



Boy Scouts of the Philippines

National Office

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NATIONAL EXECUTIVE BOARD AUDIT COMMITTEE Resolution No. 01, s. of 2022

RESOLUTION TO ADOPT THE INTERIM REPORT Nº 1 – *ABSENCE OF INTERNAL GUIDELINES FOR LOCAL AND FOREIGN TRAVELS* AND TO ENDORSE THE SAME TO THE NATIONAL EXECUTIVE BOARD FOR APPROPRIATE ACTION

WHEREAS, the Internal Audit Office (IAO), in compliance with the directive issued by the National President on 31 January 2022 under Office Order No. ONP-01, s. of 2022, initiated the conduct of the Baseline Assessment of the Internal Control Systems (BAICS) of the BSP as laid down in the 2020 Revised Philippine Government Internal Control Manual (RPGIAM);

WHEREAS, the objectives of the BAICS are to get familiar with the organization's operations; identify and document the five (5) components of the internal control system of all programs and projects of the organization; review key processes on Operations (OPS), Support to Operations (STO), and General Administration and Support (GAS); review controls on key processes of OPS, STO and GAS; and gather sufficient information on potential audit areas to be included in the strategic plan;

WHEREAS, as the first step in the conduct of BAICS, the IAO prepared and administered the Internal Control Questionnaire (ICQ) which covers the key processes of critical operating and support systems of OPS, STO and GAS of all BSP programs and projects to initially determine whether Internal Controls are in place and as its basis in preparing its strategic plan and annual work plans;

WHEREAS, when the accomplished ICQ was gathered and summarized, the IAO, in setting its order of priority, considered the lack of Internal Guidelines for Local and Foreign Travels as mandated under Section 21(a) of Executive Order No. 77, s. of 2019 as one significant deficiency that impacts on the regular operations of the BSP due to its frequency of occurrence and the corresponding uncontrolled expenditures that continue to accumulate over time;

WHEREAS, during its meeting on 21 September 2022, the Audit Committee has discussed Interim Report No. 1 and resolved to provide the new Management, under the leadership of the Officer-in-Charge of the Office of the Secretary General (OIC-OSG), an opportunity to comment on the findings of the said report, noting that the previous management has failed to comment within the given period;

WHEREAS, in a letter dated 27 September 2022, the OIC-OSG has agreed that the significant gaps observed is caused by the absence of an Internal Guidelines for Local and Foreign Travels;

NOW, THEREFORE, be it resolved as it is hereby resolved, by the Audit Committee of the National Executive Board to adopt Interim Report N^o 1 - *Absence of Internal Guidelines for Local and Foreign Travels* of the Internal Audit Office and to endorse the same to the National Executive Board for its consideration and further action.

SOL F. MATUGAS
Committee Member

Approved via SMS

REINALDO A. BAUTISTA, JR.
Committee Member


GILBERT T. SADSAD
Committee Member


FILEMON S. OMBREFRANCA, JR.
Committee Member

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ROMMEL C. BAUTISTA
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KIM ROBERT G. DE LEON
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INTERNAL AUDIT OFFICE

National Office

Manila

INTERIM REPORT No. 1

Absence of Internal Guidelines for Local and Foreign Travels

AUDIT OBSERVATIONS AND RECOMMENDATIONS

OBSERVATION STATEMENT

There are significant gaps observed in the internal control for authorized official travels. The root cause of these gaps lie in the absence of **Internal Guidelines for Local and Foreign Travels** thereby resulting to inconsistent interpretations of the provisions of Executive Order No. 77 (E.O. No. 77) – *Prescribing Rules and Regulations and Rates of Expenses and Allowances for Official Local and Foreign Travels of Government Personnel*, thus exposing the BSoP and its officials/employees to risks of violating the salient provisions of the Order, and of other laws, rules, and regulations for the prevention and disallowance of irregular, unnecessary, excessive, extravagant, or unconscionable expenditures, or uses of government funds and properties (IUEEUE) as provided under COA Circular No. 2012-003, s. of 2015.

