



**Republic of the Philippines**  
**Department of Education**  
REGION XI  
SCHOOLS DIVISION OF DAVAO DEL NORTE

26-03783

**Office of the Schools Division Superintendent**

**January 22, 2026**

**DIVISION MEMORANDUM**

**No. 0028 s. 2026**

**UNIFORM APPLICATION OF TRANSPORTATION RATES AND TRAVEL  
RELATED EXPENDITURES**

To: Janette G. Veloso, CESO VI- Assistant Schools Division Superintendent  
Eduard C. Amoguis, EdD- Chief- Curriculum Implementation Division  
Marlon G. Ebrado- Chief, Schools Governance and Operation Division  
Public Schools District Supervisors  
School Heads  
Non-Teaching Personnel of Schools  
All Concerned

An Audit Inquiry was received by this Office re internal policy on uniform application of transportation rates and travel related expenditures, hence this Memorandum prescribing the internal policy on travels:

**OS To Davao International Airport (DIA):**

Residence to Official Station (Division Office)	- Actual Fare
OS - DIA	- P200.00
DIA - OS (Tagum City)	- P200.00
TOTIT to Residence	- Actual Fare

**OS To Downtown Davao City:**

Residence to OS	- Actual Fare
OS – Venue In Davao City	- P150.00
Venue – OS (Tagum City)	- P150.00
TOTIT to Residence	- Actual Fare

**Issue on Baggage Allowance:**

For Official travels of 1 day only	- 10 kgs. Baggage
For Official travels of more than 1 day	- 20 kgs. Baggage

Other travel-related expenditures except for seat selectors and meals in the airplane shall be allowed as reimbursement by the Accounting Unit.

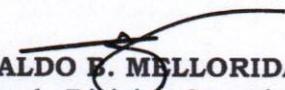
Reiterating the submission of the Invitation Letters to seminars attended as part of the liquidation documents.



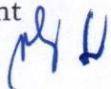
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The issue on the attachment of **Certification of Expenses Not Requiring Receipts (COENRR)** do not correspond to the amount indicated in the Itinerary of Travel will be terminated or at least be lessened due to this issuance.

On the Daily Travel Expenses (DTE), staying overnight in the place where the airport is located; the claim shall not be full. Only, Board and Lodging P900.00, Dinner P180.00, Incidental Expenses P360.00, total of P1,440.00. Upon arrival at the place of venue, the full DTE can be claimed. The DTE when returning to the OS, shall be 50% of the DTE of region where the OS is located.

  
**REYNALDO B. MELLORIDA, CESO V**  
Schools Division Superintendent

Accntng/mlm  
FN: Audit Query on TEV







REPUBLIC OF THE PHILIPPINES  
**COMMISSION ON AUDIT**  
**REGIONAL OFFICE NO XI**  
NATIONAL GOVERNMENT SECTOR  
CLUSTER 5 – EDUCATION AND EMPLOYMENT  
C. P. Garcia National Highway, Davao City

**Office of the Auditor – Audit Team R11-14**

January 21, 2026

**AUDIT INQUIRY**

**REYNALDO B. MELLORIDA, CESO IV**

Schools Division Superintendent  
DepEd, Division of Davao del Norte  
Mankilam, Tagum City

Attention:

**MS. MA. LOURDES M. QUESADA CPA**  
Accountant III

Sir:

In line with the audit focus for Calendar Year 2025, particularly on the audit of the **Advances to Officers and Employees**, we have noted the following observations:

Subject Area	Audit Concerns	Required Information/Documents
Transportation Expenses	<ul style="list-style-type: none"><li>There was no standardized rate applied to transportation expenses (e.g., taxi fares) that were not supported by receipts, resulting in inconsistent application.  Section 7. Mode of Transportation and Type of Accommodation.  (a) The agency head concerned or the designated officials shall determine the mode of transportation and type of hotel/lodging to be availed, which in all cases shall be the most economical and efficient.</li><li>The baggage allowance claim was not applied consistently to all individuals.</li><li>Convenience fee for payment of online booking was disallowed.</li><li>Invitation /Call for the seminar was not attached to the Liquidation Report.</li><li>Certification of Expenses Not Requiring Receipts did not correspond to the amount indicated in the revised Itinerary of Travel.</li></ul>	<p>Kindly submit the following:</p> <ul style="list-style-type: none"><li>a copy of internal policy addressing among others the uniform application of transportation rates and travel related expenditures.</li><li>If no policy was drafted, kindly submit a certification indicating "None".</li><li>Copies of Invitation/Call</li><li>Explanation for the non-revision of the Certification of Expenses Not Requiring Receipts and its acceptance as valid support for the Liquidation Report.</li></ul>

Subject Area	Audit Concerns	Required Information/Documents												
	<ul style="list-style-type: none"> <li>Also, there was an instance that said certification was not noted by Immediate Supervisor but was accepted as valid supporting document.</li> <li>The provision on Daily Travel Expenses (DTE) under Section 5(d) was not strictly observed, particularly for late-night travels, where full DTE was granted despite personnel still being at Davao Airport.</li> </ul> <p>(c) <b>Apportioned Travel Expenses.</b> The allowable DTE for travel beyond the 50-kilometer radius from the permanent official station shall be based on the following apportionment:</p> <table border="1" data-bbox="409 803 884 1118"> <thead> <tr> <th data-bbox="409 803 536 839">Particulars</th><th data-bbox="536 803 662 839">Percentage</th><th data-bbox="662 803 884 839">To Cover</th></tr> </thead> <tbody> <tr> <td data-bbox="409 839 536 960">Day of arrival at point of destination (regardless of time) and succeeding day/s thereof on official business</td><td data-bbox="536 839 662 960">100%</td><td data-bbox="662 839 884 960">Hotel/lodging (50%), meals (30%), and incidental expenses (20%)</td></tr> <tr> <th data-bbox="409 960 536 996">Particulars</th><th data-bbox="536 960 662 996">Percentage</th><th data-bbox="662 960 884 996">To Cover</th></tr> <tr> <td data-bbox="409 996 536 1118">Day of departure for permanent official station (regardless of time) if other than date of arrival</td><td data-bbox="536 996 662 1118">50%</td><td data-bbox="662 996 884 1118">Meals (30%), and incidental expenses (20%)</td></tr> </tbody> </table>	Particulars	Percentage	To Cover	Day of arrival at point of destination (regardless of time) and succeeding day/s thereof on official business	100%	Hotel/lodging (50%), meals (30%), and incidental expenses (20%)	Particulars	Percentage	To Cover	Day of departure for permanent official station (regardless of time) if other than date of arrival	50%	Meals (30%), and incidental expenses (20%)	<ul style="list-style-type: none"> <li>Explanation for granting DTE while personnel are still in Davao Airport</li> </ul>
Particulars	Percentage	To Cover												
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We are anticipating that your good office can provide the required documents and explanation within five (5) days from receipt hereof for further evaluation and to properly incorporate your explanation in the Audit Observation Memorandum, otherwise we will be compelled to indicate "no action made".

We hope that this request be given immediate and favorable action for the timely completion of our reports.

Very truly yours,

*Melissa L. Dogol Dogol*  
**MELISSA L. DOGOL DOGOL**  
 State Auditor IV  
 Audit Team Leader