

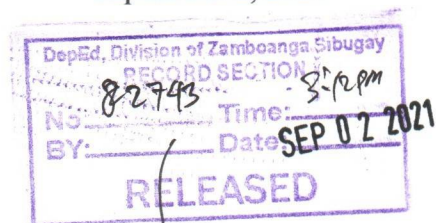


Republic of the Philippines  
**Department of Education**  
REGION IX  
**SCHOOLS DIVISION OF ZAMBOANGA SIBUGAY**

September 2, 2021

**DIVISION MEMORANDUM**

NO. 290, s. 2021



**PROPER USE OF REIMBURSEMENT EXPENSE RECEIPT (RER) AND  
CERTIFICATION OF EXPENSES NOT REQUIRING OFFICIAL RECEIPTS (ORs)**

To: DISTRICT SUPERVISOR/DISTRICT IN-CHARGE  
PUBLIC ELEMENTARY & SECONDARY SCHOOL HEADS  
IMPLEMENTING UNIT/DISTRICT/CENTRAL ADAS II & III  
PERSONNEL CONCERNED  
THIS DIVISION

1. In compliance with Commission on Audit Circular No. 2021-001 dated June 24, 2021 RE: Clarification on the Use of Reimbursement Expense Receipt (RER) and Certification in Relation to Reimbursement of Expenses Not Requiring Official Receipts (ORs), your attention is hereby called on the proper use of the same.
2. The following should be complied in the use of RER and reimbursement of expenses not requiring official receipt amounting to PHP 300.00 or less:

Particulars	Documents Required
Expenses regardless of amount purchased from/rendered by establishment issuing receipts/invoice	Official Receipt (OR)/Invoice
Expenses amounting to Php300.00 or less purchased from/rendered by establishment not issuing receipts/invoice	Certification of Expenses Not Requiring Receipts
Expenses amounting to more than Php300.00 but not exceeding Php1,000.00 purchased from/rendered by establishment not issuing receipt/invoice.	Reimbursement Expense Receipt (RER)

3. It is directed that the above should be strictly observed especially in the liquidation of cash advances with transactions of the above nature.



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4. This memorandum shall take effect immediately.
5. For information and dissemination.

  
**DR. JEANELYN A. ALEMAN, CESO VI**  
OIC-Schools Division Superintendent

ZS-DM-OSDS-ACCTG-2021-09-069-0  
MGL20210902



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