



Republic of the Philippines
Department of Education
Region VII, Central Visayas
CITY SCHOOLS DIVISION-TAGBILARAN
City of Tagbilaran



September 15, 2017

DIVISION MEMORANDUM
NO. 58, s. 2017

REIMBURSEMENT OF EXPENSES NOT REQUIRING OFFICIAL RECEIPTS

TO: All Division Chiefs, Education Program Supervisors
Public Schools District Supervisor
Public Elementary and Secondary School Principals,
All Others Concerned

1. Pursuant to Commission On Audit Circular No. 001 dated June 19, 2017, this Office reiterates the information that 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 a 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.

2. This circular shall take effect fifteen (15) days from date of publication in a newspaper of general circulation.
3. The said communication and other related documents are herewith attached for further details of the said activity.
4. For the information of all interested and concerned parties.


VIRGINIA C. ZAPANTA, Ed.D. , CESO V
Schools Division Superintendent *zcl*



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:

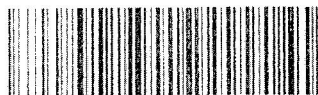
- a. Payment of fares in public utility vehicles issuing receipts such as bus, train, vessel/ship; and
- b. Purchases in business establishments issuing receipts.

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

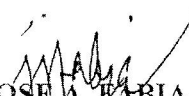
Any circular or directive in conflict herewith is hereby amended/modified/revoked accordingly.

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

COMMISSION ON AUDIT
OFFICE OF THE COMMISSION SECRETARIST




MICHAEL G. AGUINALDO
Chairperson

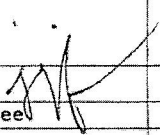

JOSE A. FABIA
Commissioner


ISABEL D. AGITO
Commissioner

(Agency Name)

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 (P)	
		TOTAL	
Purpose			
<p><i>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.</i></p>			
		Certified correct:	Noted by:
Signature			
Printed Name			
	Employee	Immediate Supervisor	
	Date	Date	

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