

# Evaluation on Travel Expense Release Practices, Challenges and Utilization Rate for DepEd Zamboanga Peninsula, Philippines: Basis for Intervention

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## ABSTRACT

Public sector organizations are expected to uphold efficiency, transparency, and accountability in the management of public funds. In the Department of Education (DepEd), travel expenses represent a vital operational resource that enables personnel to conduct supervision, monitoring, and technical assistance activities, particularly at the regional level. However, delays, procedural inefficiencies, and utilization issues in the release of travel expenses have been recurrent concerns that may adversely affect personnel performance and service delivery. This study evaluated the travel expense release practices and utilization rate of DepEd Regional Office IX to assess their efficiency and to provide inputs for the design of appropriate interventions. The study employed a descriptive-quantitative research design. Data were gathered from selected personnel of DepEd Regional Office IX who are directly involved in or affected by travel expense processing, release, and utilization. A structured questionnaire using a Likert scale was utilized to measure travel expense release practices in terms of timeliness, accuracy and transparency, processes and procedures, and accessibility and support. Descriptive statistics such as frequency, percentage, mean, and weighted mean were used to describe the variables, while correlation analysis was applied to determine the relationship between travel expense release practices and the utilization rate of travel expenses. Findings revealed that while existing policies and guidelines provide a clear framework for travel expense management, gaps persist in actual implementation. Timeliness of release and liquidation, procedural complexity, and documentary requirements were identified as major challenges encountered by personnel. The utilization rate of travel expenses was influenced by both administrative and systemic factors, including delays in processing and limited accessibility to support mechanisms. Moreover, the results showed a significant relationship between travel expense release practices and the utilization rate, indicating that inefficiencies in release practices directly affect the absorptive capacity of the regional office. Based on the findings, the study proposes interventions aimed at improving efficiency in travel expense management, such as process streamlining, enhanced digital tracking systems, capacity-building activities, and strengthened accountability mechanisms. The study concludes that improving travel expense release practices is essential in maximizing fund utilization, supporting personnel effectively, and enhancing overall operational efficiency in DepEd Regional Office IX.

## 1. INTRODUCTION

Public sector organizations are mandated to ensure efficiency, transparency, and accountability in the management of government funds. In the Department of Education (DepEd), where resources are maximized to support instructional and administrative functions, travel expenses constitute a significant portion of operational

costs, especially for personnel who perform supervisory, monitoring, and technical assistance functions at the regional and division levels (Commission on Audit [COA], 2022). Proper and timely release of travel expenses is therefore crucial in enabling personnel to fulfill their duties effectively and without unnecessary financial strain.

Despite existing financial management policies and guidelines, delays and inconsistencies in the release of

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travel expenses remain a recurring concern in many government offices, including education agencies (Department of Budget and Management [DBM], 2023). Such issues not only affect personnel morale and productivity but may also compromise the efficiency of service delivery, particularly in field-based operations where mobility is essential. When travel funds are not released promptly, personnel are sometimes compelled to use personal resources, which may create inequities and hinder their efficiency in carrying out official functions (Garcia & De Vera, 2021).

The efficient utilization of travel funds is equally important. Utilization rate reflects the extent to which travel allocations are fully accessed and liquidated by personnel. A low utilization rate may indicate procedural bottlenecks, lack of clarity in guidelines, or challenges faced by personnel in accessing reimbursements (Asian Development Bank [ADB], 2021). Moreover, the presence of challenges such as documentary requirements, processing delays, and unclear accountability mechanisms can further reduce efficiency in financial management practices (World Bank, 2020).

Given these issues, this study seeks to evaluate the travel expense release practices, challenges, and utilization rate in DepEd Regional Office IX. By identifying the gaps and assessing the efficiency of existing practices, the study aims to provide evidence-based inputs for the design of appropriate interventions that can streamline processes, improve transparency, and ensure timely access to travel funds. Ultimately, the findings are expected to contribute to better financial management practices and enhanced operational efficiency within the office.

## **2. STATE OF THE PROBLEM**

This study aims to evaluate the travel expense release practices and utilization rate in the regional office to determine its efficiency and to provide inputs for designing appropriate interventions. Specifically, it seeks to answer the lingering issues.

First, the release of travel expenses practices in the DepEd Regional Office IX in terms of Timeliness; Accuracy and transparency; Process and procedures; and Accessibility and support. Secondly, the level of the utilization rate of travel expenses of DepEd Regional Office IX as appropriated. Subsequently, the challenges encountered by personnel in the release and utilization of travel expenses. Congruently, the significant relationship between travel expense release practices and the utilization rate that defines the absorptive capacity of DepEd regional office. Lastly, based on the findings on the foregoing issues the appropriate intervention design can be proposed to improve the efficiency of travel expense management.

## **3. OBJECTIVE OF THE STUDY**

### **6.1 General Objective**

To enhance the efficiency, timeliness, and transparency of the release of travel expenses in the Department of Education Region IX through targeted process improvements and strengthened administrative support mechanisms.

### **6.2 Specific Objectives**

1. To establish standardized processing timelines for travel expense claims to minimize delays in reimbursement.
2. To improve communication and coordination between finance personnel and claimants through designated support mechanisms.
3. To streamline travel expense processing through the adoption of monitoring or digital tracking systems.
4. To reduce errors and reprocessing of travel claims by strengthening personnel capacity on documentation and compliance requirements.
5. To institutionalize regular monitoring and evaluation of travel expense processing performance to support continuous improvement and optimal fund utilization.

### **6.3 Significance of the Study**

#### **Regional Office Personnel**

They will directly benefit from improved travel expense release practices, faster processing time, and clearer procedures. This can reduce financial strain, ensure timely reimbursement, and increase their motivation and productivity in performing official duties.

#### **Finance and Administrative Staff**

Findings will help streamline processes, minimize errors, and provide evidence-based recommendations for improving accuracy, compliance, and accountability. This can reduce workload duplication and improve efficiency in financial transactions.

