



Republic of the Philippines
Department of Transportation
PHILIPPINE RAILWAYS INSTITUTE



PRI Office Order No. 1, series of 2023

Guidelines on the Use of the Philippine Railways Institute's Petty Cash Funds

WHEREAS, Executive Order (EO) No. 96, series of 2019, otherwise known as "Establishing the Philippine Railways Institute (PRI) under the Department of Transportation (DOTr) as the Planning, Implementing, and Regulatory Agency for Human Resources Development in the Railways Sector", created the Institute as a research and training center under the Department of Transportation (DOTr);

WHEREAS, Section 1 of the said EO mandated the PRI to serve as the planning, implementing, regulating, and administrative entity for the development of human resources in the railway sector to ensure efficient, reliable, and safe railway transportation services;

WHEREAS, the same EO provides for the core functions of the PRI namely: (a) provision of quality training, (b) certification of railway personnel and accreditation of railway operator training facilities and independent training centers, and (c) continuous research and development on human resources in the railway sector;

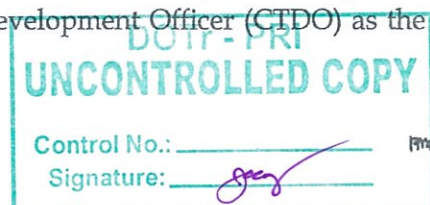
WHEREAS, the EO's Implementing Rules and Regulations (IRR) or DOTr Department Order (DO) No. 2020-005 states that specific details of the PRI's operations shall be discussed in subsequent Circulars and Orders;

WHEREAS, PRI Office Order No. 20, s. 2022 or the "Guidelines on the Provision of Support Services to the PRI by the Administrative and Finance Section, thereby Repealing PRI Office Order Nos., 1, 2, and 14, s. 2021" specifies the PRI's management of the financial resources;

WHEREAS, the Government Accounting Manual (GAM) for National Government Agencies (NGAs) Volume I outlines the Accounting Policies, Guidelines and Procedures, and Illustrative Accounting Entries;

WHEREAS, Chapter 6, Section 35 of GAM for NGAs Volume I covers the rules and regulations to be followed in the Cash Advance for Petty Operating Expenses;

WHEREAS, DOTr Special Order (SO) No. 2022-018 issued 7 February 2022 designated the Training Division's (TD) Chief Transportation Development Officer (CTDO) as the Special Disbursing Officer of the PRI;



WHEREAS, there is a need to establish rules and regulations on the management of petty cash fund, including the required documents, to properly lay out the arrangements for its holding of, payment from, and accounting, thereby encouraging an effective administration and internal control of such fund to effectively support the PRI's operations;

NOW, THEREFORE, I, ANNELI R. LONTOC, Officer-in-Charge – Executive Director (OIC – ED) of the PRI, by virtue of the powers vested in me, hereby order that the following rules and procedures be promulgated and adopted:

ARTICLE I

Coverage

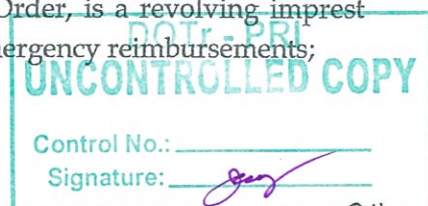
This Order shall apply to all permanent PRI personnel relative to the requirements and procedures to avail of the PRI's petty cash funds.

ARTICLE II

Definition of Terms

Whenever used in this Order, the following terms shall have the respective meanings hereafter set forth:

- a. Administrative and Finance Section – also called the AFS, is responsible for the development of plans and policies on, and management of the PRI's human resources, assets and properties, procurement, and storage and distribution of supplies;
- b. Certification and Accreditation Division – also called the CAD, is responsible for the issuance of certificates and train driver's ID, and the conduct of accreditation and quality audits;
- c. Executive Director – also called the ED, is in charge of the day-to-day operations of the PRI;
- d. Institute – also called the PRI, is the Philippine Railways Institute established under EO No. 96, s. 2019;
- e. Inventory Custodian Slip – also called the ICS, is a document attached to the semi-expendable items that is required by the DOTr-Management Division;
- f. Official Receipt – also called the OR, is issued in payment for the services rendered;
- g. Petty Cash Fund – also called the PCF in this Order, is a revolving imprest account that is used to make miscellaneous or emergency reimbursements;



- h. Petty Cash Voucher – also called the PCV in this Order, is a form issued by the PCF Custodian, approved by the authorized officials, and signed by the payee to acknowledge the amount received;
- i. Purchase Request – also called the PR, is a form used by the Supply and/or Property Custodian for purchasing goods/supplies/property if the item/s requested is/are not available on stock;
- j. Research and Development Division – also called the RDD, is responsible for the establishment and management of partnerships, conduct of research, and policy formulation/review; and
- k. Training Division – also called the TD, is responsible for the formulation and development of training materials and curricula, as well as the conduct and updating of training programs.

