Republic of the Philippines
DEPARTMENT OF ENERGY
(Kagawaran ng Enerhiya)

BAGONG PILIPINAS

DEPARTMENT ORDER NO. DO2026-05-0013

PRESCRIBING INTERNAL GUIDELINES ON THE GRANT OF TRANSPORTATION ALLOWANCE AND THE ASSIGNMENT, DISPATCH, UTILIZATION, AND MONITORING OF GOVERNMENT VEHICLES IN THE DEPARTMENT OF ENERGY

WHEREAS, the Department of Energy (DOE) is mandated to ensure the efficient, economical, and accountable use of public funds and government property, including motor vehicles and transportation-related benefits;

WHEREAS, Department of Budget and Management (DBM) National Budget Circular No. 593 dated 03 May 2024 further provides that the transportation allowance (TA) shall not be granted to officials or employees who are assigned or presently use government motor transportation, and that, in exceptional cases when an incumbent is prevented from the use of government motor transportation for three (3) days or more, such as when the vehicle undergoes repair and no replacement vehicle is provided, the grant of TA may be allowed on a pro-rated basis, consistent with the Circular;

WHEREAS, under the pertinent General Provisions of the Fiscal Year (FY) 2026 General Appropriations Act (GAA), the grant of representation and transportation allowance (RATA) is subject to the applicable rules of the DBM, and TA, whether in full or partial amounts, shall not be granted to officials who are assigned or actually using government motor transportation, subject only to the recognized exceptions under applicable DBM rules;

WHEREAS, the FY 2026 GAA and the applicable DBM rules likewise limit the regular use or assignment of official transport vehicles to officials authorized by law or by competent authority, without prejudice to the use of pooled vehicles by DOE personnel for duly approved official business;

WHEREAS, the Commission on Audit (COA), through existing audit rules on the use of government vehicles, documentary requirements, and fuel-utilization controls, requires adequate documentation, including duly approved and properly controlled trip tickets and related supporting records, in order to establish the legitimacy of vehicle use and the propriety of related disbursements;

WHEREAS, Audit Observation Memorandum No. 2026-010-AF-(2025) called attention to the need to ensure proper correlation between the grant of TA and the actual utilization of government vehicles, and to strengthen the DOE's internal controls;

WHEREAS, there is a need to institutionalize a uniform, auditable, and accountable system for the assignment, dispatch, utilization, documentation, monitoring, and reconciliation of government vehicles and TA within the DOE, in order to ensure

continuing compliance with applicable budgeting, accounting, and auditing laws, rules, and regulations, including the annual GAA and related issuances.

NOW, THEREFORE, premises considered, the following guidelines are hereby prescribed:

SECTION 1. Title. — This Order shall be known as the "DOE Internal Guidelines on the Grant of Transportation Allowance and the Assignment, Dispatch, Utilization, and Monitoring of Government Vehicles."

SECTION 2. Objectives. — This Order aims to:

2.1. Ensure the proper, efficient, economical, and accountable use of DOE government vehicles and transportation-related benefits;

2.2. Align the grant, non-grant, adjustment, or suspension of TA with the actual assignment and use of government motor transportation;

2.3. Strengthen internal controls, documentation, monitoring, and reconciliation mechanisms involving the General Services Division (GSD), Human Resources Management Division (HRMD), and Accounting Unit; and

2.4. Ensure compliance with applicable budgeting, accounting, and auditing laws, rules, and regulations.

SECTION 3. Coverage. — This Order shall apply to:

3.1. All DOE officials and employees who are entitled to or are granted RATA, of which the TA component thereof is the subject of this Order, under applicable law and DBM rules;

3.2. All officials and employees who request, use, supervise, dispatch, manage, or account for DOE government vehicles and drivers; and

3.3. All DOE offices, bureaus, services, and units involved in vehicle dispatch, payroll processing, accounting, property accountability, and internal control.

SECTION 4. Definition of Terms. — For purposes of this Order:

4.1. Assigned government vehicle refers to a DOE government vehicle placed under the regular or continuing use of a specific official through written authority or established office practice, whether with a designated driver or otherwise.

4.2. Actual use of government vehicle refers to the actual use, on any official workday, of a DOE government vehicle or officially dispatched transport service for official business.

4.3. Pooled vehicle refers to a DOE government vehicle maintained under centralized custody and made available for official trips through the GSD dispatch system, without permanent assignment to a specific user.

4.4. Transportation allowance or TA refers to the transportation component of RATA, or such transportation benefit as may be authorized under applicable law and DBM rules.

4.5. Trip Ticket refers to the duly approved and properly controlled form authorizing the use of a government vehicle for a specific official trip and reflecting the relevant travel particulars and vehicle-utilization data.

4.6. Justifiable reason refers to a circumstance recognized under applicable DBM rules as basis for allowing TA despite prior assignment of government transportation, such as the non-availability of the assigned vehicle due to repair for three (3) days or more and without replacement, or such other grounds as may be allowed by the DBM.

4.7. Vehicle Utilization and TA Impact Report refer to the monthly certified report prepared by the GSD indicating vehicle assignments and actual use of government vehicles by covered officials and employees, to serve as basis for TA action and reconciliation.