#### **Regional Office Management**

Management will gain insights into systemic issues and operational gaps in travel expense processing. The results can guide policy decisions and support the formulation of interventions that promote efficiency and transparency in resource management.

#### **Department of Education (DepEd) Central Office**

The study can serve as a reference for evaluating and enhancing travel expense management policies nationwide. Best practices and intervention models

developed in Region IX may be replicated in other regional offices.

### **Commission on Audit (COA) and Oversight Agencies**

The study contributes to financial accountability and transparency, helping oversight bodies ensure that government resources are properly utilized in accordance with auditing and budgeting standards.

### **Learners and the Public**

Improved efficiency in travel expense management enables personnel to conduct timely field visits, technical assistance, and monitoring activities. This indirectly leads to better program implementation, enhanced school support, and ultimately, improved delivery of education services to learners.

## **6.4 Scope of the Study**

This study focuses on evaluating the travel expense release practices and utilization rate of personnel in the Department of Education (DepEd) Regional Office IX. It specifically examines the practices in the release of travel expenses in terms of timeliness, accuracy and transparency, process and procedures, and accessibility and support. The study also determines the level of utilization rate of travel funds and identifies the challenges encountered by personnel in both the release and utilization processes.

The respondents of this study are limited to selected personnel of DepEd Regional Office IX who are directly involved in or affected by travel expense processing, release, and utilization. The scope does not include division offices, schools, or other government agencies. Furthermore, the study will only cover travel expenses incurred for official business and does not extend to other forms of allowances or benefits provided to employees.

The study employs both quantitative and qualitative approaches to measure the relationship between travel expense release practices and the utilization rate, as well as to document personnel experiences and challenges. The results are intended to serve as a basis for designing appropriate interventions that can enhance the efficiency, transparency, and timeliness of travel expense management in the regional office.

## **6.5 Brief Literature Review**

### **Timeliness**

The timeliness of releasing travel expenses is considered a critical factor in ensuring that government personnel are adequately supported in carrying out official duties. DepEd Order No. 043, s. 2022 establishes the required steps for authorizations and reimbursements, setting expectations for the prompt processing of claims (Department of Education [DepEd], 2022). However, the Commission on Audit

(2022) has observed recurring delays in the liquidation of travel expenses within the Department, which negatively affects employees who rely on timely reimbursement for official duties. In the broader public sector, the World Bank (2021) linked such delays to systemic public financial management weaknesses, indicating that budget release and cash flow challenges often hinder timely disbursements. Likewise, Magno (2020) found that in local government agencies, untimely reimbursements stemmed from both bureaucratic red tape and lack of automated systems. More recently, Pacheco and Umali (2023) emphasized that the adoption of digital disbursement systems in Philippine government offices significantly improved turnaround time in processing travel-related claims. These findings suggest that while policies emphasize speed, actual practice continues to suffer from bottlenecks that must be addressed to achieve efficiency.

### **Accuracy and Transparency**

Accuracy and transparency in disbursement are equally emphasized in both DepEd and national government guidelines. The Revised Philippine Government Internal Audit Manual (Department of Budget and Management [DBM], 2020) underscores the role of internal control mechanisms and proper documentation to ensure accountability in financial transactions. In alignment with this, DepEd's Omnibus Travel Guidelines outline specific requirements for supporting documents that must accompany claims (DepEd, 2022). Nevertheless, audit findings have reported instances of incomplete or noncompliant submissions, which compromise both the accuracy of reimbursements and the transparency of the process (Commission on Audit, 2022). Similarly, Cabrera and Reyes (2021) highlighted how discrepancies in liquidation reports led to audit disallowances in education agencies, showing the need for consistent compliance training. Meanwhile, Aguilar (2022) found that enhanced transparency portals in government financial systems reduced risks of errors and increased employees' trust in reimbursement processes. Thus, despite existing frameworks, issues of documentation errors and compliance gaps remain a persistent concern in ensuring accountability.

### **Process and Procedures**

The processes and procedures for releasing travel expenses are explicitly outlined in DepEd issuances, particularly DepEd Order No. 043, s. 2022, which consolidates travel guidelines for personnel. Furthermore, DepEd Memorandum No. 070, s. 2023 provides additional directives on transportation and teaching-aid allowances, expanding coverage to specific groups such as ALS teachers and community implementors (DepEd, 2023). These policies establish a clear procedural framework designed to standardize

claims processing. However, in practice, COA (2022) reports reveal inconsistencies in how these procedures are implemented, pointing to varying levels of compliance across offices. Echoing this, Tan (2020) argued that differing interpretations of financial regulations across regional offices in the Philippines often lead to inefficiency and confusion among employees. Likewise, Rivera (2021) suggested that regular orientation and monitoring are crucial to standardizing procedural compliance in the education sector. This indicates that while policies are well-structured, actual practice often falls short due to operational gaps and differing interpretations of the rules.

## 6.6 Accessibility and Support

Accessibility and support in the release of travel expenses refer to the ease with which personnel can process claims and receive assistance throughout the procedure. DepEd Memorandum No. 070, s. 2023 demonstrates efforts to enhance accessibility by clarifying entitlements and ensuring support for teachers in remote and challenging areas (DepEd, 2023). At the same time, modern industry perspectives highlight the value of digital travel and expense management systems, which can reduce administrative burdens and improve user experience (AltexSoft, 2025). Likewise, Cardenas (2020) noted that frontline personnel in regional offices often face difficulties in navigating multiple layers of approval, suggesting the need for more user-friendly systems. In addition, Ortega and Santos (2021) emphasized that the lack of technical support in rural schools further hampers accessibility to financial services. Despite these efforts and observations, challenges remain in the form of limited digitization and inadequate technical support at the regional level, as noted by audit findings (Commission on Audit, 2022). Therefore, while policies aim to strengthen accessibility, structural and technological barriers continue to limit the effectiveness of support mechanisms.

