



**DIVISION OF MISAMIS ORIENTAL**

July 20, 2018

**DIVISION MEMORANDUM**

No. 395 s. 2018

TO : **ALL ELEMENTARY SCHOOL PROPERTY CUSTODIANS**

FROM :   
**RANDOLPH B. TORTOLA**  
Schools Division Superintendent

Re: **REIMBURSEMENT OF TRANSPORTATION EXPENSES FOR THE DELIVERY OF LEARNING RESOURCES**

1. Relative to the Unnumbered Memorandum re: Authority to Conduct the Downloading of Distribution of Fund for the Delivery of Learning Resources with Sub-Allotment Release Order, this Office will subsidize to cover the expenses incurred in transporting the centrally procured elementary learning resources from district offices to the elementary schools.
2. A distribution fund of one peso and fifty centavos (PhP1.50) per KAS, elementary TX, TM and BIM was allocated to cover actual expenses for delivery of these materials from division offices (DOs) for the KASs and district offices for elementary TXs, TMs, and BIMs to the recipient kindergarten and elementary schools.
3. The mode of payment shall be through reimbursement scheme. **All Elementary School Property Custodians** shall prepare the following acceptable supporting documents:
  - a) Annex 1 - Itinerary of Travel
  - b) Annex 2 - Certificate of Appearance signed by the Public Schools District Supervisor
  - c) Annex – 3 Travel Order signed by the School Principal/School Head Certificate of Travel Completed
  - d) Annex 4 – Certificate of Travel Completed
  - e) Annex 5 – List of Books Transferred from District Office to School
  - f) Annex 6 - If applicable, Certification of Expenses Not Requiring Receipts (not more than P300 per issuance) per COA Circular 2017-01
  - g) If applicable, bus or analogous means of transportation TICKET.
4. All supporting documents for the reimbursement of transportation expenses shall be submitted to the Supply and Property Office of this Division on or before **July 31, 2018** for the preparation of Payroll.
5. Immediate dissemination of this memorandum is desired.

/egpc



Annex 2



Republic of the Philippines  
Department of Education  
REGION X – NORTHERN MINDANAO



**DIVISION OF MISAMIS ORIENTAL**

Velez-Del Pilar Sts., Cagayan de Oro City 9000 ☎(088)8564524 📞09178992245 ✉misamis.oriental@deped.gov.ph 🌐www.depedmisor.net

## CERTIFICATE OF APPEARANCE

This is to certify that Mr/Mrs \_\_\_\_\_ of  
(Elementary School Property Custodian)

\_\_\_\_\_ has appeared in the **District Office to pick up**  
(name of school)

**the Learners Materials/ Teacher's Guide/ Textbooks/Teacher's Manual** \_\_\_\_\_ on

\_\_\_\_\_  
(month/date/year)

Issued this \_\_\_\_\_ day of \_\_\_\_\_ 2018.

\_\_\_\_\_  
Public Schools District Supervisor



*Uplifting People Through K to 12 Education*



Republic of the Philippines  
**Department of Education**  
 REGION X – NORTHERN MINDANAO



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## TRAVEL ORDER

Name	Position	Name of School
	Elementary School Property Custodian	

DESTINATION: DISTRICT OFFICE OF \_\_\_\_\_

DEPARTURE DATE: \_\_\_\_\_

DATE OF EXPECTED RETURN: \_\_\_\_\_

PURPOSE: To pick up Learners Material/ Teacher's Guide and/or Textbooks/Teacher's Manual from District Office to School.

APPROVED:

\_\_\_\_\_  
 School Principal/ School Head



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APPENDIX "B"

**CERTIFICATE OF TRAVEL COMPLETED**

RANDOLPH B. TORTOLA

(Agency Head)

Division of Misamis Oriental

( Station )

Schools Division Superintendent

(Designation)

Cagayan de Oro city

(Address)

I certify that I completed on travel authorized to itinerary of travel No. \_\_, dated \_\_\_\_\_ under conditions indicated below.

( / ) strictly in accordance with the approved itinerary.

( ) Cut short as explained below. Excess payment to the amount of

\_\_\_\_\_, was refunded on OR No. \_\_\_\_\_ dated \_\_\_\_\_.

( ) Extended as explained below. Additional itinerary was submitted.

( ) Other deviations as explained below.

**Explanation and Justifications:**

Evidence of travel attached hereto: Certificate of Appearance and Memo, Itinerary Travel, Tickets or RER

**Respectfully Submitted:**

\_\_\_\_\_  
Elementary School Property Custodian

On evidence and information of which I have knowledge, the travel was actually undertaken.

\_\_\_\_\_  
Principal or School Head





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

Annex 6

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.

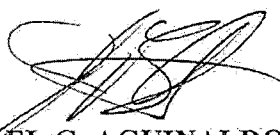
The official/employee concerned shall be required to submit a certification for expenses P300.00 or less as supporting document (Annex "A").

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.

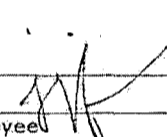
COMMISSION ON AUDIT  
OFFICE OF THE COMMISSION SECRETARIAL



  
**MICHAEL G. AGUINALDO**  
Chairperson

  
**JOSE A. FABIA**  
Commissioner

  
**ISABEL D. AGITO**  
Commissioner

(Agency Name)			
<b>CERTIFICATION OF EXPENSES NOT REQUIRING RECEIPTS</b> <i>Pursuant to COA Circular No. 2017-001 dated June 19, 2017</i>			
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 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>			
		Certified correct:	Noted by:
Signature			
Printed Name			
	Employee	Immediate Supervisor	
	Date	Date	