CONDITION	CRITERIA
1. There is no Internal Guidelines for Local and Foreign Travels as mandated under Section 21(a)(i) of E.O. No. 77 and of other related laws, rules, and regulations.	1. Section 21(a)(i) of E.O. No. 77 – <i>"Implementing Rules and Regulations on Local and Foreign Travels of Personnel in NGAs, including SUCs, GOCCs, and LGUs:</i> (a) Subject to the pertinent provisions of this Order: (i) Department Secretaries and those of equivalent rank <i>shall cause the preparation and issuance of internal guidelines on local and foreign travels of personnel</i> in the NGAs, including SUCs, GOCCs, and GFIs under or attached to their respective departments/ agencies, in order to (i.a) provide additional safeguards as are best suited to agency conditions,

- (i.b) address agency peculiarities, and
- (i.c) ensure the judicious use of public funds.”

(b) Under **Section 2.0** – Declaration of Policies, **COA Circular No. 2012-003**, dated 29 October 2012 – *Updated Guidelines for the Prevention and Disallowance of Irregular, Unnecessary, Excessive, Extravagant and Unconscionable Expenses (IUEEUE)*:

“2.1 The COA adheres to the policy that government funds and property should be fully protected and conserved, and that IUEEUE expenditures or uses of such funds and properties should be prevented.”

The list of situational cases of IUEEUE expenditures are comprehensively provided in Annexes “A” to “G” of the said circular and covers, among others, the reimbursement and/or payment of expenses incurred by persons who are not authorized to attend meetings, conferences, or official functions (Sec. 6(6.1) of Annex “A” thereof)

2. Notwithstanding the low utilization rate of the overall budget for traveling expenses and allowances for the past three (3) years, a summary of claims by individual operating units revealed that some had far exceeded their approved budget contrary to what had been proposed and approved during the annual budgeting process¹;

3. The granting of Travel Expenses and Allowances is merely based on the approved Travel Orders and their accompanying supporting documents such as Certificate of Appearance and Certificate of Travel Completed. Furthermore, the availability and source of funds for the said claims is merely based on the overall budget for Traveling Expenses-Local as reflected in the Corporate Operating Budget (COB) without proper authorization for realignment of funds as stated under Sec. 3.0 of DBM NBC

2. Sec. 4(1), P.D. No. 1445 –

“No money shall be paid out of any public treasury of depository except in pursuance of an appropriation law or other specific statutory authority.”

3. Sec. 3.0(3.6) – Approving authorities for realignment under the Executive Branch, DBM NBC No. 559:

“3.6.1 Agency Heads

3.6.1.1 Change of object of expenditure within an allotment class;

3.6.1.2 Change in IOUs [Implementing or Operating Units] within an allotment class...xxx”

¹ SUMMARY OF BUDGET UTILIZATION PER OPERATING UNIT FOR TRAVELING EXPENSES (Annex “A”)

No. 559, and not on the proposed and approved budget of each implementing or operating unit (IOU).

Sec. 2.8 of DBM NBC No. 559, dated 26 June 2015 states:

Realignment of Funds – [refer] to the reallocation, modification or change in the details within an existing P/A/P, provided this will not entail an increase in the total amount appropriated for such P/A/P. Realignment, which may be done only within a P/A/P, covers change in any of the following:

2.8.1 Object of expenditure within an allotment class;

2.8.2 Implementing or Operating units (OU)...xxx”

4. Of the select operating units with drivers and/or with budget utilization exceeding 100%, Php847,300.36 or 52% of the total expenditures of Php1,649,756.70 for Traveling Expenses-Local from CY 2020 to 23 June 2022 is attributable to drivers². This can be construed as irregular expenses considering that drivers do not meet the criteria for Authorized Official Travel under Sec. 3 of E.O. No. 77. A similar finding by COA is hereby attached for reference³.

4. **Sec. 3(a) of E.O. No. 77 – Authorized Official Travel**, states:

“Official local and foreign travels and assignments under this order shall cover only those which meet the following criteria:

- (i) it is essential to the effective performance of an official or employee’s mandates or functions;
- (ii) it is required to meet the needs of the department, bureau or office, or there is substantial benefit to be derived by the State;
- (iii) the presence of the official or employee 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.”

Sec. 3(b) thereof further states:

“All officials authorized to approve local or overseas travels are required, as far as practicable to minimize travel cost. Hence, all forms of communications, such as, but not limited to teleconferencing and videoconferencing or submission of briefs and position papers, as alternatives to travels, must be explored, provided these do not compromise national security and confidentiality of official documents.”