### Utilization

The utilization rate of travel expenses serves as a practical measure of whether allocated funds are actually spent to support official functions, and recent Philippine literature shows this rate is often constrained by administrative and systemic factors. For example, national fiscal reporting indicates that delayed budget releases and procedural bottlenecks have reduced agencies' ability to fully execute appropriations, thereby affecting utilization rates (Department of Budget and Management, FY 2020 Annual Fiscal Report).

Likewise, audit evidence from DepEd demonstrates that the Department frequently records lower-than-intended expenditures for travel because of late submissions of supporting documents and unliquidated advances (Commission on Audit,

Department of Education Consolidated Annual Audit Report). In addition, macro-level analyses argue that broader public financial management (PFM) weaknesses — such as cash-flow timing and limited absorptive capacity — contribute to underspending across sectors, which helps explain utilization shortfalls in education (World Bank, Philippines Economic Update, December 2021). Moreover, empirical reviews of local public expenditure find heterogeneous utilization patterns across programs and localities, suggesting that administrative capacity and the design of disbursement channels matter for actual spending (Philippine Institute for Development Studies, public expenditure review).

Finally, regional assessments of PFM and donor-led diagnostics point to the potential for improved release and execution through targeted reforms (Asian Development Bank, Public Financial Management Assessment), indicating that utilization is a function of both rules and operational capacity. Together, these sources imply that measuring utilization for DepEd RO-IX requires not only simple budget-to-actual calculations but also analysis of process, timing, and institutional capacity that shape the observed rates (DBM, 2021; COA, 2022; World Bank, 2021; PIDS, 2020; ADB, 2020)

### Challenges

Personnel encounter multiple interlocking challenges in the release and utilization of travel expenses, and the literature points to procedural, technical, and systemic roots for these problems. First, audit reports continue to highlight procedural weaknesses — including missing or noncompliant supporting documents and delayed liquidations — that slow reimbursements and generate backlogs (Commission on Audit, DepEd Annual Audit Reports). Second, national internal-audit and control guidance stresses that inconsistent internal controls across offices increase error rates and audit disallowances, which in turn discourage speedy processing (Department of Budget and Management, Revised Philippine Government Internal Audit Manual, 2020). Third, although digital payment platforms and e-claims have advanced in the Philippines, uneven digital readiness and limited technical support at regional levels create accessibility gaps that impede efficient claims processing (Bangko Sentral ng Pilipinas, 2021 State of Digital Payments; DepEd DM No. 070, s. 2023). Fourth, sectoral PFM reviews during the COVID-19 period documented emergency-driven adaptations that exposed weaknesses in standard workflows and highlighted the need for capacity building to maintain timely disbursement under stress (ThinkWell, 2022).

Finally, governance and transparency reviews emphasize that weak PFM transparency and fragmentation in rules across offices can worsen procedural confusion and reduce staff capacity to comply, thereby producing lower utilization and more

frequent delays (Transparency International / PEFA-related assessments). Together, these lines of evidence indicate that solving travel-expense problems requires procedural standardization, digitization paired with training, and systemic PFM reforms rather than piecemeal fixes (COA, 2022; DBM, 2020; BSP, 2021; Think Well, 2022; Transparency Intl./PEFA).

## 6.7 Related Studies

Timeliness in the release and liquidation of travel expenses is a critical determinant of operational efficiency in public agencies, as delayed reimbursements directly affect personnel who often advance funds for official activities. The Commission on Audit (2023) emphasized that protracted processing, incomplete submissions, and late liquidations remain a recurring concern within the Department of Education. These findings suggest that even with clear policies such as the Omnibus Travel Guidelines (Department of Education [DepEd], 2022), operational bottlenecks at the regional level continue to undermine compliance with prescribed timelines, creating financial strain for personnel.

At the macro level, the Department of Budget and Management (2021) observed that delayed budget releases and cash-flow management issues contribute significantly to the inability of agencies to disburse funds on time. This indicates that timeliness is not only an internal compliance issue but also a function of systemic budget processes. For DepEd Regional Office IX, such national-level delays may translate into slower allocation releases and disrupted schedules for reimbursements.

Moreover, procurement and planning inefficiencies can exacerbate delays. Navarro and Tanghal (2023) identified gaps in government procurement systems that create downstream disbursement issues. Applied to travel claims, these procurement-related lags mean that unresolved contracts or unclear scheduling can hold back claim approvals, thereby compounding delays in reimbursement at the regional office level.

In related public service domains, studies have demonstrated similar causes of delay. Labrique et al. (2022), for example, showed that limited resources, workflow inefficiencies, and lack of digitization significantly extended reporting cycles in the health information system of Palawan. Likewise, a study on PhilHealth claims found that evaluator backlogs, signature bottlenecks, and inconsistent system access were among the leading causes of untimely reimbursements (Philippine Academy of Family Physicians Journal, 2022). These findings parallel the situation of DepEd personnel, where manual claim processing and resource gaps prolong the release of travel expenses.

Promising solutions have also been documented. Guilan (2024) highlighted that audit-rule-based supervision mechanisms combined with digital claim platforms can shorten turnaround times and reduce risks

of delay. Similarly, Akbar and Suprayitno (2025) presented evidence from Indonesia, where integrating official travel systems from authorization to liquidation improved efficiency and reduced processing time. For DepEd Regional Office IX, these studies indicate that digitization, workflow integration, and strengthened audit support could significantly improve timeliness.

Taken together, the literature establishes that timeliness issues are shaped by compliance gaps, budget-release schedules, procurement inefficiencies, and lack of digitization. While existing reports and studies identify systemic causes and propose digital reforms, little has been done to measure these challenges at the regional level. This study will therefore fill the gap by generating empirical evidence on the timeliness of travel-expense processing in DepEd Regional Office IX, mapping local bottlenecks, and assessing the potential of digital solutions to improve efficiency.

