquidation of cash advance for travel using air transportation are supported by purchased plane ticket and the necessary boarding pass.

In the case of electronic tickets issued on flights of any airline company, the Itinerary/Receipt (electronic ticket) purchased from any airline company ticket office and/or its authorized travel agencies, together with the used boarding pass shall support the Liquidation Report for travel fare in lieu of the paper ticket. The used boarding pass shall constitute evidence that the passenger took the flight as stated therein.

Any refund on plane fare shall be made payable to the government agency which purchased the ticket.

**3.0 EFFECTIVITY**

This Circular shall take effect immediately.

  
**GUILLERMON N. CARAGUE**  
Chairman