ARTICLE III General Guidelines

When a PCF has been authorized for the Institute, the following operating procedures must be followed:

A. The PCF and its Purpose

Pursuant to SO No. 2022-018, the PRI's PCF amounting to Php 100,000 shall be used to defray expenses in connection with the emergency purchase of urgently needed office supplies and materials not for stock purpose, semi-expandable equipment, transportation, and food accommodation not exceeding Php 15,000 per transaction and purchases that may not be emergency in nature but amounting to Php 1000 or below on administrative costs.

The PCF shall be replenished as soon as disbursements reach at least 75% or as needed.

B. Designation of PCF Custodian

A custodian of the fund shall be directly responsible for the safekeeping and disbursement of the PCF pursuant to a Special Order issued by the DOTr-Central Office. The original check or amount allotted to establish the said fund, and subsequent replenishments thereof, shall be issued to the Petty Cash Fund Custodian.

C. Use of the PCF

- 1. The fund shall be kept separately from the regular cash advances/collections and shall not be used for payment of regular expenses such as rentals,

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Signature: *[Signature]*

- subscriptions, light and water bills, purchase of supplies and materials for stock purposes.
2. Only permanent personnel shall be authorized to receive petty cash reimbursements or cash advance.
 3. Splitting of transactions to avoid exceeding the ceiling shall not be allowed.
 4. Expenses paid from the PCF can only be made for the purposes(s) for which the fund was authorized and must be supported by reimbursement/cash advance forms or liquidation forms together with the official receipts, which should contain the following information:
 - a. date of purchase or payment;
 - b. name of vendor or other payee;
 - c. positive evidence that a payment was made (i.e., official receipt or cash register receipt);
 - d. amount paid;
 - e. description of the goods purchased (entered by the vendor in the receipt obtained) or of the services provided;
 - f. the corresponding official receipt or proof of payment shall be attached to the PCV form or liquidation form. Expenses that are not generally covered by receipts (e.g., jeepney fare, mail stamps) shall be written in the PCV form or liquidation form with itinerary disclosed and signature indicating receipt of purchases or services.
 5. The total receipts plus the cash on hand must be equal to the specified amount of the PCF at all times.
 6. The unused balance of the PCF shall not be closed/refunded at the end of the year. The fund shall be closed only upon termination, separation, retirement or dismissal of the PCF Custodian, who in turn shall refund any balance to close his/her cash accountability.
 7. At the end of the year, the PCF Custodian shall submit to the DOTr-Accounting Division all unreplenished PCVs for recording in the books of accounts.

ARTICLE IV General Requirements

It shall be the end-user's responsibility to accomplish and secure signed/approved copies of the following documentary requirements:

A. Meal/Representation

1. Notice of Meeting;
2. PCV reflecting its number (**Annex A**);
3. Accomplished Attendance Sheet of Meeting (*name and number of attendees similar to Notice of meeting*);



4. Presence of non-PRI personnel in the meeting (*must be a consultant or representatives of other DOTr offices or outside DOTr offices*); and
5. Minutes of Meeting, if available.

B. Transportation

1. Justification, which shall be accomplished before the intended use of transportation;
2. PCV reflecting its number; and
3. OR.

However, in cases where the mode of transportation does not issue receipts, the Certificate Not Requiring Receipt Form (*for expenses below Php 300*), attached as **Annex B**, and Reimburse Expense Receipt (*for expenses above Php 300 pesos*), attached as **Annex C**, must be accomplished in lieu of the OR.

C. Office Supplies and Materials (for purchases below Php 1000)

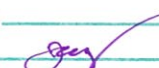
1. accomplished PCV reflecting its number;
2. accomplished PR Form (**Annex D**), which shall indicate the Unit Cost (i.e., estimated cost for the item/s to be purchased) and signature of the authorized representative of the DOTr-Management Division;
3. original OR bearing DOTr-PRI as the payee with its Tax Identification Number;
4. Request for Inspection (RS) to the DOTr-Management Division (**Annex E**); and
5. Inspection Acceptance Report (IAR) by the DOTr-Management Division (**Annex F**).

