



Republic of the Philippines
Department of Health
OFFICE OF THE SECRETARY

September 21, 1988

ADMINISTRATIVE ORDER

No. 49 s. 1988

Subject: Submission of RIVs and Receipts of Payments for Emergency/ Petty Cash Purchases of Spare Parts, Gasoline and Other Operational Materials for Motor Vehicles.

It has been noted that operational materials needed for motor vehicles are procured, and even delivered without the necessary Requisition and Issue Vouchers (RIV). These practices are violative of existing COA rules and regulations.

Receipts of payment therefor are not also submitted immediately after such transactions. In most instances, periodical liquidations of cash advance still include receipts for purchases made several months back which not only delay the issuance of another cash advance, but could possibly be a source for petty graft.

In view of the foregoing, and in order to systematize the emergency/petty cash procurement of operational materials for motor vehicles, the following guidelines are hereby issued for the information and strict compliance of all concerned.

1. Requiring/accepting advance delivery of spare parts and other materials needed for the repair and maintenance of motor vehicles is prohibited.
2. No procurement of any operational material including gasoline should be made; unless there is a RIV duly accomplished and approved by officials concerned without an approved RIV, no cash to cover such expenditures should be withdrawn from, or given by the Cashier/Special Disbursing Officer.
3. The worth of any single operational material purchased that is chargeable against the Cash advance should not exceed P1,000.00; otherwise, such item should be covered by a regular Purchase Order.
4. Receipts of payment, together with all supporting documents only noted by the Property Inspector s must be submitted to the Cashier/Special Disbursing Officer concerned within two (2) days of the transaction.
- 4.1 Receipts for purchases using personal funds must be submitted within ten (10) days after transaction for refund/reimbursement.

4.2 Receipts using government or personal funds for payments made during-official field trips should be submitted within (5) days upon arrival for refund/reimbursement thereof.

5. A duly accomplished waste material report covering the spare parts/materials replaced should be submitted to the COA. The waste materials shall be kept by the Chief, Transport management Section, and made readily available for presentation to the COA Inspector who will recommend the manner of their disposition.

This Order shall take effect immediately.

ALFREDO R. A. BENGZON, M.D.

Secretary of Health