



Republic of the Philippines
Department of Education
REGION VIII - EASTERN VISAYAS

June 14, 2022

OFFICE MEMORANDUM

No. **331**, s. 2022

To: Functional Division Chiefs
Procuring Offices/End-Users
All others concerned

COMPLIANCE WITH INTERNAL REVENUE CODE AND REVENUE REGULATION ON THE USE OF BIR-REGISTERED DELIVERY RECEIPTS

1. This Office, through the Finance Division, hereby informs all concerned that effective immediately, end-users/procuring offices shall **demand BIR-registered Delivery Receipts (DR) on various procurement as one of the attachments to the Disbursement Voucher (DV)** in compliance with Section 238 of the National Internal Revenue Code of the Philippines and Section 2(3) of BIR Revenue Regulations No. 18-012 dated October 22, 2022 to avoid incurrence of suspensions.
2. Disbursement Vouchers (**DV**) for payment of various procurement submitted to the Finance Division **without the BIR-registered DRs** will no longer be accepted for processing.
3. Immediate dissemination of and compliance with this Office Memorandum are desired.


EVELYN R. FETALVERO, CESO IV
Regional Director 

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