D. Office Supplies and Materials (for purchases above Php 1000)

1. accomplished PCV reflecting its number;
2. accomplished three (3) Requests for Quotation (RFQ) (**Annex G**) from different suppliers;
3. accomplished PR Form, which shall indicate the Unit Cost (i.e., estimated cost for the item/s to be purchased) and signature of the authorized representative of the DOTr-Management Division;
4. original OR bearing DOTr-PRI as the payee with its Tax Identification Number;
5. RI to the DOTr-Management Division; and
6. IAR by the DOTr-Management Division.

E. Semi-Expendable Equipment

1. accomplished PCV reflecting its number;
2. accomplished three (3) RFQs from different suppliers;
3. accomplished PR Form, which shall indicate the Unit Cost (i.e., average cost gathered from the three (3) quotations received from the suppliers) and signature of the authorized representative of the DOTr-Management Division;
4. original OR bearing DOTr-PRI as the payee with its Tax Identification Number;
5. RS to the DOTr-Management Division;

DOTr-PRI UNCONTROLLED COPY	
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Page 5	

6. ICS (**Annex H**) if required by the DOTr-Management Division; and
7. IAR by the DOTr-Management Division.

ARTICLE V Amendments


Amendment to any provision of this Order shall undergo legal review to ensure its compliance with EO No. 96, s. 2019 and the IRR or DOTr DO No. 2020-005.

ARTICLE VI Separability Clause

If, for any reason, any section or provision of this Order is declared unconstitutional or invalid, the other sections or provisions hereof not affected by such declaration shall remain in full force and effect.

ARTICLE VII Effectivity Clause

This Order shall take effect immediately upon its issuance.


ANNELI R. LONTOC, CESO I
Undersecretary, DOTr and
OIC-ED, PRI





REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF TRANSPORTATION

SPECIAL ORDER NO. 2022-018

TO : ISRAEL A. RADIAGANDING
Chief Transportation Development Officer
Philippine Railways Institute, Training Division

SUBJECT : DESIGNATION AS SPECIAL DISBURSING OFFICER

DATE : 07 FEBRUARY 2022

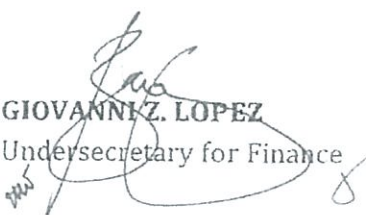
In the exigency and best interest of the service, Mr. Israel A. Radiaganding, Chief Transportation Development Officer is hereby designated as Special Disbursing Officer (SDO) of the Philippine Railways Institute (PRI) authorized to hold cash advance amounting to **One Hundred Thousand Pesos (Php100,000.00)**.

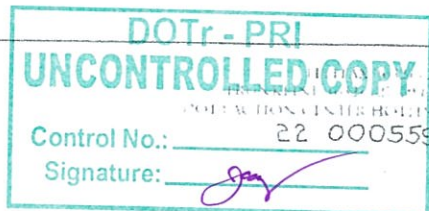
Said Petty Cash Fund shall be used to defray expenses in connection with the emergency purchase of urgently needed office supplies and materials not for stock purposes, semi-expendable equipment, transportation and food accommodation not exceeding Php 15,000.00 per transaction and purchases which may not be emergency in nature but amounting to Php1,000.00 or below to save on administrative costs. Attached is an approved operating budget of the Petty Cash Fund.

The Petty Cash Fund shall be replenished as soon as disbursements reach at least 75% or as needed.

Compliance with existing accounting and auditing rules and regulations is hereby enjoined.

This Special order take effect immediately.


