



Republic of the Philippines
Department of Education
SOCCSKSARGEN REGION
SCHOOLS DIVISION OF SARANGANI

03 Aug 2026

DIVISION MEMORANDUM

OSDS-2026-075

Reiteration on the Use of the Certification of Expenses Not Requiring Receipts (CENRR) Format

TO: Assistant Schools Division Superintendent
All Others Concerned

To ensure uniformity and compliance with existing auditing rules and regulations, this Office reiterates the proper use of the Certification of Expenses Not Requiring Receipts (CENRR) in accordance with Annex A of Commission on Audit (COA) Circular No. 2017-001.

All offices and personnel are hereby directed to use the prescribed CENRR format attached to this Memorandum whenever claiming expenses that do not require the issuance of official receipts or other supporting documents, as allowed under existing COA rules.

For clarity, the prescribed CENRR shall bear only two (2) signatories, namely:

1. Employee/Claimant – certifying that the expenses were actually incurred for official purposes and that receipts or other supporting documents are not required or are unavailable under the circumstances allowed by COA rules; and
2. Immediate Supervisor – certifying that the expenses were necessarily incurred in the performance of official duties and recommending the claim for payment.

No additional signatories shall be required unless specifically provided under applicable laws, COA issuances, or other existing government regulations.

Attached to this Memorandum is the prescribed Certification of Expenses Not Requiring Receipts (CENRR) Format (Annex A of COA Circular No. 2017-001) for strict compliance and guidance of all concerned.

Immediate dissemination of and strict compliance with this Memorandum are hereby enjoined.

RUTH L. ESTACIO PhD, CESO V
Schools Division Superintendent





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Encl.: As stated

Reference: N o n e

To be indicated in the Perpetual Index
under the following subjects:

FORMS
REPORTS

Irma May G. Dinasas/OSDS/MLA – reiteration on the use of the certification of expenses not requiring receipts format
0538/August 3, 2026



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ANNEX A

(Agency Name)			
CERTIFICATION OF EXPENSES NOT REQUIRING RECEIPTS <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

