



Republic of the Philippines  
**Department of Education**  
REGION XI  
**SCHOOLS DIVISION OF DIGOS CITY**

**Office of the Schools Division Superintendent**

**DIVISION MEMORANDUM**

**OSDS-2026- 047**

To : Assistant Schools Division Superintendent  
Chiefs, CID & SGOD  
Section/Unit Heads  
All Others Concerned

Subject : **DESIGNATION AS CANVASSER OF THE BIDS AND AWARDS COMMITTEE**

Date : February 6, 2026

In compliance with the **Implementing Rules and Regulations (IRR) of Republic Act No. 12009 (New Government Procurement Act)** which requires procuring entities to formally constitute procurement bodies, including Canvassers, implementing Section 41, Rule V of the IRR—this Office hereby issues the following designation.

The following personnel are hereby designated as **DIVISION CANVASSERS**:

1. **Joel E. Estomo**, Administrative Assistant II
2. **Renil R. Concoles**, Administrative Aide VI
3. **Rae S. Tagulao**, Job Order
4. **Jay Part E. Florentino**, Job Order

They shall perform canvassing functions for all procurement activities of this Office in accordance with RA 12009. They shall also be on a “jury duty” type of assignment, which shall give utmost priority to procurement assignments over all other duties and responsibilities until the requirements for the procurement at hand are completed.

The designated canvassers are hereby authorized to incur necessary travel expenses while on official travel, subject to the rules and regulations under Commission on Audit Resolution No. 2021-044, Joint Circular No. 1, s. 2025 (CSC-COA-DBM), Executive Order No. 77, s. 2019, and any subsequent amendments thereto, and other applicable budgeting, accounting and auditing rules and regulations.

This Order takes effect immediately and remains in force until revoked in writing. All previous designations inconsistent herewith are hereby rescinded.

For your information and compliance.

DepEd Schools Division of Digos City  
RECORDS SECTION

**RELEASED**  
DATE: 11 FEB 2026 TIME: 9:19 am

OSDS-PU/rrng

BY:

**MELANIE P. ESTACIO, PhD, CESO VI**  
Schools Division Superintendent





Republic of the Philippines  
Commission on Audit  
Commonwealth Avenue, Quezon City



RESOLUTION

NO. 2021-044  
Date: DEC 28 2021

**SUBJECT: Guidelines Governing the Audit of Traveling Expenses of Personnel Hired Under Job Order (JO)/Contract of Service (COS)**

**WHEREAS**, government agencies are authorized to enter into service contracts with other government agencies, private firms, non-government agencies or individuals for services related or incidental to their respective functions and operations, whether on a part-time or full-time basis;

**WHEREAS**, this policy gave rise to a lot of issues, such as but not limited to: (a) lack of social protection and inequality in benefits; and (b) obscure accountability of JO/COS personnel due to lack of employee-employer relationship with the hiring government agency;

**WHEREAS**, the hiring of personnel through JO/COS was clarified and strengthened under Civil Service Commission (CSC)-Commission on Audit (COA)-Department of Budget and Management (DBM) Joint Circular (JC) No. 1, series of 2017, dated June 15, 2017;<sup>1</sup> CSC-COA-DBM JC No. 1, series of 2018, dated November 9, 2018;<sup>2</sup> COA-DBM JC No. 1, series of 2020, dated March 19, 2020;<sup>3</sup> and COA-DBM JC No. 2, series of 2020, dated October 20, 2020;<sup>4</sup>

**WHEREAS**, despite the various issuances on the hiring of personnel through JO/COS, the matter on their official travels remained unaddressed resulting in the continued lack of unanimity in Managements' and Auditors' actions. Thus, conflicts between management and auditors often arise due to their differing stands on the matter;

**WHEREAS**, to address the problem, the Commission on Audit, with its exclusive mandate of promulgating accounting and auditing rules and regulations, including those for the prevention and disallowance of irregular, unnecessary, excessive, extravagant, or unconscionable expenditures or uses of government funds and properties,<sup>5</sup> finds it imperative to set policy guidelines for the audit of traveling expenses of personnel hired under JO/COS;

<sup>1</sup> Rules and Regulations Governing Contract of Service and Job Order Workers in the Government

<sup>2</sup> Amendment to the CSC-COA-DBM JC No. 1, series of 2017

<sup>3</sup> Interim Guidelines Governing Contract of Service (COS) and Job Order (JO) Workers in Government for the Duration of the State of Calamity and Community Quarantine Due to the Corona Virus Disease (COVID-19)

<sup>4</sup> Updated Rules and Regulations Governing Contract of Service (COS) and Job Order (JO) Workers in Government

<sup>5</sup> Section 2(2), Article IX-D of the 1987 Constitution of the Republic of the Philippines.

