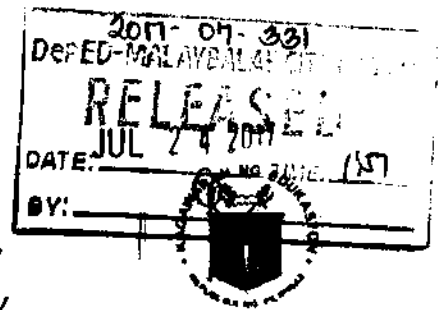




DEPARTMENT OF EDUCATION
Region X – Northern Mindanao
DIVISION OF MALAYBALAY CITY
Sayre Highway, Casisang, Malaybalay City



July 20, 2017

MEMORANDUM TO:

No. 355, s. 2017

To: Chief Education Supervisors
School Heads and Teachers
Section Heads and Staff
All others concerned
This Division

SUBJECT: **REIMBURSEMENT OF EXPENSES NOT REQUIRING OFFICIAL RECEIPTS**

COA Circular 2017-001 dated June 19, 2017 *re: Reimbursement of Expenses not Requiring Official Receipts* requires that expenses incurred in the amount of P300 or less need not be supported with official receipts except for the following:


1. Payment of fares for public utility vehicles issuing receipts such as bus, train, vessel/ship; and
2. Purchases in business establishments issuing official receipts

In lieu of the official receipts, the employee concerned shall submit a Certification duly signed by the immediate supervisor (see attached) for expenses P300.00 or less. Hence, the payment of *habal habal* or *multicab* fare for P300.00 or less shall only require a Certification instead of the usual Reimbursement Expense Receipt (RER). The Certification (Annex A) can be downloaded from our Division website.

However, in consideration to the actual transportation cost incurred in the field, RER may be used for the payment of fares above P300.00 subject to the following conditions:

1. Submission of duly accomplished RER bearing the driver's complete name, signature, address, Community Tax Certificate (CTC) number, date of issuance and place of issue.
2. Certification from the Punong Barangay for the amount of *habal habal* fare which is to be submitted only once.

For information and compliance.


EDILBERTO L. OPLENARIA, CESO VI
OIC - Schools Division Superintendent



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

CIRCULAR

No.: 2017-001
Date: JUN 19 2017

TO : All Heads of Departments, Bureaus, Offices, Agencies and Instrumentalities of the National Government; Heads of Local Government Units; Managing Heads of Government-Owned and/or Controlled Corporations; Commission on Audit Assistant Commissioners, Directors, Supervising Auditors, Audit Team Leaders, and all others concerned

SUBJECT : Reimbursement of expenses not requiring official receipts

In view of the reduced purchasing power of the peso, expenses incurred by government officials and employees in the discharge of their official functions amounting to P300.00 or less need not be supported by official receipts, except for the following:

- a. Payment of fares in public utility vehicles issuing receipts such as bus, train, vessel/ship; and
- b. Purchases in business establishments issuing receipts.

The official/employee concerned shall be required to submit a certification for expenses P300.00 or less as supporting document (Annex "A").

Any circular or directive in conflict herewith is hereby amended/modified/revoked accordingly.

This Circular shall take effect fifteen (15) days from date of publication in a newspaper of general circulation.




MICHAEL G. AGUINALDO
Chairperson


JOSE A. FABIA
Commissioner


ISABEL D. AGITO
Commissioner



Department of Education
 Region X – Northern Mindanao
 Division of Malaybalay City
 Sayre Highway, Casisang, City of Malaybalay



ANNEX A

CERTIFICATION OF EXPENSES NOT REQUIRING RECEIPTS
 Pursuant to COA Circular No. 2017-001- dated June 19, 2017

Name of Employee		Employee No.	
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Office	
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Division	
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Particulars	Amount ((P))
TOTAL	

Purpose	
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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