

250



REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City, Philippines



CIRCULAR

No. : 2004-004

Date: JUL 27 2004

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/Team; and All Others Concerned

SUBJECT : Utilization of the Itinerary/Receipt and Used Boarding Pass as Liquidating Documents for Plane Travel

1.0 PURPOSE

This Circular 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 the Philippine Airlines (PAL).

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 the PAL where the electronic ticketing is being implemented, the Itinerary/Receipt (electronic ticket) purchased from any PAL ticket office together with the used boarding pass shall support the Liquidation Report for travel fare in lieu of the plane ticket. The used pass shall constitute as 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.

A handwritten signature in black ink, appearing to read "Guillermo N. Carague".

GUILLERMO N. CARAGUE
Chairman