9

4

**NOW, THEREFORE**, the Commission Proper **RESOLVES**, as it does hereby **RESOLVE**, to adopt and prescribe the following guidelines for the audit of traveling expenses of personnel hired under JO/COS, to wit:

**A) GENERAL GUIDELINES**

1. Personnel hired under JO/COS may be allowed to go on official local travel for the purpose of (a) undertaking official missions/tasks which cannot be performed by/or assigned to any other regular/permanent official and/or employee of the agency, and/or (b) performing tasks/activities necessary to be able to fulfil the obligations as contained in his/her contract of service.
2. Except in highly meritorious circumstances (e.g. unavailability of qualified employees in highly technical or specialized fields) and upon written justification submitted to the authorized approving officials, as provided under Section 3(c)(ii) of Executive Order (EO) No. 77, series of 2019,<sup>6</sup> personnel engaged by way of COS, shall not be allowed to go on foreign travels and shall not be entitled to government funding for such trips.

**B) SPECIFIC GUIDELINES**

1. The Supervising Auditor (SA)/Audit Team Leader (ATL)/Audit Team Member (ATM) shall ensure that all official travels of JO/COS personnel cover only those which meet the criteria set forth under Section 3(a) of EO No. 77, series of 2019, viz.: (i) it is essential to the effective performance of the JOs' COS' functions; (ii) it is required to meet the needs of the department, agency, bureau or office, or there is substantial benefit to be derived by the State; (iii) the presence of the JO/COS is critical to the outcome of the meeting, conference, seminar, consultation or any official activity to be attended; and (iv) the projected expenses are not excessive or involve minimum expenditure.
2. The SA/ATL/ATM shall ensure that all travels of JO/COS personnel are properly authorized and approved by the Head of the Agency or any authorized approving officer. The purpose of the travel shall be clearly and specifically stated in the approved Travel Request/Travel Order which shall likewise contain the corresponding entitlements, duly supported by an approved itinerary of travel to provide basis for payment of traveling expenses.
3. The total allowable amount of traveling expenses shall be based on the rates and terms agreed upon by the JO/COS personnel and government agency as spelled out in the contract of service, or in the absence thereof, the internal guidelines of the concerned government agency, if any, but in no case shall the amount be over and above the rates and amounts allowed under EO No. 77. Any contractual provision allowing traveling expenses that are higher than the prevailing reasonable rates shall be considered void in so far as the excessive rate is concerned. The amount shall be limited to the ceiling granted under the existing travel law at the time of payment of the claim.

<sup>6</sup> Prescribing Rules and Regulations and Rates of Expenses and Allowances for Official Local and Foreign Travels of Government Personnel, issued on March 15, 2019.





4. In case the matter on travel is not properly spelled out in the contract of service of the JO/COS personnel, or in the absence of internal guidelines, they may still be allowed to go on official travel provided that the purpose of their travel complies with the criteria stated under paragraph B(1) hereof and that the same is authorized and approved by the proper approving official. Provided further, that the purpose of the travel shall be clearly and specifically stated in the approved Travel Request/Travel Order which shall likewise also contain the corresponding entitlements, duly supported by an approved itinerary of travel to provide basis for payment of traveling expenses. Provided finally, that the total traveling expenses shall in no case be over and above the rates and amounts allowed under EO No. 77, series of 2019.
5. In addition to the documentary requirements prescribed in COA Circular No. 2012-001 dated June 14, 2012,<sup>7</sup> claims for traveling expenses of JO/COS personnel shall be supported by a certification from the Head of the Agency or any authorized approving official that: (a) the official missions/tasks cannot be performed by/or assigned to any other regular/permanent official and/or employee; and (b) the tasks/activities are necessary to fulfill the obligations as contained in his/her contract of service. The same certification shall also be required in official foreign travel as allowed in highly meritorious cases as specified in the general guidelines.
6. Funds for official travels of JO/COS personnel shall be charged against the appropriation for traveling expenses in the annual agency budgets.
7. In no instance shall JO/COS personnel hired under institutional contracts<sup>8</sup> be entitled to traveling expenses as provided above.

**BE IT RESOLVED FURTHER** that all other issuances inconsistent with this Resolution are deemed amended, superseded or modified accordingly.

This Resolution shall take effect immediately.

Approved this 28<sup>th</sup> day of December, 2021 in Quezon City, Philippines.



**MICHAEL C. AGUINALDO**  
Chairperson

  
ROLAND C. PONDOC

Commissioner

<sup>7</sup> Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions.  
<sup>8</sup> Section 3.3, Commission on Audit - Department of Budget and Management Joint Circular No. 2, series of 2020, dated October 20, 2020, defines institutional contract as referring to the agreement between the government agency and contractor or service provider duly-registered and recognized by authorized government agencies to provide services such as janitorial, security, consultancy, and other support services.