



Republic of the Philippines  
**Department of Education**  
Region IV-A  
SCHOOLS DIVISION OF QUEZON PROVINCE



26 November 2025

**DIVISION MEMORANDUM**  
DM No. 1223, s. 2025

**CORRIGENDUM AND ADDENDUM TO DIVISION MEMORANDUM NO. 322 S. 2025**  
**RE: CLASSIFICATION OF EXPENSES RELATED TO OFFICIAL TRAVEL AND**  
**TRAINING AND REITERATION ON THE USE OF THE REVISED**  
**CHART OF ACCOUNTS PURSUANT TO COA**  
**CIRCULAR NO. 2020-001**

**To:** Assistant Schools Division Superintendents  
Division Chiefs  
Section Heads  
Public Schools Division Superintendents  
Elementary and Secondary School Heads  
All Others Concerned

1. In reference to Division Memorandum No. 322 s. 2025 titled "Classification of expenses related to Official travel and training and reiteration on the use of the Revised Chart of Accounts pursuant to COA Circular No. 2020-001", this corrigendum and addendum is issued to correct the Item No. 3 of the aforementioned Memorandum.
2. Effective December 1, 2025, **all Official Travel expenses incurred for the purpose of attending or participating in trainings, seminars, workshops, meetings, symposia, and conventions shall be charged to Account Code 5020201000 – Training Expenses**, in accordance with the provisions of the **Volume III Revised Chart of Accounts of the Government Accounting Manual for National Government Agencies (Updated 2019)** as prescribed under **COA Circular No. 2020-001 dated January 8, 2020**.
3. All other provisions stated in Division Memorandum No. 322, s. 2025 shall remain in full force and effect. This issuance **supersedes Item No. 3 of DM 322, s. 2025**.

DEPEDQUEZON-TM-SDS-04-009-003



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4. Immediate dissemination and strict compliance of this Memorandum is hereby desired.

  
**ROMMEL C. BAUTISTA, CESO V**  
Schools Division Superintendent 

Accahm11/26/2025

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