## 4. THEORETICAL FRAMEWORK

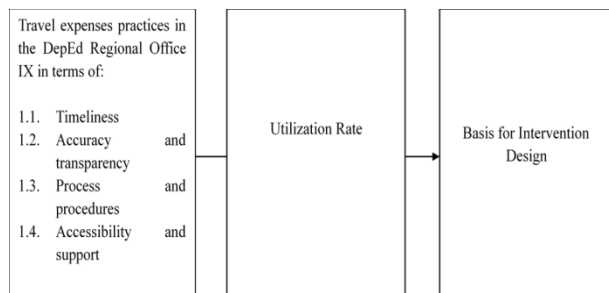
This study is anchored on the Public Financial Management (PFM) Theory, which emphasizes efficiency, timeliness, transparency, and accountability in the mobilization, allocation, and utilization of government resources. According to Allen, Hemming, and Potter (2019), modern PFM systems are designed to strengthen fiscal discipline, improve operational performance, and ensure value for money in government expenditures. Applied to the DepEd Regional Office IX, this theory highlights how the release and utilization of travel expenses should be aligned with established processes and procedures to guarantee the timely, accurate, and transparent management of funds. Delays or inefficiencies in travel-expense processing are not merely administrative concerns but are indicators of weaknesses in expenditure management practices, which can affect the agency's ability to deliver services effectively.

Supporting this, the study also draws on Agency Theory, which examines the relationship between the principal (government) and the agents (employees) responsible for managing public funds. As Eisenhardt (2021) points out, agency problems often arise due to misaligned interests, incomplete information, or lack of accountability between principals and agents. In the context of DepEd RO-IX, such challenges can manifest as delays in the liquidation of travel claims, incomplete or inaccurate documentation, or limited adherence to procedural guidelines. Thus, Agency Theory explains why strong accountability mechanisms—such as monitoring, auditing, and digital tracking systems—are essential to reduce inefficiencies and ensure compliance with financial rules.

Taken together, PFM Theory and Agency Theory provide a comprehensive lens for understanding the travel expense practices of DepEd Regional Office IX. PFM explains the systemic and institutional aspects of timeliness, accuracy, transparency, processes, and

accessibility of support, while Agency Theory explains the behavioral and accountability issues encountered by personnel. This dual framework offers a solid basis for examining not only the efficiency of financial practices but also the challenges and relationships that shape their implementation.

## 5. CONCEPTUAL FRAMEWORK



The present study is guided by a framework that illustrates the relationship between travel expense release practices and the utilization rate of travel expenses in DepEd Regional Office IX.

The independent variables are the release of travel expense practices, which include four key dimensions: (1) timeliness, (2) accuracy and transparency, (3) processes and procedures, and (4) accessibility and support. These practices represent the systems and mechanisms implemented by the office to manage financial transactions related to travel.

The dependent variable is the utilization rate of travel expenses, which measures the extent to which released travel funds are maximized, properly liquidated, and aligned with intended purposes. A high utilization rate reflects efficiency and accountability, while a low rate may signal bottlenecks or inefficiencies in financial management.

Additionally, the study considers the challenges encountered by personnel as a mediating element, since issues such as delays, procedural complexity, or lack of support can affect both the release and utilization of travel funds. These challenges highlight areas where interventions are most needed.

Finally, the implication of this framework is the development of an intervention design to improve the efficiency of travel expense management. By examining the relationship between travel expense release practices and utilization, and identifying challenges, the study aims to propose strategies such as streamlined procedures, digital tracking, capacity-building, and strengthened accountability measures.

## 6. RESEARCH METHODOLOGY

### 6.1 Research design

This study employs a descriptive–quantitative research design to evaluate the travel expense release practices and utilization rate in the DepEd Regional Office IX. The design is deemed appropriate because it

allows the researcher to describe current practices and challenges while also measuring relationships between variables through statistical analysis.

The descriptive aspect of the study focuses on presenting and summarizing the existing travel expense release practices in terms of timeliness, accuracy and transparency, processes and procedures, and accessibility and support. It also seeks to describe the level of utilization rate of travel expenses and the challenges encountered by personnel in the release and utilization of funds. Through descriptive statistics such as frequency counts, percentages, means, and weighted means, the study will generate a clear profile of how travel expense management is currently practiced in the regional office.

The quantitative aspect of the study is evident in the use of measurable data gathered primarily through survey instruments, particularly Likert-scale questionnaires, which will provide numerical values for analysis. This component includes the measurement of the utilization rate of travel expenses and the statistical testing of the relationship between travel expense release practices and utilization rates. Inferential statistics, such as correlation analysis, will be employed to determine the significance of these relationships. By combining descriptive and quantitative approaches, the study not only provides a factual account of existing conditions but also establishes patterns and relationships that can serve as the basis for designing appropriate interventions to improve the efficiency of travel expense management.

## 7. RESULTS AND DISCUSSIONS

*Problem 1: What is the travel expenses practices in DepEd Region 9 in terms of: Timeliness, accuracy and transparency, process and procedures and accessibility ?*

**Table 1**  
**Travel Expenses Practices in Department Education 9 in Terms of Timeliness**

A. Timeliness	Mean	Verbal Description
1. Submit travel claims within the prescribed period	4.35	Highly Practiced
2. Process travel documents without unnecessary delays	4.10	Practiced
3. Release travel reimbursements according to schedule	4.30	Highly Practiced
4. Comply with deadlines set by financial regulations	4.30	Highly Practiced
5. Minimize waiting time for travel expense approval	4.10	Practiced
<b>Over-all Mean</b>	<b>4.23</b>	<b>Highly Practiced</b>

*Legend: 1.0 – 1.80 Not Practiced 1.81 – 2.60 Less Practiced. 2.61 – 3.40 Moderately Practiced*

