



**VISAYAS**  
STATE UNIVERSITY

**Office of the Vice President for  
Administration and Finance**

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16 November 2017

**MEMORANDUM NO. 22**

Series of 2017

**T O : ALL CONCERNED**

**R E : REIMBURSEMENT OF EXPENSES NOT REQUIRING OFFICIAL  
RECEIPTS**

Please refer to the attached COA Circular No. 2017-001 dated June 19, 2017 on the above subject.

This is to be used in financial claims.

For your information and compliance.

A handwritten signature in black ink, appearing to read "Remberto A. Patindol".

**REMBERTO A. PATINDOL**

Vice President for Administration and Finance

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**Vision:** *A globally competitive university for science, technology, and environmental conservation.*

**Mission:** *Development of a highly competitive human resource, cutting-edge scientific knowledge and innovative technologies for sustainable communities and environment.*



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

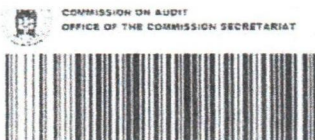
In view of the reduced purchasing power of the peso, expenses incurred by government officials and employees in the discharge of their official functions amounting to P300.00 or less need not be supported by official receipts, except for the following:

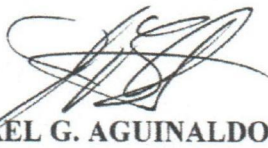
- a. Payment of fares in public utility vehicles issuing receipts such as bus, train, vessel/ship; and
- b. Purchases in business establishments issuing receipts.

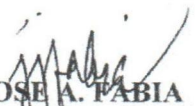
The official/employee concerned shall be required to submit a certification for expenses P300.00 or less as supporting document (Annex "A").

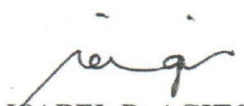
Any circular or directive in conflict herewith is hereby amended/modified/revoked accordingly.

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



  
**MICHAEL G. AGUINALDO**  
Chairperson

  
**JOSE A. FABIA**  
Commissioner

  
**ISABEL D. AGITO**  
Commissioner



**VISAYAS**  
STATE UNIVERSITY

## CERTIFICATION OF EXPENSES NOT REQUIRING RECEIPTS

*Pursuant to COA Circular No. 2017-001 dated June 19, 2017*

|  |                           |                     |                             |
|--|---------------------------|---------------------|-----------------------------|
| <b>Name of Employee</b>  |                           | <b>Employee No.</b> |                             |
| <b>Office</b>  |                           |                     |                             |
| <b>Division</b>  |                           |                     |                             |
| <b>Particulars</b>   |                           | <b>Amount (₱)</b>   |                             |
|  |                           |                     |                             |
|  |                           |                     |                             |
|  |                           |                     |                             |
|  |                           |                     |                             |
|  |                           |                     |                             |
|  |                           |                     |                             |
|  |                           |                     |                             |
| <b>TOTAL</b>   |                           |                     |                             |
| <b>Purpose</b>   |                           |                     |                             |
| <i>I hereby certify that the above expenses are incurred as they are necessary for the above cited purpose, that above good and services were acquired from parties not issuing receipts. And that I am fully aware that willful falsification of statements is punishable by law.</i> |                           |                     |                             |
|  | <b>Certified correct:</b> |                     | <b>Noted by:</b>            |
| <b>Signature</b>   |                           |                     |                             |
| <b>Printed Name</b>  |                           |                     |                             |
|  | <b>Employee</b>           |                     | <b>Immediate Supervisor</b> |
|  | <b>Date</b>               |                     | <b>Date</b>                 |