GIOVANNI Z. LOPEZ
Undersecretary for Finance



Appendix 4

PETTY CASH VOUCHER		No.:	Date:																
Dept. of Transportation Agency		Responsibility Center Code:																	
Payee/Office : Address :																			
I. To be filled up upon request <table border="1"> <thead> <tr> <th>Particulars</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td colspan="2" rowspan="3"></td> </tr> <tr> <td>Total Amount Granted</td> </tr> <tr> <td>Total Amount Paid per OR No.</td> </tr> <tr> <td colspan="2">Amount Refunded/ (Reimbursed)</td> </tr> </tbody> </table>		Particulars	Amount			Total Amount Granted	Total Amount Paid per OR No.	Amount Refunded/ (Reimbursed)		II. To be filled up upon liquidation <table border="1"> <thead> <tr> <th colspan="2"></th> </tr> </thead> <tbody> <tr> <td colspan="2">Total Amount Granted</td> </tr> <tr> <td colspan="2">Total Amount Paid per OR No.</td> </tr> <tr> <td colspan="2">Amount Refunded/ (Reimbursed)</td> </tr> </tbody> </table>				Total Amount Granted		Total Amount Paid per OR No.		Amount Refunded/ (Reimbursed)	
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Amount Refunded/ (Reimbursed)																			
A Requested by: Name of Requestor Approved by: Immediate Supervisor		C Received Refund <input type="checkbox"/> Reimbursement Paid Petty Cash Custodian																	
B Cash Received by: Signature over Printed Name of Payee Date:		D Liquidation Submitted: <input type="checkbox"/> Reimbursement Received by: Signature of Payee Date:																	

AO 6/15/02



Appendix 4

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ANNEX B

DEPARTMENT OF TRANSPORTATION			
CERTIFICATION OF EXPENSES NOT REQUIRING RECEIPTS			
Pursuant to COA Circular No. <u>2017-001</u> dated <u>June 19, 2017</u>			
Name of Employee		Employee No.	
Office			
Division			
PARTICULARS		Amount (P)	
Total			
Purpose : Submit necessary documents in the Field Office as well as in TESDA PAMAMARISAN in Marikina City.			
I hereby certify that the above expenses are incurred as they are necessary for the above cited purpose, that above goods and services were acquired from parties not issuing receipts. And that I am fully aware that wilful falsification of statements is punishable by law.			
	Certified correct:	Noted by:	
Signature			
Printed Name			
	Employee	Immediate Supervisor	
	Date:	Date:	

PMH

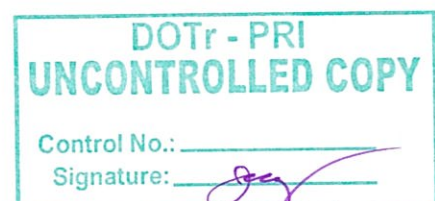


Appendix 46

REIMBURSEMENT EXPENSE RECEIPT

Entity Name: _____	Fund Cluster : _____
Date : _____	RER No. : _____
<p>RECEIVED from _____</p> <p style="text-align: center;"><i>(Name)</i></p> <p>_____ the amount</p> <p style="text-align: center;"><i>(Official Designation)</i></p> <p>of _____ (P _____)</p> <p style="text-align: center;"><i>(In Words)</i> <i>(in Figures)</i></p> <p>in payment for _____</p> <p style="text-align: center;"><i>(Payments for subsistence, services,</i></p> <p style="text-align: center;"><i>rental or transportation should show inclusive dates,</i></p> <p style="text-align: center;"><i>purpose, distance, inclusive points of travel, etc.)</i></p>	
PAYEE	
Name/Signature _____	
Address _____	
WITNESS	
Name/Signature _____	
Address _____	

PMEN





Date: _____

PR No. : _____

PURPOSE:

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Control No.: _____
Signature: _____

I. The Purchase Request (PR) Form shall be prepared in triplicate original copies for distribution to the following offices:

- Management Division
- Supply Division
- Requesting Office/Service/Division/Unit

II. All the required data in the PR Form shall be properly and completely filled out, as follows:

1. **Date** - state the month, day and year when the PR is being prepared/accomplished.
2. **Office/Service/Division/Unit** - specify the name of the Office/Service/Division/Unit requesting for the procurement.
3. **PR No.** - this item shall be filled out by the Supply/Management Division following the format: Year (0000) - Month (00) - Serial Number (0000) after evaluation/concurrence of the request for procurement.
4. **Code No.** - number series assigned to every procured item which can be requested from the Supply Division. Just leave this portion blank if the item to be procured is a new one and there is no Code No. assigned yet.
5. **Quantity (Qty)** - number/amount of item(s) to be procured.
6. **Unit** - unit of item(s) to be procured i.e. piece, box, ream, roll, etc.
7. **Item Description** - describe the details of the item to be procured.

Example: **Uninterruptible Power Supply (UPS) up to 10-30 minutes battery back-up**

General Technical Specifications:

- Capacity: 600VA+A22+A67
- Input Voltage: 220V AC
- Voltage Range: 165-275VAC
- Frequency: 60 Hz
- Output Voltage regulation (Battery Mode) 220 VAC A+ 10%
- Frequency: 60 Hz A+ 1Hz
- Waveform: Simulated Sinewave
- Transfer Time: <6Ms (Typical)
- Battery: Battery Type 12V DC
- Battery: Backup: 5-10 minutes
- Recharge Time: 5 Hrs to 90% after discharge
- Battery Protection: Over discharge protection & short circuit protection by fuse
- With advance battery management
- Gross Weight: 5 kgs

8. **Unit Cost** - estimated cost per item which is the average cost of the item from the price quotes submitted by three (3) reputable suppliers/merchandisers.