3.41 – 4.20 Practiced 4.21-5.0 Highly Practiced

Table 1 demonstrates that travel expense practices in the Department of Education Region IX are highly timely, with an overall mean of 4.23 (Highly Practiced). Submission of travel claims within the prescribed period received the highest rating ( $\bar{x} = 4.35$ ), while releasing reimbursements and complying with financial deadlines were also highly rated ( $\bar{x} = 4.30$ ). Although slightly lower, processing documents without delays and minimizing approval waiting time ( $\bar{x} = 4.10$ ) remain highly practiced, suggesting minor opportunities for workflow optimization. These findings indicate that the department maintains strong operational efficiency, procedural compliance, and accountability, consistent with literature emphasizing that timely administrative processes enhance organizational performance, service reliability, and stakeholder satisfaction (Van Dooren, Bouckaert, & Halligan, 2015; Pollitt & Bouckaert, 2017; Moynihan, 2018; Bryson, Crosby, & Bloomberg, 2014). Additionally, the adoption of digital tools could further streamline administrative procedures and improve processing efficiency (Tolbert & Mossberger, 2017).

Qualitative data provide a complementary perspective that helps explain the observed quantitative patterns. Participants identified workload and personnel availability as key factors influencing occasional delays. Participant 1 noted, “Volume of job of person assigned; pabali balik or tuyok-tuyok ang papers sa Finance; holidays/seminars of person assigned,” whereas Participant 3 observed, “High volume of transactions, especially during peak periods...Availability of signatories...approving officials are on official travel or leave.” These insights corroborate the slightly lower mean for processing documents without delays ( $\bar{x} = 4.10$ ), highlighting that staffing constraints and peak-period workload can temporarily slow workflow.

Documentation quality was another factor contributing to delays. Participant 2 reported, “Incomplete or incorrect supporting documents, which require resubmission or clarification,” and Participant 3 added, “Discrepancies in computations of per diem that need verification during pre-audit.” These qualitative observations align with the high but not perfect timeliness indicated in the quantitative data, suggesting that even minor documentation errors can extend processing times.

The impact of delays on claimants was noted with some variability. Participant 1 stated, “Done thru reimbursement, it does not affect travel execution,” whereas Participant 4 indicated, “It causes the claimant to shell out personal money/funds,” and Participant 3 elaborated, “Timely release...allows employees to cover transportation, accommodation, and meal expenses without personal financial strain...delays may require personnel to advance expenses, which can affect morale.” These accounts demonstrate that, while the system is generally efficient, even infrequent delays can

impose financial and psychological burdens on personnel, potentially affecting morale and operational engagement.

Finally, variability in processing times was evident. Participant 1 noted, “One month more or less from submission,” Participant 4 observed, “It varies. Sometimes within a week/month...three days,” and Participant 2 emphasized, “Occasional instances of delays, but these are infrequent.” This variability aligns with Table 1’s slightly lower mean for minimizing approval waiting time ( $\bar{x} = 4.10$ ), indicating that processing speed is influenced by workload, document completeness, and staff availability.

**Table 2**  
**Travel Expenses Practices in Department Education 9 in terms of Accuracy and Transparency**

<b>B. Accuracy and Transparency</b>	<b>Mean</b>	<b>Verbal Description</b>
1. Verify correctness of travel expense claims	4.65	Highly Practiced
2. Ensure consistency of data in supporting documents	4.50	Highly Practiced
3. Provide clear breakdown of reimbursed expenses	4.65	Highly Practiced
4. Disclose all financial transactions related to travel claims	4.75	Highly Practiced
5. Maintain accuracy in recording and reporting expenses	4.74	Highly Practiced
<b>Over-all Mean</b>	<b>4.66</b>	<b>Highly Practiced</b>

*Legend: 1.0 – 1.80 Not Practiced 1.81 – 2.60 Less Practiced. 2.61 – 3.40 Moderately Practiced*

*3.41 – 4.20 Practiced 4.21-5.0 Highly Practiced*

Table 2 presents the travel expense practices of the Department of Education Region IX in terms of accuracy and transparency, with an overall mean of 4.66, interpreted as Highly Practiced. The highest-rated item was disclosing all financial transactions related to travel claims ( $\bar{x} = 4.75$ ), closely followed by maintaining accuracy in recording and reporting expenses ( $\bar{x} = 4.74$ ) and verifying the correctness of travel expense claims ( $\bar{x} = 4.65$ ). Ensuring data consistency in supporting documents and providing clear breakdowns of reimbursed expenses were also highly practiced ( $\bar{x} = 4.50$  and  $4.65$ , respectively), indicating a strong institutional emphasis on meticulous financial management and transparency. These findings suggest that the department has established robust mechanisms to ensure the accuracy and transparency of travel-related financial transactions, which are critical for accountability and stakeholder trust (Van Dooren, Bouckaert, & Halligan, 2015).

Qualitative insights from participants provide a complementary perspective that explains the processes behind these high quantitative ratings. Participants consistently indicated that travel expense computations are conducted in strict adherence to government accounting procedures and DepEd guidelines. Participant 1 observed, “*It’s accurate strictly following gov’t accounting procedure,*” and noted that any corrections or discrepancies are communicated through text from the cashier or directly by accounting personnel. Participant 3 elaborated that “*travel expense computations and releases in our office are generally accurate and transparent. Computations are based on prescribed government rates and applicable guidelines, and they undergo pre-audit and verification to ensure correctness before approval and release.*” This participant also described multiple communication channels for ensuring transparency, including email notifications, the ERUTH tracking system, and direct verbal communication for immediate clarifications. Participants 2 and 5 highlighted the importance of continuous calibration and guideline adherence. Participant 2 noted that per diem rates may no longer fully reflect actual daily expenses due to fluctuations in commodity prices and suggested periodic recalibration. Despite this, they confirmed that personnel are informed of adjustments via the system or personal communication. Participant 5 reinforced the procedural consistency, stating, “*Mag process gud mi consistent ra jud with Guidelines,*” and described notifications through both ERUTH and text alerts from the cashier. Participant 4 further emphasized procedural feedback, noting that comments and clarifications are returned to claimants to ensure accuracy and transparency.

