



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

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/mlmq
FN: Aydit 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">There was no standardized rate applied to transportation expenses (e.g., taxi fares) that were not supported by receipts, resulting in inconsistent application. <p>Section 7. Mode of Transportation and Type of Accommodation.</p> <p>(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.</p> <ul style="list-style-type: none">The baggage allowance claim was not applied consistently to all individuals.Convenience fee for payment of online booking was disallowed.Invitation /Call for the seminar was not attached to the Liquidation Report.Certification of Expenses Not Requiring Receipts did not correspond to the amount indicated in the revised Itinerary of Travel. | <p>Kindly submit the following:</p> <ul style="list-style-type: none">a copy of internal policy addressing among others the uniform application of transportation rates and travel related expenditures.If no policy was drafted, kindly submit a certification indicating “None”. <ul style="list-style-type: none">Copies of Invitation/CallExplanation for the non-revision of the Certification of Expenses Not Requiring Receipts and its acceptance as valid support for the Liquidation Report. |

| Subject Area | Audit Concerns | Required Information/Documents | | | | | | | | | | | | |
|---|---|---|------------|----------|---|------|---|-------------|------------|----------|--|-----|--|---|
| | <ul style="list-style-type: none"> Also, there was an instance that said certification was not noted by Immediate Supervisor but was accepted as valid supporting document. 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. <p>(c) Apportioned Travel Expenses. 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"> <thead> <tr> <th>Particulars</th><th>Percentage</th><th>To Cover</th></tr> </thead> <tbody> <tr> <td>Day of arrival at point of destination (regardless of time) and succeeding day's thereof on official business</td><td>100%</td><td>Hotel/lodging (50%), meals (30%), and incidental expenses (20%)</td></tr> <tr> <th>Particulars</th><th>Percentage</th><th>To Cover</th></tr> <tr> <td>Day of departure for permanent official station (regardless of time) if other than date of arrival</td><td>50%</td><td>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"> Explanation for granting DTE while personnel are still in Davao Airport |
| 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%) | | | | | | | | | | | | |

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
MELISSA L. DOGOLDOGOL
 State Auditor IV
 Audit Team Leader