² Select Operating Units with Drivers and/or with Budget Utilization for Traveling Expenses Exceeding 100% (Annex “B”)

³ COA’s 2010 Annual Audit Report (AAR) for the Municipality of Gamu, Isabela (Annex “C”)

CAUSE AND EFFECT	CONCLUSION/RECOMMENDATION
<p>The absence of Internal Guidelines for Local and Foreign Travels is the root cause of uncontrolled and unregulated disbursements for Traveling Expenses-Local. As such, the intent and purposes of E.O. No. 77 are not well defined and implemented in the context of BSoP operations. Consequently, the realignment of funds and its execution enunciated under Sec. 2(2.8) and Sec. 3(3.6.1.2), respectively, of DBM NBC No. 559, s. 2015, are not observed. Furthermore, Section 4(1) of P.D. No. 1445 and COA Circular No. 2012-003, s. 2015, both intended for the prevention and disallowance of unauthorized expenditures, are not well placed as part of an effective and relevant internal control system.</p>	<p>In the light of the foregoing Conditions observed on the utilization of the approved budget for Traveling Expenses, the Internal Audit Office recommends the following action steps to address the noted deficiencies:</p> <ol style="list-style-type: none"> 1. The National President, thru the Audit Committee, shall cause the Management to prepare and issue Internal Guidelines for Local and Foreign Travels of personnel of the Boy Scouts of the Philippines addressing the organization’s peculiarities, yet consistent with all salient provisions of E.O. No. 77, and other related laws, rules, and regulations mentioned herein; 2. For purposes of transparency and judicious use of the organization’s funds consistent with Sec. 21(a)(i) of E.O. No. 77 and Sec. 4(1) of P.D. No. 1445, both intended for the judicious use of government funds and prevention and disallowance of IUEEUE, all budget proposals for Traveling Expenses for the ensuing year by all Implementing or Operating Units should be properly supported with projected/planned travel itineraries and other travel-related expenses to prevent unauthorized and uncontrolled expenditures in excess of the approved budget. Should the need arise for the realignment of funds, the guidelines and illustrative examples provided under DBM NBC No. 559 should be strictly observed; 3. In all instances of travels, the provisions under Sec. 3(b) of E.O. No. 77 as above mentioned must first be explored to conserve the depleting financial resources of the organization and ensure its sustainability in the long term. As such, no official or employee shall be entitled to DTE if the purpose of travel can be equally accomplished via other forms of communications; 4. Officers who are entitled to Representation Allowance (RA) and/or Transportation Allowance (TA) either on commutable or reimbursable form and/or those assigned with an official motor vehicle shall not be entitled to claims/reimbursement for meals and/or transportation expenses incurred when traveling within the 50-kilometer radius from permanent official station; 5. 5.a For travels beyond the 50-kilometer radius from the permanent official station and completed on the same day, the granting of full Daily Travel Expenses (DTE) to drivers as provided under Sec. 5(b) of E.O. No. 77 should be stopped as they do not meet the four

(4) criteria of Authorized Official Travel as enunciated in Sec. 3 of the said E.O. They shall, however, be entitled to an equivalent of 10% of the allowable DTE per meal (or 30% of the DTE for 3 full meals a day) as contemplated in the said Order, but *without the equivalent component of 20% Incidental Expenses*. They shall likewise be entitled to overtime pay based on their basic salary, for hours that they are performing their duties beyond the normal working hours, subject to the guidelines and limitations provided under Section 10.0 of CSC-DBM Joint Circular No. 2, s. 2015 – *Limitations on Overtime Services and Overtime Pay*;

5.b For travels beyond the 50-kilometer radius from the permanent official station for more than one (1) day, drivers shall be entitled to the equivalent allowance for accommodation and meals prescribed under Sec. 5(b) – Daily Travel Expenses (DTE) of E.O. No. 77, but *without the 20% apportionment for incidental expenses*;

5.c Unless absolutely necessary for the implementation or conduct of an official activity or function, or when there is imminent danger to the life of BSoP employee/s or properties due to unforeseen events or circumstances and for the prevention of unfair labor practices, no officers or employees shall cause the driver/s to stay for extended hours and be paid only for the actual driving hours rendered;

6. Travel Order form should contain, among others, a checklist of entitlements that an official or employee is entitled to for a particular travel, such as:

- *On Official Business*
- *On official time only*
- *Entitled to meal allowance only*
- *Entitled to lodging allowance only*
- *Entitled to meal and lodging allowances only*
- *Entitled to full DTE as specified under Sec. 5(b) of E.O. No. 77*

7. Unless certified by the approving authority as absolutely necessary for the achievement of the purpose of travel, the Itinerary of Travel accompanying the Travel Order form should be strictly observed. Otherwise, the extra day/s spent before and/or after the program of activities is completed, inclusive of the reasonable day/s and time of travel to and from the venue, shall be charged against the leave credits of an officer or employee concerned.

