



Republic of the Philippines  
Department of Education  
REGION VI – WESTERN VISAYAS  
SCHOOLS DIVISION OF AKLAN

February 12, 2026

DIVISION MEMORANDUM  
No. 083, S. 2026

**PRESCRIBING TIMELINES FOR THE SUBMISSION OF TRAVEL CLAIMS**

**To:** Assistant Schools Division Superintendent  
Chief Education Supervisors  
Public Schools District Supervisors  
Principals/Head Teacher-In-Charge of the District  
Heads of Public Elementary, Secondary, and Integrated Schools  
Division Office Personnel  
All others concerned

1. Consistent with the accrual basis of accounting (Section 2.1, Chapter 2, the Government Accounting Manual for National Government Agencies), transactions and events must be recognized in the accounting records and in the financial statements of the periods to which they relate. To ensure that all travel expenses incurred for the year are paid within the same year, and to streamline the processing and payment of travel claims in this Division, this Office hereby prescribes the timelines for the submission of travel claims.
2. All travel claims in a month chargeable against School Maintenance and Other Operating Expenses (SMOOE) must be submitted monthly for checking, following the schedule below.
3. Schedule of submission of travel claims chargeable against SMOOE:

<b>Month Covered</b>	<b>Deadline of Submission</b>
January 2026	February 16, 2026
February 2026	March 16, 2026
March 2026	April 15, 2026
April 2026	May 15, 2026
May 2026	June 15, 2026
June 2026	July 15, 2026
July 2026	August 17, 2026
August 2026	September 15, 2026
September 2026	October 15, 2026
October 2026	November 16, 2026
November 2026	December 4, 2026
December 2026	December 15, 2026

4. Travel claims chargeable against Schools Division MOOE/downloaded funds must be submitted within **30 days after completion of travel**, except during year-end cut-off periods.

For December travels completed on or before December 15, 2026, claims must be submitted **on or before December 15, 2026** to be processed for payment within the year.



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Travels made within the last two (2) weeks of December shall be submitted on or before **December 28, 2026** for inclusion in the Report of Due and Demandable Accounts Payable (DDAP).

5. All travel claims must be submitted with the required supporting documents, following the attached official checklist. Submissions shall be made through the Schools Division Office-Records Section.
6. Failure to submit travel claims within the prescribed deadlines may result in their classification as accounts payable or non-payment. Claims submitted beyond December 15, 2026, will not be processed for payment.

However, claims for travels made within the last two (2) weeks of December may still be accepted for inclusion in accounts payable, provided such claims are submitted on or before December 28, 2026.

7. Immediate dissemination and compliance with this Memorandum are desired.

FOR THE SCHOOLS DIVISION SUPERINTENDENT:

**RAMON D. PARAS JR., CESE**  
Asst. Schools Division Superintendent  
In-charge of the Division

Enclosure: Checklist of requirements  
Reference: As stated  
To be included in the Perpetual Index under the following subjects:

**POLICY**                    **TRAVEL**

MAJ/ARLN



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**CHECKLIST OF REQUIREMENTS – LOCAL TRAVEL**  
**(Chargeable against School MOOE)**

Name:	
Position:	
Official Station:	
Residence:	
Date of Travel:	
Purpose of Travel:	

Documentary Requirements – Local Travel	Status of Submission (✓-if submitted) (NA -Not Applicable) <i>(To be filled out by the claimant)</i>	Verification <i>(To be filled out by the Accounting Unit Personnel)</i>	
		Status of Submission (✓-if complied)	Remarks
1. Approved Travel Authority/Locator Slip (per DO No. 43, s. 2022)(3 copies)			
2. Approved Itinerary of Travel (Appendix No. 45, GAM) (3 copies)			
3. Approved Certificate of Travel Completed (Appendix No. 47, GAM) (3 copies)			
4. Original Certificate of Appearance/participation			
5. Original copies of tickets (bus, ship, boat, taxi, terminal fee, etc.)			
6. Approved Certification of Expenses Not Requiring Receipts (CENRR) (COA Circular 2017-001)			
7. Original boarding pass, plane ticket (with flight itinerary issued by the airline), official receipt (with payment details)			
8. Memorandum for the activity			

Submitted by:

Verified by:

Printed Name & Signature of Claimant

Printed Name & Signature of Verifying Personnel



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**CHECKLIST OF REQUIREMENTS – LOCAL TRAVEL**  
**(Chargeable against Division MOOE/Downloaded Funds)**

Name:	
Position:	
Official Station:	
Residence:	
Date of Travel:	
Purpose of Travel:	

<b>General Requirements</b>	Status of Submission (✓-if submitted) (NA - Not Applicable) <i>(To be filled out by the claimant)</i>	Verification <i>(To be filled out by the Accounting Unit Personnel)</i>	
		Status of Submission (✓-if complied)	Remarks
1. Approved Obligation Request and Status - <b>box A must be signed</b> (Appendix No. 11, GAM) (3 copies)			
2. Disbursement Voucher – <b>box A must be signed, box B must be completely filled out</b> (Appendix No. 32, GAM) (3 copies)			
<b>Documentary Requirements – Local Travel</b>			
<b>Documentary Requirements – Local Travel</b>	Status of Submission (✓-if submitted) (NA - Not Applicable) <i>(To be filled out by the claimant)</i>	Verification <i>(To be filled out by the Accounting Unit Personnel)</i>	
		Status of Submission (✓-if complied)	Remarks

Submitted by:

Verified by:

Printed Name & Signature of Claimant

Printed Name & Signature of Verifying Personnel