Triangulating these qualitative insights with the quantitative results highlights several key points. First, strict compliance with guidelines and pre-audit verification supports the high ratings in verifying claim correctness and maintaining accurate records. Second, transparent communication mechanisms—through ERUTH, emails, text alerts, and direct interaction—correspond with the high scores in disclosing financial transactions and providing clear breakdowns of reimbursed expenses. Finally, participants’ emphasis on recalibration of allowances and clarification of discrepancies aligns with literature underscoring that transparency and accurate reporting improve public sector credibility, service delivery, and governance compliance (Pollitt & Bouckaert, 2017; Moynihan, 2018; Tolbert & Mossberger, 2017).

**Table 3**  
**Travel Expenses Practices in Department Education 9 in terms of Process and Procedure**

C. Process and Procedure	Mean	Verbal Description
1. Verify correctness of travel expense claims	4.75	Highly Practiced
2. Ensure consistency of data	4.45	Highly

in supporting documents		Practiced
3. Provide clear breakdown of reimbursed expenses	4.47	Highly Practiced
4. Disclose all financial transactions related to travel claims	4.55	Highly Practiced
5. Maintain accuracy in recording and reporting expenses	4.38	Highly Practiced
<b>Over-all Mean</b>	<b>4.52</b>	<b>Highly Practiced</b>

*Legend: 1.0 – 1.80 Not Practiced 1.81 – 2.60 Less Practiced. 2.61 – 3.40 Moderately Practiced 3.41 – 4.20 Practiced 4.21-5.0 Highly Practiced*

Table 3 presents the travel expense practices of the Department of Education Region IX in terms of process and procedure, with an overall mean of 4.52, interpreted as Highly Practiced. The highest-rated item was verifying the correctness of travel expense claims ( $\bar{x} = 4.75$ ), followed by disclosing all financial transactions related to travel claims ( $\bar{x} = 4.55$ ). Providing a clear breakdown of reimbursed expenses ( $\bar{x} = 4.47$ ), ensuring data consistency in supporting documents ( $\bar{x} = 4.45$ ), and maintaining accuracy in recording and reporting expenses ( $\bar{x} = 4.38$ ) were also highly practiced. These quantitative results indicate systematic adherence to established procedures and suggest that well-structured processes are in place to ensure proper handling of travel expenses.

Qualitative insights from participants provide context and explanation for these quantitative patterns. Participants generally described the procedures as structured and guided by formal regulations. Participant 1 stated, “*It’s following gov’t procedure...No, [delays occur] except when the signatories are not present to sign TEV,*” emphasizing that procedural compliance is high, with exceptions primarily due to personnel availability. Participant 2 noted that processes can be “*sometimes redundant,*” but confirmed that employees generally understand and follow the steps over time. Participant 3 highlighted the structured nature of the procedures, explaining that “*the processes and procedures for requesting and releasing travel expenses in our office are structured, and governed by established guidelines to ensure accountability, accuracy, and timeliness.*” They also suggested digitalization of forms and submissions and clearer guidelines with re-orientation or checklists to improve accessibility and efficiency.

Participant 4 observed that while procedures are generally followed, “*timing/timeliness does not [always follow],*” and that instructions may sometimes be inconsistent. Participant 5 reinforced adherence to accounting standards, stating, “*We follow ra jud accounting rules and regulations kanang sa COA...ang ginabuhat direct instructions...Yes formulated checklist consistent with COA rules...internal control man gud na sulud sa PMIS,*” emphasizing the role of standardized checklists and internal controls in ensuring compliance.

The high quantitative means for verifying claims ( $\bar{x} = 4.75$ ) and disclosing financial transactions ( $\bar{x} = 4.55$ ) align with participants' reports of structured, guideline-driven procedures. The slightly lower scores for maintaining accuracy in recording and reporting ( $\bar{x} = 4.38$ ) correspond with participant observations regarding occasional delays, redundant steps, or inconsistent instructions, highlighting areas where workflow optimization may be beneficial. Suggestions from participants for digitalization and clearer guidance reflect practical interventions to sustain efficiency, reduce redundancy, and improve timeliness in line with best practices in public financial management (Pollitt & Bouckaert, 2017; Moynihan, 2018; Tolbert & Mossberger, 2017).

**Table 4**  
**Travel Expenses Practices in Department Education 9 in terms of Accessibility and Support**

D. Process and Procedure	Mean	Verbal Description
1. Provide easy access to travel forms and requirements	4.53	Highly Practiced
2. Assist personnel in addressing travel-related concerns	4.50	Highly Practiced
3. Guide staff through proper documentation procedures	4.45	Highly Practiced
4. Ensure availability of finance staff for support	4.45	Highly Practiced
5. Facilitate open communication regarding travel expense queries	4.47	Highly Practiced
<b>Over-all Mean</b>	<b>4.48</b>	<b>Highly Practiced</b>

*Legend: 1.0 – 1.80 Not Practiced 1.81 – 2.60 Less Practiced. 2.61 – 3.40 Moderately Practiced 3.41 – 4.20 Practiced 4.21-5.0 Highly Practiced*

Table 4 presents the travel expense practices of the Department of Education Region IX in terms of accessibility and support, with an overall mean of 4.48, interpreted as Highly Practiced. The highest-rated item was providing easy access to travel forms and requirements ( $\bar{x} = 4.53$ ), followed closely by assisting personnel in addressing travel-related concerns ( $\bar{x} = 4.50$ ). Items related to guiding staff through proper documentation procedures ( $\bar{x} = 4.45$ ), ensuring the availability of finance staff for support ( $\bar{x} = 4.45$ ), and facilitating open communication regarding travel expense queries ( $\bar{x} = 4.47$ ) were also highly practiced. These results indicate that personnel receive consistent and accessible support throughout the travel expense process.