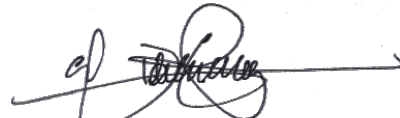
	<p>8. No officials or employees shall be entitled to the 50% hotel/lodging component of the DTE under Sec. 5(b) of E.O. No. 77 for travel destinations where there exist free and available accommodation facilities of the BSoP, or provided free of charge by other parties;</p> <p>9. To preclude double payment as contemplated in Section 5(e) of E.O. No. 77, no officials or employees shall be entitled to any component of the DTE for attending/participating in any official function or event that is fully subsidized by the National Office or other parties. To ensure compliance to this rule, claims for DTE for travels hosted by other parties should be accompanied by certificates stating that no meals and accommodation were provided during the duration of the activity;</p> <p>10. The foregoing list of recommendations is not all-inclusive and only covers significant gaps observed in the absence of internal guidelines for authorized official travel. Hence, the Audit Team recommends that in the drafting of the official guidelines for travel, the Management should consider all other provisions of E.O. No. 77 and other related laws, rules, and regulations relevant and peculiar to the operations of the Boy Scouts of the Philippines. For the Internal Control System to remain relevant and effective, the said guidelines should regularly be reviewed and updated in sync with the existing guidelines of the National Government or other regulating bodies.</p>
<p>MANAGEMENT COMMENTS (IF ANY)</p>	<p>IAS REJOINDER (IF ANY)</p>
<p>The Management, being represented by the Officer-in-Charge of the Office of the Secretary General and concurrent National Executive Board Member Diosdado M. San Antonio, agrees that significant gaps exist in the internal control for travels due to the absence of Internal Guidelines for Local and Foreign Travels. As such, it also agrees with the findings of the IAS that such absence results to various interpretations of the provisions of E.O. No. 77 and other related laws, rules, and regulations for the prevention and disallowance of irregular and unnecessary expenditures.</p>	



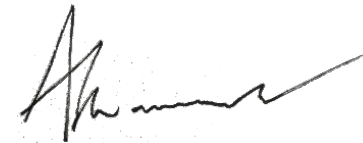
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SUMMARY OF BUDGET UTILIZATION PER OPERATING UNIT FOR TRAVELING EXPENSES									
From CY 2020 up to 23 June 2022									
OFFICE	As of 23 June 2022			CY 2021			CY 2020		
	APPROVED BUDGET	ACTUAL	% UTILIZATION	APPROVED BUDGET	ACTUAL	% UTILIZATION	APPROVED BUDGET	ACTUAL	% UTILIZATION
Administration Division	195,000.00	287,813.52	148%	175,000.00	457,186.49	261%	244,000.00	275,050.45	113%
Bicol Region	50,000.00	3,170.01	6%	50,000.00	-	0%	100,000.00	-	0%
Capitol Hills Scout Camp	70,000.00	1,730.00	2%	30,000.00	4,796.00	16%	70,000.00	2,050.00	3%
Central Luzon Region	50,000.00	34,567.51	69%	50,000.00	22,950.86	46%	70,000.00	4,688.07	7%
Eastern Mindanao Region	80,000.00	91,980.00	115%	80,000.00	161,970.00	202%	125,000.00	10,042.00	8%
Eastern Visayas Region	74,000.00	50,068.54	68%	100,000.00	12,212.86	12%	250,000.00	25,503.04	10%
Economic Enterprise	150,000.00	48,252.03	32%	150,000.00	84,722.14	56%	300,000.00	70,722.00	24%
Field Operations Division	175,000.00	47,197.08	27%	400,000.00	-	0%	950,000.00	36,892.29	4%
Finance Division	100,000.00	8,932.00	9%	100,000.00	23,520.75	24%	150,000.00	29,003.50	19%
Financial Assistance Program	15,000.00	-	0%	25,000.00	-	0%	50,000.00	-	0%
Ilocos Region	25,000.00	12,285.97	49%	40,000.00	14,046.83	35%	80,000.00	23,946.00	30%
Internal Audit Office	50,000.00	1,100.00	2%	50,700.00	17,840.00	35%	90,000.00	33,607.00	37%
Makiling National Scout	35,000.00	14,740.00	42%	30,000.00	84,930.00	283%	45,000.00	19,360.00	43%
National Capital Region	30,000.00	-	0%	30,000.00	-	0%	60,000.00	4,259.30	7%
National Scout Shop	50,000.00	8,777.50	18%	100,000.00	869.50	1%	300,000.00	29,756.18	10%
Northeastern Luzon Region	30,000.00	61,859.00	206%	50,000.00	797.00	2%	90,000.00	12,928.21	14%
Office of the NEB	150,000.00	12,361.11	8%	300,000.00	-	0%	210,000.00	10,000.00	5%
Office of the National	150,000.00	-		150,000.00	834.89	1%	210,000.00	65,038.94	31%
Office of the Resident COA	346,200.00	807.00	0%	290,300.00	726.00	0%	368,200.00	5,739.00	2%
Office of the Secretary	100,000.00	14,220.00	14%	150,000.00	38,200.00	25%	192,000.00	12,681.00	7%
Public Relations and	60,000.00	2,420.00	4%	50,000.00	-	0%	100,000.00	12,200.00	12%
Southern Tagalog Region	50,000.00	9,757.15	20%	50,000.00	4,760.00	10%	101,200.00	4,098.22	4%
Western Mindanao Region	60,000.00	51,350.00	86%	50,000.00	46,300.00	93%	125,000.00	24,221.57	19%
Western Visayas Region	45,000.00	45,559.43	101%	40,000.00	122,679.03	307%	205,000.00	20.00	0%
TOTAL	2,140,200.00	808,947.85	38%	2,541,000.00	1,099,342.35	43%	4,485,400.00	711,806.77	16%

