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MEMORANDUM NO. 03
Series of 2020

T O: All Vice Chancellors, Deans, Directors, and Heads of Units
SUBJECT: Guidelines on the Purchase of Prepaid Phone Cards

COA Circular 2012-003 dated October 29, 2012 prescribes Updated Guidelines for the Prevention and Disallowance of Irregular, Unnecessary, Extravagant, Excessive and Unconscionable Expenditures. One of the cases cited as "Excessive Expenditures of Government Funds" is **Overpricing of purchases, characterized by grossly exaggerated or inflated quotations, in excess of the current and prevailing market price by a ten (10) percent variance from the purchased item.**

In adherence to the Circular and to maintain prudent use of government funds, effective **15 January 2020**, purchase of prepaid cards shall be made either through reimbursement basis or by means of cash advance. Furthermore, the cost of the prepaid cards should not be more than the face value of the card and must comply with the requirements of RA 9184. The purchase of prepaid phone cards and the modality shall be reflected in the Approved Annual Procurement Plan. Purchase shall be made from any available retailers, dealers and identified direct suppliers registered in the supplier registry. The use must be for official function. In the case of research projects, purchase and use shall only be to the extent of the project period.

To permit payment, a certified list of recipients and duly acknowledged by them should be submitted in addition to the requirements enumerated under OVCA Memo No. 50 dated December 16, 2019 (Revised Checklist of Documentary Requirements for Common Government Transactions).

For immediate compliance.

CRISANTO A. DORADO
Vice-Chancellor