Qualitative insights from participants provide additional context to the quantitative data. Participant 1 observed that accessibility “depends on the source of funds for the travel expenses” and suggested that

prompt processing based on scheduled dates could improve access. Participant 2 described the system as “accessible naman,” highlighting the importance of following procedural steps and requirements. Participant 4 emphasized that the process is “very accessible,” but at times can be cumbersome (“pahirapan”), with personal or interpersonal communication serving as a key mechanism to facilitate access. Participant 5 noted that accessibility is often contingent on supervisory approval, stating, “depende sa Head, controlled by head of Office. Kung Dili signan ang TO/TA wala mahimu,” and suggested that capacity building for new personnel, particularly assistant division administrative staff (ADAS), is critical to ensuring smooth processing of claims.

The high quantitative ratings for accessibility and support align with participant accounts, confirming that the department provides user-friendly systems, clear guidance, and responsive assistance. At the same time, participant insights highlight conditional limitations, such as dependence on fund sources, supervisory approvals, and procedural compliance, which may temporarily affect accessibility. These qualitative observations underscore the practical nuances behind the high quantitative scores, suggesting that while the system is highly accessible, targeted interventions—including capacity building, process streamlining, and proactive communication—could further enhance efficiency and user satisfaction.

Overall, the integration of quantitative and qualitative findings demonstrates that DepEd Region IX maintains highly practiced accessibility and support mechanisms in managing travel expenses. These mechanisms promote compliance, reduce errors, and enhance personnel confidence in administrative processes, consistent with literature emphasizing that accessible and responsive systems improve service delivery, operational efficiency, and employee satisfaction in public sector management (Pollitt & Bouckaert, 2017; Moynihan, 2018; Tolbert & Mossberger, 2017).

**Problem 2: the level of the utilization rate of travel expenses of DepEd Regional Office 9?**

**Table 5**  
**Utilization Rate on the Travel Expenses**

Variable	Rate	Interpretation
Utilization Rate	93.40	Pass

Table 5 presents the utilization rate of travel expenses in the Department of Education Region IX, which recorded a rate of **93.40 percent**, interpreted as **Pass**. This indicates that the department effectively utilized its allocated travel funds within the prescribed period, reflecting sound budget execution and financial discipline.

The high utilization rate suggests efficient planning and implementation of travel-related activities, as well as adherence to budgetary guidelines. In public financial

management, high utilization rates are often associated with effective expenditure control, program alignment, and timely execution of approved activities (Pollitt & Bouckaert, 2017; Moynihan, 2018). Overall, the result implies that the department demonstrates strong capacity in managing and utilizing travel expense allocations in support of its operational requirements.

**Problem 3: What are the challenges encountered by the personnel in the release of travel expense**

**Table 6  
Challenges Encountered by the Personnel in the Release of Travel Expenses**

Challenges	Mean	Verbal Description
1. Lack of timely release of travel reimbursements	4.63	Very Highly Challenging
2. Inadequate accuracy in processing travel expense claims	3.20	Moderately Challenging
3. Delayed approval of required travel documents	2.90	Moderately Challenging
4. Insufficient transparency in the breakdown of expenses	3.15	Moderately Challenging
5. Lack of clear and standardized procedures in processing	2.65	Moderately Challenging
6. Limited access to required travel forms and guidelines	2.50	Moderately Challenging
7. Inadequate technical or administrative support for personnel	2.30	Less Challenging
8. Poor communication between finance staff and claimants	3.60	Highly Challenging
9. Frequent errors in documentation and verification of claims	2.70	Moderately Challenging
10. Difficulty in monitoring and tracking utilization of travel funds	2.75	Moderately Challenging
<b>Over-all Mean</b>	<b>3.08</b>	<b>Moderately Challenging</b>

Legend: 1.0 – 1.80 Not challenging 1.81 – 2.60 Less challenging 2.61 – 3.40 Moderately challenging 3.41 – 4.20 highly Challenging 4.21-5.0 Very Highly Challenging

Table 6 presents the challenges encountered by personnel in the release of travel expenses in the Department of Education Region IX, with an overall mean of 3.08, interpreted as Moderately Challenging. The most significant challenge was the lack of timely release of reimbursements ( $\bar{x}$  = 4.63, Very Highly

Challenging), followed by poor communication between finance staff and claimants ( $\bar{x}$  = 3.60, Highly Challenging). Other challenges—including inaccuracies in processing claims ( $\bar{x}$  = 3.20), insufficient transparency in expense breakdowns ( $\bar{x}$  = 3.15), and delayed approval of travel documents ( $\bar{x}$  = 2.90)—were rated as moderately challenging. Challenges related to access to forms, technical support, and standardized procedures received lower ratings, suggesting that these issues are less pervasive.

Qualitative data provide context and detail for these findings. One participant emphasized that TEV processing is generally efficient, stating that corrections are promptly handled and that processing times are short. Another participant described inconsistencies in travel order submissions, highlighting that rescheduled travel may require additional documentation depending on office requirements: “Then, for my November travel, also rescheduled, I was told I really have to submit a new TO/TA corresponding to the new date. So *unsa man gyod?*” They also noted limitations in reimbursement policies for transport costs.

A third participant identified several key challenges consistent with the quantitative data: delays in approval and pre-audit verification, incomplete or incorrect documentation, and unfamiliarity with procedures among new or remote personnel. They noted that although such delays and discrepancies are generally infrequent, when they occur, personnel may need to advance funds personally, which can cause financial strain and affect work focus. Another participant highlighted issues affecting staff motivation, such as disapproved proposals, reduced participant numbers, and personnel on leave, noting that these factors may reduce engagement in official travel.

Finally, adherence to COA requirements was emphasized by a participant: “*Supporting documents sa claimant mag affect jud sa processing...Efficient ra man gud ug ma follow ra ang procedures.*” underscoring that procedural compliance mitigates delays.