Select Operating Units With Drivers and/or With Budget Utilization for Traveling Expenses Exceeding 100%									
OFFICE	As of 23 June 2022			CY 2021			CY 2020		
	APPROVED BUDGET	Actual Expense	BU/Expense Distribution	APPROVED BUDGET	Actual Expense	BU/Expense Distribution	APPROVED BUDGET	Actual Expense	BU/Expense Distribution
Administration Division	195,000.00	287,813.52	148%	175,000.00	457,186.49	261%	244,000.00	275,050.45	113%
<i>Utilized by the Director</i>		26,700.00	9.3%		16,320.00	3.6%		10,558.00	3.8%
<i>Utilized by Drivers</i>		210,890.00	73.3%		294,650.36	64.4%		139,780.00	50.8%
<i>Utilized by Office Staff</i>		50,223.52	17.5%		146,216.13	32.0%		124,712.45	45.3%
Eastern Mindanao Region	80,000.00	91,980.00	115%	80,000.00	161,970.00	202%	125,000.00	10,042.00	8%
<i>Utilized by the Director</i>		28,920.00	31.4%		56,550.00	34.9%		7,470.00	74.4%
<i>Utilized by Drivers</i>		29,820.00	32.4%		54,270.00	33.5%		-	0.0%
<i>Utilized by Office Staff</i>		33,240.00	36.1%		51,150.00	31.6%		2,572.00	25.6%
Northeastern Luzon Region	30,000.00	61,859.00	206%	50,000.00	797.00		90,000.00	12,928.21	14%
<i>Utilized by the Director</i>		-	0.0%		-	0.0%		720.00	5.6%
<i>Utilized by Drivers</i>		60,670.00	98.1%		-	0.0%		4,390.00	34.0%
<i>Utilized by Office Staff</i>		1,189.00	1.9%		797.00	100.0%		7,818.21	60.5%
Western Mindanao Region	60,000.00	51,350.00	86%	50,000.00	46,300.00	93%	125,000.00	24,221.57	19%
<i>Utilized by the Director</i>		19,640.00	38.2%		23,800.00	51.4%		10,451.57	43.1%
<i>Utilized by Drivers</i>		16,560.00	32.2%		22,500.00	48.6%		13,770.00	56.9%
<i>Utilized by Office Staff</i>		15,150.00	29.5%		-	0.0%		-	0.0%
Western Visayas Region	45,000.00	45,559.43	101%	40,000.00	122,679.03	307%	205,000.00	20.00	0.010%
<i>Utilized by the Director</i>		28,955.43	63.6%		69,496.49	56.6%		-	0.0%
<i>Utilized by Office Staff</i>		16,604.00	36.4%		53,182.54	43.4%		20.00	100.0%
Yearly Totals		538,561.95			788,932.52			322,262.23	
3-Year Total		1,649,756.70							
Yearly Utilization by Drivers		317,940.00	59%		371,420.36	47%		157,940.00	49%
3-Year Total		847,300.36	52%						