Sample Computation: (Average Price)

Item to be Procured: Uninterruptible Power Supply

Suppliers' Price Quotes: 1) CDR King - 1,400.00, 2) PC Express - 1,600.00, 3) PC Works - 1,500.00

UPS Unit Cost = Sum of the Suppliers' Price Quote (1 + 2 + 3) divided by the number of Suppliers (3)
= 1,400.00 + 1,600.00 + 1,500.00 ÷ 3
= 1,500.00

Note: When quotations have huge price variations, get the lowest or median price instead of the average price.

Sample Computation: (Median and Lowest Price)

Item to be Procured: Uninterruptible Power Supply

Suppliers' Price Quotes: 1) CDR King - 1,400.00, 2) PC Express - 4,000.00, 3) PC Works - 6,500.00

The median price refers to the middle price value when you arrange the quoted amount from lowest to highest i.e. 1) 1,400.00, 2) 4,000.00, 3) 6,500.00; hence, the median price is 4,000.

The lowest price refers to the lowest quoted amount i.e. 1) 1,400.00, 2) 4,000.00, 3) 6,500.00; hence, the lowest price is 1,400.00.

9. **Total Cost** - estimated total cost of the item(s) to be procured which can be obtained by multiplying the quantity of the item by its unit cost.

Sample Computation:

Item to be Procured: Uninterruptible Power Supply

Quantity: 2

Unit Cost: 1,500.00

Total Cost = Quantity x Unit Cost
= 2 x 1,500.00
= 3,000.00

10. **Total** - amount of the items to be procured which can be obtained by adding all the Total Cost. However, when procuring only one (1) item, Total is just equal to Total Cost.
11. **Purpose** - clearly state the reason/need for procuring the item(s). Never write "For the use of the (name of the office/service/division/unit)" as it is obvious that the same will be used by it.
Example: Purpose for procuring the UPS - To be used as back-up/protection for the newly procured computer unit during power interruption/fluctuation.
12. **Requested by** - head of office/service/division/unit or duly authorized representative requesting the procurement of the item(s).
13. **Approved by** - immediate supervisor or duly authorized representative (from Service Director up) of the requester.
14. **Concurred by** - head of the Supply or Management Division or duly authorized representative.





Republic of the Philippines

DEPARTMENT OF TRANSPORTATION**REQUEST FOR INSPECTION**

Date :

This Department :

Where to be inspected :

Item/s to be inspected :

Supplier :

O.R No. / Date :

P.R No. / Amount :

Remarks :

Name / Signature

Amor





Republic of the Philippines
DEPARTMENT OF TRANSPORTATION

INSPECTION AND ACCEPTANCE REPORT

Entity Name: Philippine Railways Institute

Fund Cluster : _____

[illegible]

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Control No.:
Signature:



Republic of the Philippines
DEPARTMENT OF TRANSPORTATION

REQUEST FOR QUOTATION (RFQ)

Date

Dear Sir/Madam:

May I request for your quotation for the item/s listed hereunder.

It will be greatly appreciated if you could send us the duly accomplished **RFQ Form** as soon as possible either through fax or email.

Rest assured that the personal information that you will disclose will be treated with utmost confidentiality.

Very truly yours,

(Signature Over Printed Name of Canvasser/Requester)

Contact Number:

Fax Number:

Email Address:

=====

Quantity	Unit	Item/Description	Unit Cost

Note: Please add rows if necessary.

Prepared/Submitted by:

(Signature Over Printed Name of Authorized Representative)

Business Name:

Address:

Contact Number:

Email Address:





Republic of the Philippines
DEPARTMENT OF TRANSPORTATION

INVENTORY CUSTODIAN SLIP

Entity Name: Philippine Railways Institute
Fund Cluster: _____

ICS No. : _____

[illegible]

Received from:

Signature Over Printed Name

Position/Office

Date _____

Received by:

Signature Over Printed Name

Position/Office

Date _____

DOTr - PRI
UNCONTROLLED COPY

Date _____

Control No.: _____

Signature: _____

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Control No.:

Signature: _____