



Republic of the Philippines
Department of Education
Region V
SCHOOLS DIVISION OF SORSOGON

May 8, 2023

DIVISION MEMORANDUM No. 096, s. 2023

REITERATION OF THE USE OF REIMBURSEMENT EXPENSE RECEIPT AND
CERTIFICATION IN RELATION TO REIMBURSEMENT OF EXPENSES NOT
REQUIRING OFFICIAL RECEIPTS

To Assistant Schools Division Superintendent
Chiefs – CID, SGOD
School Heads – Elementary and Secondary
All Functional Area Heads
All Others Concerned

1. This Office reiterates the following essential provisions stipulated in Commission on Audit Circular 2021-001, dated 24 June 2021 to wit:
 - a. Reimbursement Expense Receipt is a paper-based document which is acceptable for disbursements where the payee is not a business entity required by the Bureau of Internal Revenue to issue Official Receipts, and the money is advanced by the official concerned, and the expense is authorized by the government agency concerned.
 - b. Reimbursement of expenses not requiring Official Receipts requires that a certification shall be submitted for expenses of P300.00 or less.
 - c. As far as the use of RER and Certification is concerned, the table below specifies the required supporting documents for the reimbursement/liquidation of expenses:

Particulars	Documents Required
Expenses regardless of amount purchased from / rendered by establishment issuing receipts/invoice	OR/Invoice



Sorsogon Sports Complex, Balogo, Sorsogon City, Sorsogon 4700 .
Landline: (056) 421-5415
Email: sorsogon@deped.gov.ph
Website: depedsorsogon.com.ph



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Expenses amounting to P300.00 or less purchased from / rendered by establishment not issuing receipts/invoice	Certification of Expenses Not Requiring Receipts
Expenses amounting to more than P300.00 but not exceeding P1000.00 purchased from / rendered by establishment not issuing receipts/invoice	RER

2. In relation to the preceding item, it is also emphasized that the following expenses should still be supported with official receipt regardless of the amount, or even if the expense amounts to P300.00 or less:
 - a. Payment of fares in public utility vehicles issuing receipts such as bus, train, vessel/ship; and
 - b. Purchases in business establishments issuing receipts.
3. Attached in this memorandum are the RER form and the Certification of Expenses Not Requiring Receipts, for reference.
4. For immediate dissemination and compliance.

WILLIAM E. GANDO, CESO VI
Schools Division Superintendent

RJF/Accounting/memoranda
May 8, 2023



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CERTIFICATION OF EXPENSES NOT REQUIRING RECEIPTS

Pursuant to COA Circular No. 2017-001 dated June 19, 2017

Name of Employee		Employee No.	
Office			
Division			
Particulars		Amount (₱)	
		TOTAL	
Purpose			
<i>I hereby certify that the above expenses are incurred as they are necessary for the above cited purpose, that above good and services were acquired from parties not issuing receipts. And that I am fully aware that willful falsification of statements is punishable by law.</i>			
	Certified correct:		Noted by:
Signature			
Printed Name			
	Employee		Immediate Supervisor
	Date		Date

REIMBURSEMENT EXPENSE RECEIPT

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