Item No. 17, page 6 of COA's 2010 Annual Audit Report (AAR) for the Municipality of Gamu, Isabela

Re: Audit Recommendation on claims of drivers for transportation/travel allowance in the form of per diem

17. Claims of drivers for transportation allowance in the form of per diems in the performance of their functions within the prescribed office hours has no basis.

Stop the grant of travel allowance in the form of per diems to drivers during regular office hours.

Pay overtime based on the basic salary, if and when his services exceeded regular office hours, and during Saturday, Sunday and holidays as the case maybe.

DETAILS OF DTE – JAN-JUNE 2022

Analysis of Drivers' Monthly DTE Claims vs Monthly Salary from January to June 2022

Office	Name	Position	Monthly Salary	Monthly DTE Claim vs Monthly Salary												TOTAL DTE Claims	TOTAL Salary	DTE vs Salary
				January		February		March		April		May		June				
ADMIN DIV	MENDOZA, MICHAEL ESPINA	Admin Aide (Driver)	12,921.00	3,300.00	26%	13,200.00	102%	19,350.00	150%	20,900.00	162%	18,700.00	145%	8,670.00	67%	84,120.00	77,526.00	109%
NELR	BUGASTO, JOHNNY MAALA	Driver III	15,538.00		0%	1,980.00	13%	12,320.00	79%	15,550.00	100%	5,550.00	36%	25,270.00	163%	60,670.00	93,228.00	65%
ADMIN DIV	LAGDAAN, FRANCO VILLANUEVA	Admin Aide (Driver)	12,921.00	3,800.00	29%	6,220.00	48%	5,850.00	45%	8,600.00	67%	5,950.00	46%	16620	129%	47,040.00	77,526.00	61%
ADMIN DIV	NAZARENO, DELFIN JR. EBRADA	Admin Aide (Driver)	12,921.00	6,600.00	51%	4,490.00	35%	3,300.00	26%	15,450.00	120%	9,400.00	73%	3,170.00	25%	42,410.00	77,526.00	55%
ADMIN DIV	ALANIS, JE LUCENIA	Driver/ Mechanic I	13,445.00	2,200.00	16%	4,900.00	36%	8,590.00	64%	4,400.00	33%	2,200.00	16%	7,920.00	59%	30,210.00	80,670.00	37%
EMR	MAMAC, ARNOLD ALCALA	Driver III	14,931.00		0%		0%	21,570.00	144%	4,200.00	28%		0%	4,050.00	27%	29,820.00	89,586.00	33%
ADMIN DIV	GASINGAN, ALJUAN	COS	12,921.00	1,320.00	10%	1,540.00	12%	1,980.00	15%	660.00	5%		0%		0%	5,500.00	77,526.00	7%
ADMIN DIV	BOCARELE, DANILO	COS	12,921.00		0%		0%		0%		0%	440.00	3%	1,170.00	9%	1,610.00	77,526.00	2%
EVR	SANCHEZ, VINCENT GERSAMIO	Admin Aide (Driver)	12,921.00		0%		0%		0%		0%		0%		0%	-	77,526.00	0%
WMR	TORRES, AARON-NIVE IBRAHIM	Admin Aide (Driver)	12,921.00	16,560.00	128%		0%		0%		0%		0%		0%	16,560.00	77,526.00	21%
				33,780.00		32,330.00		72,960.00		69,760.00		42,240.00		66,870.00		317,940.00		

