



Republika ng Pilipinas
KAGAWARAN NG KATARUNGAN
Department of Justice
Manila

DEPARTMENT CIRCULAR NO. **016**

SUBJECT : Receipt Requirements for Reimbursement/Liquidation of Expenses

DATE : APR 12 2022

In the interest of the service and pursuant to Commission on Audit Circular No. 2021-001 dated 24 June 2021, re: "Clarification on the use of Reimbursement Expense Receipt (RER) and Certification in relation to reimbursement of expenses not requiring Official Receipts (ORs)," the documents specified below shall be required as proof of payment for reimbursement/liquidation of expenses:

Particulars	Documents Required
Expenses regardless of amount purchased from/rendered by establishments issuing receipts/invoice	OR/ Invoice
Expenses amounting to ₱300.00 or less purchased from/rendered by establishments not issuing receipts/invoice	Certification of Expenses not Requiring Receipts (CENRR)
Expenses amounting to more than ₱300.00 but not exceeding ₱1,000.00 purchased from/rendered by establishments not issuing receipt/invoice	RER

Accordingly, OR shall be used for purchases of services and/or lease of properties, while invoice shall be used for purchase of goods and/or properties.¹ Payment of fares in public utility vehicles issuing receipts, i.e., bus, train, vessel/ship, shall be supported with an official receipt, even if the amount is ₱300.00 or less.

It is understood that all reimbursement/liquidation of expenses shall be subject to accounting and auditing rules and regulations.

This Circular takes effect immediately and shall remain in force unless sooner amended.

For strict compliance.

MENARDO I. GUEVARRA
Secretary

Copy furnished:
All concerned.

Department of Justice
CN: O202204105



¹ Revenue Memorandum Circular No. 2-2014 of the Bureau of Internal Revenue.