The qualitative insights corroborate the quantitative findings that timely release of travel funds remains the most critical challenge, while documentation errors, approval delays, and system limitations are moderately challenging but manageable. Participants’ narratives explain the causes of these delays—workload, procedural misunderstandings, and reliance on supervisory approvals—and highlight the practical consequences, such as financial burden and reduced staff morale. Together, these data suggest that the Department of Education Region IX maintains a generally effective travel expense system but could further improve efficiency through workflow optimization, standardized procedures, staff training, and proactive communication mechanisms.

Overall, integrating quantitative and qualitative data demonstrates that while travel expense management in DepEd Region IX is largely effective, timeliness and procedural consistency are

areas with room for improvement. Addressing the identified challenges can enhance operational efficiency, reduce financial strain on personnel, and support full participation in official travel activities, consistent with principles of public sector accountability and effective financial management (Van Dooren, Bouckaert, & Halligan, 2015; Pollitt & Bouckaert, 2017; Moynihan, 2018).

**Problem 4: Is there a significant relationship of travel expenses practices on utilization rate?**

**Table 7  
Utilization Rate on the Travel Expenses**

X	Y	R-value	p-value	Interpretation
Practices	Utilization Rate	.763	.003	Moderately Correlated

Table 7 presents the relationship between travel expense practices and the utilization rate of travel expenses in the Department of Education Region IX. The results show an R-value of 0.763 with a p-value of 0.003, indicating a moderate and statistically significant correlation between the two variables. This suggests that improved travel expense practices—such as timeliness, accuracy, transparency, process adherence, and accessibility of support—are associated with higher utilization rates of travel funds.

The finding implies that effective administrative practices contribute meaningfully to the efficient use of allocated travel budgets. When procedures are timely, transparent, and well-supported, personnel are more likely to process claims promptly, leading to better fund utilization. This result aligns with public financial management literature, which emphasizes that strong administrative systems and procedural compliance enhance budget execution and resource utilization (Pollitt & Bouckaert, 2017; Moynihan, 2018). Overall, the significant moderate correlation underscores the importance of sustaining sound travel expense practices to support optimal utilization of public funds.

**Problem 5: Propose intervention for efficiency on the release of travel expenses Rationale**

Efficient management of travel expenses is a critical component of public financial administration, as it directly affects operational effectiveness, employee welfare, and institutional accountability. The findings of the study indicate that the Department of Education Region IX demonstrates a high level of practice in travel expense management in terms of timeliness, accuracy and transparency, process and procedure, and accessibility and support. Despite these strengths, the results also reveal persistent challenges—particularly the delay in the release of travel reimbursements and communication gaps between finance staff and

claimants—which were identified as the most significant concerns encountered by personnel.

Moreover, while the utilization rate of travel funds is high, the statistically significant relationship between travel expense practices and utilization rate underscores the importance of further strengthening administrative efficiency to sustain optimal budget execution. Delays in reimbursement not only impose financial burdens on personnel who advance travel expenses but may also undermine morale, trust, and confidence in administrative systems. These challenges highlight the need for targeted interventions that go beyond compliance and focus on process optimization, communication enhancement, and performance monitoring.

Thus, the proposed action plan is anchored on leveraging existing strengths while addressing identified gaps to improve the efficiency, responsiveness, and reliability of the travel expense release process. The plan aligns with principles of transparency, accountability, and results-based management in public sector financial operations.

Intervention	Objective	Responsible Unit	Timeline
1. Establish standardized processing timelines (service-level targets) for each stage of travel expense claims	To reduce delays and ensure predictable turnaround time for submission, approval, and release of reimbursements	Finance Division; Accounting Unit; Budget Unit	Short-term (within 3 months)
2. Designate a travel expense focal person or helpdesk	To improve communication, address claimant concerns promptly, and reduce follow-ups	Finance Division	Short-term (within 3 months)
3. Implement an electronic tracking or monitoring system for travel claims	To enhance transparency, allow real-time monitoring of claim status, and minimize processing bottlenecks	Finance Division; ICT Unit	Medium-term (6–12 months)
4. Conduct periodic refresher training and issue quick-reference guides on travel documentation	To reduce errors in submissions and improve first-time accuracy of travel claims	Finance Division; Human Resource Development Unit	Medium-term (every 6 months)
5. Institutionalize regular review of travel expense processing performance	To monitor delays, utilization rate, and compliance with timelines for continuous improvement	Finance Division; Planning and Policy Unit	Long-term (annual and ongoing)

## 8. CONCLUSION

The study concludes that travel expense management practices in the Department of Education Region IX are highly practiced in terms of timeliness, accuracy and transparency, process and procedures, and accessibility and support, reflecting effective administrative systems. The utilization rate of travel expenses was rated as pass, indicating efficient use of allocated funds. However, personnel experienced moderate challenges in the processing of travel expense claims, particularly in the timely release of reimbursements and communication. The study further established a significant relationship between travel expense practices and utilization rate, underscoring the importance of strengthening administrative efficiency to sustain optimal fund utilization and improve service delivery.

## 9. POLICY RECOMMENDATIONS

To address the identified challenges, it is recommended that the Finance Division, in coordination with the Accounting Unit and the Human Resource

Development Unit, implement the following concrete actions:

1. Standardize processing timelines for submission, verification, approval, and release of travel claims, ensuring clear turnaround targets are communicated to all personnel.
2. Designate a travel expense focal person or helpdesk to address inquiries and provide real-time updates on the status of claims, improving communication between finance staff and claimants.
3. Introduce an electronic tracking system for travel expense claims to streamline processing, enhance transparency, and allow both staff and finance personnel to monitor progress.
4. Conduct periodic refresher training and provide quick-reference guides on proper documentation and common errors to minimize delays caused by incorrect submissions.
5. Establish regular performance monitoring of travel expense processing, including processing time, delays, and utilization rates, to identify bottlenecks and implement continuous improvements.

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