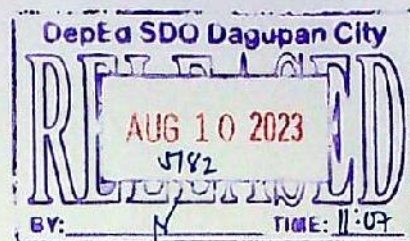




Republic of the Philippines
Department of Education
REGION I
SCHOOLS DIVISION OFFICE DAGUPAN CITY



Office of the Schools Division Superintendent

Division Memorandum No: 279 s. 2023

To : **Assistant Schools Division Superintendent
Chief Education Supervisors – CID & SGOD
Education Program Supervisors
Public Schools District Supervisors
Public Elementary and Secondary School Heads
All others concerned**

From : **ROWENA C. BANZON, CESO V**
Schools Division Superintendent

Date : **August 9, 2023**

Subject : **CLARIFICATION ON THE UTILIZATION OF ADDITIONAL
2023 PROGRAM SUPPORT FUNDS FOR THE IMPLEMENTATION
OF THE NATIONAL LEARNING CAMP AND OTHER END OF THE
SCHOOL YEAR (EOSY) BREAK ACTIVITIES SUPPORTING THE
NATIONAL LEARNING RECOVERY PROGRAM (NLRP)**

1. As per Regional Memorandum No. 774, s.2023, This is in reference to the attached Joint Memorandum from the Office of the Undersecretary for Curriculum and Teaching on the use of downloaded support funds for the payment of **meal expenses** for teachers who will be involved in the mentioned activities as requested by the Curriculum and Teaching in their Memorandum OM-CT-2023-203 dated May 8, 2023.
2. The following are provided information and guidance of all concerned:
 - a. It is reiterated that funds shall be used to cover the payment of **meals expenses** for teachers who will serve in the NLC and EOSY break activities.
 - b. The meals expense is **not meal/food allowance** as contemplated in existing COA Guidelines which is not an allowance to reimburse expenses incurred by officials and employees of the government in the performance of their official functions or consideration in the fulfilment of official duty. The meals expense provided for teachers is meant to defray



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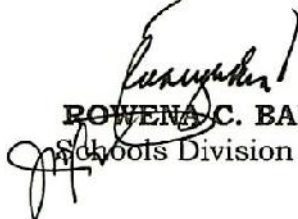


Republic of the Philippines
Department of Education
REGION I

SCHOOLS DIVISION OFFICE DAGUPAN CITY

the meals expense incurred by the teachers in the performance of their official function/fulfilment of their official duty during the conduct of the NLC and EOSY break activities.

3. The amount of Php 250.00 per day per volunteer teacher is the amount provided to subsidize the expenses for meals during the whole duration of the NLC and EOSY break activities. Thus, the amount may be released directly to the teacher subject to rules on reimbursement.
4. Reimbursement may be done on a weekly basis and shall be supported with the following:
 - a. **Certificate of Expenses not Requiring Receipts** (CENRR) per COA Circular No. 2017-001.
 - b. Attendance Sheet should be attached to the certification as proof of daily participation in the NLC and other EOSY break activities supporting the NLRP.
5. For information, guidance and compliance of all concerned.


ROWENA C. BANZON, CESO V
Schools Division Superintendent



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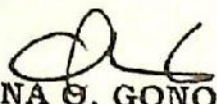
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(Agency Name)			
CERTIFICATION OF EXPENSES NOT REQUIRING RECEIPTS <i>Pursuant to COA Circular No. <u>2017-001</u> dated <u>June 19, 2017</u></i>			
Name of Employee		Employee No.	
Office			
Division			
Particulars		Amount (₱)	
		TOTAL	
Purpose			
<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

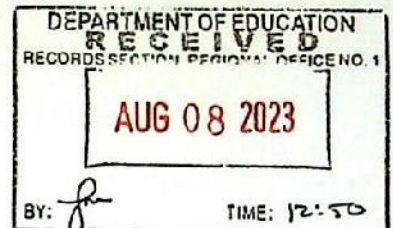
Republic of the Philippines
Department of Education

JOINT MEMORANDUM

TO : REGIONAL DIRECTORS
REGIONAL AND DIVISION FINANCE OFFICERS
ALL OTHERS CONCERNED

FROM : 
GINA S. GONONG
Undersecretary for Curriculum and Teaching


ANNALYN M. SEVILLA
Undersecretary for Finance



SUBJECT : CLARIFICATION ON THE UTILIZATION OF ADDITIONAL 2023 PROGRAM SUPPORT FUNDS FOR THE IMPLEMENTATION OF THE NATIONAL LEARNING CAMP AND OTHER END OF THE SCHOOL YEAR (EOSY) BREAK ACTIVITIES SUPPORTING THE NATIONAL LEARNING RECOVERY PROGRAM (NLRP)

DATE : August 04, 2023

This refers to the use of downloaded program support funds for the implementation of the National Learning Camp (NLC) and other End of the School Year (EOSY) break activities supporting the National Learning Recovery Program (NLRP), particularly the provision of funds for the payment of **meal expenses**¹ for teachers who will be involved in the mentioned activities as requested by the Curriculum and Teaching in their Memorandum OM-CT-2023-203 dated May 08, 2023.²

Hence, the following are provided for the information and guidance of all regions:

1. It is reiterated that the funds shall be used to cover the payment of **meals expense** for teachers who will serve in the NLC and EOSY break activities.
2. The meals expense is **not meal/food allowance** contemplated in existing Commission on Audit (COA) Guidelines which is not in the nature of an

¹ A copy of the Guidelines on the Utilization of Additional 2023 Program Support Funds to the Regional Offices for the Implementation of the National Learning Camp (NLC) and Other End of the School Year (EOSY) Break Activities Supporting the National Learning Recovery Program (NLRP) dated July 3, 2023 is attached as Annex "A"

² A copy of the Memorandum OM-CT-2023-203 with subject "Proposed Budget Utilization for National Learning Recovery Program (4.4B)" dated May 08, 2023 is attached as Annex "B"

allowance to reimburse expenses incurred by officials and employees of the government in the performance of their official functions or consideration in the fulfillment of official duty. Food allowance is a form of financial assistance to all officials and employees with the purpose of alleviating the economic condition of employees, whereas the meals expense provided for teachers is meant to defray the meals expenses incurred by the teachers in the performance of their official function/fulfillment of their official duty during the conduct of the NLC and EOSY break activities.

3. The amount of Php250.00 per day per volunteer teacher is the amount that will be provided to the teachers to subsidize their expenses for meals during the whole duration of the NLC and other EOSY break activities. Thus, the amount may be released directly to the teacher subject to rules on reimbursement. Reimbursement may be done on a weekly basis.
4. Amount for reimbursement shall be supported with the following:
 - a. Certificate of Expenses Not Requiring Receipts (CENRR) per COA Circular No. 2017-001 (*Clarification on the Use of Reimbursement Receipt (RER) and Certification in Relation to Reimbursement of Expenses Not Requiring Official Receipts (ORs)*) dated June 2017; and
 - b. Attendance Sheet.

The attendance sheet should be attached to the certification as proof of daily participation in the NLC and other EOSY break activities supporting the NLRP.

Thank you.



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.

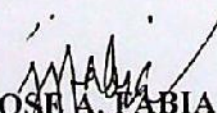
The official/employee concerned shall be required to submit a certification for expenses P300.00 or less as supporting document (Annex "A").

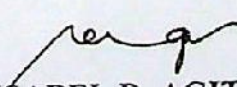
Any circular or directive in conflict herewith is hereby amended/modified/revoked accordingly.

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