



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS
CENTRAL OFFICE
MANILA

01 JUN 2021

DEPARTMENT MEMORANDUM)**CIRCULAR NO.**)

47)

Series of 2021)

7/2/2021

FOR / TO : Undersecretaries
Assistant Secretaries
Service Directors
Bureau Directors
Regional Directors
Heads of UPMOs
District Engineers
This Department

For information and guidance, attached is a copy of COA CIRCULAR No. 2021- 001 dated June 24, 2021 with subject **"CLARIFICATION ON THE USE OF REIMBURSEMENT EXPENSE RECEIPT (RER) and CERTIFICATION IN RELATION TO REIMBURSEMENT OF EXPENSES NOT REQUIRING OFFICIAL RECEIPTS (ORs)".**

A copy of said COA Circular may also be downloaded from the **DPWH website: <http://dpwhweb>**. If an office cannot access the DPWH website, a hard copy may be obtained from the Records Management Division, HRAS upon request.

For dissemination to all concerned.

MARICHU A. PALAFOX, CESO III
Assistant Secretary for Support Services

Encl: COA Circular No. 2021-001 dated June 24, 2021
Cc: Office of the Secretary



Republic of the Philippines
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City, Philippines

CIRCULAR

No. : 2021-001
Date : JUN 24 2021

TO : All Heads of Departments, Bureaus, Offices, Agencies and Instrumentalities of the National Government, Heads of Local Government Units, Managing Heads of Government Corporations, Commission on Audit (COA) Assistant Commissioners, Directors, Auditors and All Others Concerned

SUBJECT : Clarification on the use of Reimbursement Expense Receipt (RER) and Certification in relation to reimbursement of expenses not requiring Official Receipts (ORs)

COA Circular No. 2004-006 dated September 9, 2004 provides the guidelines and principles on the acceptability of the evidence of receipt of payment for disbursements. Item 3.3.1(b) under the General Guidelines and Principles of the said COA circular specifies that the RER 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 ORs, and the money is advanced by the official concerned, and the expense is authorized to be reimbursed by the government agency concerned.

COA Circular No. 2017-001 dated June 19, 2017 on reimbursement of expenses not requiring ORs requires that a Certification shall be submitted for expenses of P300.00 or less.

To address the confusion on the interpretation of COA Circular No. 2004-006 and COA Circular No. 2017-001, as far as the use of the RER and the 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
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 P1,000.00 purchased from/rendered by establishment not issuing receipt/invoice	RER
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Any circular or directive in conflict herewith is hereby amended/modified/revoked accordingly.

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



COMMISSION ON AUDIT
OFFICE OF THE COMMISSION SECRETARY



MICHAEL S. AGUINALDO
Chairperson

ROLAND C. PONDOC
Commissioner