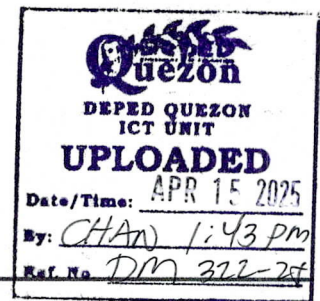




Republic of the Philippines
Department of Education
Region IV-A
SCHOOLS DIVISION OF QUEZON PROVINCE



11 April 2025

DIVISION MEMORANDUM
DM No. 322, s. 2025

**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. For proper guidance in the processing and payment of claims related to Official Travel and Training, this Office reiterates the use of Volume III-Revised Chart of Accounts (Updated 2019) of the Government Accounting Manual for National Government Agencies as prescribed under COA Circular No. 2020-001 dated January 8, 2020.
2. This memorandum emphasizes the correct classification of expenses under the following accounts:
 - 2.1. **Traveling Expenses-Local (5020101000)** - this account is used to recognize the costs incurred in the movement/transport of government officers and employees within the country. This includes amount paid/incurred for fare/transportation, travel per diems, and all other related expenses.
 - 2.2 **Training Expenses (5020201000)** – this account is used to recognize the costs incurred for the participation/attendance in and conduct of trainings, conventions and seminars/workshops. It includes training fees, honoraria of lecturers, cost of handouts, supplies, materials, meals, snacks, transportation expenses of participants/training management team, and all other training related expenses.

DEPEDQUEZON-TM-SDS-04-009-003



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3. To further clarify and assist in the proper classification of these expenses, please refer to the table below:

5020101000 Traveling Expenses – Local	5020201000 Training Expenses
Transportation Expenses (fares to and from destination)	Registration and Training Fees
Per Diem (meals and hotel, as per DTE*)	Transportation expenses during the training proper (fares to and from place of stay(hotel)/training venue)
Others (Incidental as per DTE*)	Training handouts, supplies and materials
<i>*Applicable only for official travels more than 1 day (DepEd Order Nos. 043 & 046 s.2022, Division Memo No. 990 s.2022)</i>	

4. For further reference, you may consult the official copy of **COA Circular No. 2020-001** and its **Annex A – Volume III: Revised Chart of Accounts (Updated 2019)**, available at the following link: <https://www.coa.gov.ph/wpfd/file/coa-circular-no-2020-001-january-08-2020>
5. Immediate dissemination of this Memorandum and strict compliance with its provisions are hereby enjoined.

ROMMEL C. BAUTISTA, CESO V
Schools Division Superintendent

Accahm04/11/2025

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