DETAILS OF DTE – JAN-JUNE 2021

Analysis of Drivers' Monthly DTE Claims vs Monthly Salary for CY 2021

Office	Name	Position	Monthly Salary	Monthly DTE Claim vs Monthly Salary											
				January		February		March		April		May		June	
ADMIN DIV	NAZARENO, DELFIN JR. EBRADA	Admin Aide (Driver)	12,921.00		0%	14,160.00	110%	2,000.00	15%	22,800.00	176%	8,640.00	67%	17,620.00	136%
ADMIN DIV	ALANIS, JE LUCENIA	Driver/Mechanic I	13,445.00		0%	7,480.00	56%	4,400.00	33%	6,600.00	49%	6,160.00	46%	2,860.00	21%
ADMIN DIV	MENDOZA, MICHAEL ESPINA	Admin Aide (Driver)	12,921.00		0%	6,030.00	47%	4,180.00	32%	11,270.00	87%	4,620.00	36%	1,100.00	9%
EMR	MAMAC, ARNOLD ALCALA	Driver III	14,931.00		0%	0%	0%	0%	0%	0%	0%	9,810.00	66%	2,400.00	16%
ADMIN DIV	LAGDAAN, FRANCO VILLANUEVA	Admin Aide (Driver)	12,921.00		0%	1,980.00	15%	1,900.00	15%	4,120.00	32%	6,140.00	48%	2,040.00	16%
ADMIN DIV	GASINGAN, ALJUAN	COS	12,921.00		0%	880.00	7%		0%		15%	1060	8%	660.00	5%
ADMIN DIV	BOCARELE, DANILO	COS	12,921.00	200.00	2%		0%		0%	1,980.00	0%	440.00	3%	220.00	2%
EVR	SANCHEZ, VINCENT GERSAMIO	Admin Aide (Driver)	12,921.00		0%		0%		0%		0%		0%		0%
NELR	BUGASTO, JOHNNY MAALA	Driver III	15,538.00		0%		0%		0%		0%		0%		0%
WMR	TORRES, AARON-NIVE IBRAHIM	Admin Aide (Driver)	12,921.00		0%		0%		0%		0%		0%		0%
				200.00		30,530.00		12,480.00		46,770.00		36,870.00		26,900.00	

DETAILS OF DTE –JUL-DEC 2021

Analysis of Drivers' Monthly DTE Claims vs Monthly Salary for CY 2021

Office	Name	Position	Monthly Salary	Monthly DTE Claim vs Monthly Salary												TOTAL DTE Claims	TOTAL Salary	DTE vs Salary
				July		August		September		October		November		December				
ADMIN DIV	NAZARENO, DELFIN JR. EBRADA	Admin Aide (Driver)	12,921.00	880.00	7%	660.00	5%	880.00	7%	8,380.00	65%	6,250.00	48%	10,500.00	81%	92,770.00	155,052.00	60%
ADMIN DIV	ALANIS, JE LUCENIA	Driver/Mechanic I	13,445.00	4,400.00	33%	8,360.00	62%	3,300.00	25%	19,140.00	142%	13,200.00	98%	9,120.00	68%	85,020.00	161,340.00	53%
ADMIN DIV	MENDOZA, MICHAEL ESPINA	Admin Aide (Driver)	12,921.00		0%	2,520.00	20%		0%	7,530.00	58%	16,150.00	125%	13,280.36	103%	66,680.36	155,052.00	43%
EMR	MAMAC, ARNOLD ALCALA	Driver III	14,931.00		0%		0%		0%	15,600.00	104%		0%	26,460.00	177%	54,270.00	179,172.00	30%
ADMIN DIV	LAGDAAN, FRANCO VILLANUEVA	Admin Aide (Driver)	12,921.00	660.00	5%		0%	1,760.00	14%	3,300.00	26%	9,000.00	70%	8,800.00	68%	39,700.00	155,052.00	26%
ADMIN DIV	GASINGAN, ALJUAN	COS	12,921.00	440.00	3%		0%		0%	660.00	5%	660.00	5%	1740	13%	6,100.00	155,052.00	4%
ADMIN DIV	BOCARELE, DANILO	COS	12,921.00		0%		0%		0%	1,100.00	9%		0%	440.00	3%	4,380.00	155,052.00	3%
EVR	SANCHEZ, VINCENT GERSAMIO	Admin Aide (Driver)	12,921.00		0%		0%		0%		0%		0%		0%	-	155,052.00	0%
NELR	BUGASTO, JOHNNY MAALA	Driver III	15,538.00		0%		0%		0%		0%		0%		0%	-	186,456.00	0%
WMR	TORRES, AARON-NIVE IBRAHIM	Admin Aide (Driver)	12,921.00		0%		0%		0%		0%		0%		0%	-	155,052.00	0%
				6,380.00		11,540.00		5,940.00		55,710.00		45,260.00		70,340.36				