SECTION 5. General Policies and Principles. —

5.1. The grant of TA shall at all times be subject to the FY 2026 GAA, DBM National Budget Circular No. 593, and other applicable DBM issuances as may be issued thereafter.

5.2. TA, whether in full or in partial amounts, shall not be granted for the period or workdays during which the covered official is assigned or makes actual use of a government vehicle, except as may be allowed under applicable DBM rules.

5.3. Permanent or regular assignment of a DOE government vehicle shall be limited to officials authorized under applicable law, the annual GAA, DBM rules, or competent authority. Use by other DOE personnel shall generally be through the GSD dispatch system for pooled vehicles for official business.

5.4. All use of DOE government vehicles shall be for official purposes only and shall be supported by the prescribed documents and records.

5.5. No payroll action involving TA for covered officials shall be processed without the required certification and reconciliation under this Order.

5.6. All DOE offices shall cooperate in maintaining complete, timely, and accurate records linking vehicle assignment or utilization with TA entitlement.

SECTION 6. Rules on Assignment of Government Vehicles. —

6.1. Any regular or continuing assignment of a government vehicle shall be covered by a written authority identifying the authorized user, the specific vehicle, the effective period, and the office or unit responsible for custody and dispatch coordination.

6.2. Upon issuance of a written authority for regular or continuing assignment of a government vehicle to a covered official, the corresponding TA shall be discontinued for the applicable period, subject to the allowable exceptions under Section 8 of this Order.

6.3. A Property Acknowledgment Receipt or other appropriate accountability document shall be issued whenever a vehicle is regularly assigned to a specific accountable officer or office, in accordance with existing accounting and property rules.

6.4. No office, bureau, service, or unit shall maintain an informal or any other arrangement to circumvent this Order.

SECTION 7. Centralized Custody, Dispatch, and Request Management. —

7.1. All DOE vehicles and drivers, except assigned government vehicles, shall remain under the centralized custody, supervision, and dispatch control of the GSD.

7.2. All requests for official trips shall be coursed through the GSD using the prescribed Vehicle Dispatch Request Form or the DOE's authorized electronic dispatch system.

7.3. As a general rule, requests shall be submitted within the following minimum lead times:

(a) Provincial trips — at least five (5) working days in advance; and

(b) National Capital Region trips — at least one (1) working day in advance.

7.4. All DOE personnel shall schedule official trips in advance, whenever practicable, to allow trip consolidation, efficient routing, and optimal vehicle utilization.

7.5. Vehicles and drivers shall be assigned by the GSD based on availability, route efficiency, operational necessity, and fairness. Requests for a specific driver or vehicle shall not be deemed a matter of right.

7.6. Late, incomplete, unsupported, or non-compliant requests may be returned without action or accommodated only subject to availability and operational necessity.

7.7. Each bureau, service, or office shall designate a focal person to coordinate vehicle requests with the GSD. No request shall be entertained unless

endorsed by the designated focal person, except in duly justified urgent or emergency cases.

SECTION 8. Rules on TA Entitlement, Adjustment, and Exceptions. —

8.1. For covered officials with an assigned government vehicle, TA shall not be granted for the period of such assignment.

8.2. For covered officials without an assigned government vehicle but make actual use of a government vehicle for official business on particular workdays, the TA shall be adjusted on a proportionate basis corresponding to the affected workdays, using the applicable workday schedules and computation framework under DBM National Budget Circular No. 593.

8.3. Actual use of a government vehicle must be supported by competent records, including an approved Trip Ticket and the corresponding dispatch or utilization record, passenger manifest, vehicle logbook, or other equivalent official record.

8.4. In exceptional cases constituting a justifiable reason, the grant of pro-rated TA may be allowed for the affected period, subject to:

(a) Certification by the GSD as to the non-availability of the assigned government vehicle and the absence of a replacement vehicle;
(b) Verification by HRMD and Accounting as to the applicable period and payroll effect; and
(c) Approval by the Secretary or duly authorized approving authority, consistent with DBM rules.

8.5. For claimed circumstances not squarely covered by existing DBM rules, the matter shall first be referred for appropriate clarification or confirmation from the DBM before payment or restoration of TA is allowed.

8.6. No separate transportation-related reimbursement, allowance, or benefit inconsistent with the foregoing rules shall be granted.

SECTION 9. Trip Tickets, Logbooks, Fuel and Operating Records. —

9.1. A duly accomplished and approved Trip Ticket shall be required before any official trip is undertaken, except in emergency cases covered by Section 12 of this Order.

9.2. Trip Tickets shall be sequentially or serially controlled, whether in manual or electronic form, and shall be issued, monitored, and archived by the GSD.

9.3. Each Trip Ticket shall, at a minimum, reflect the requesting office, authorized passengers or user, destination, purpose, date and time of departure and return, vehicle details, driver, odometer readings, and such other information as the GSD may require. Vague or general entries shall not be allowed.

9.4. Drivers shall maintain an accurate daily vehicle logbook or equivalent utilization record for each vehicle.

9.5. Fuel issuance, tolls, parking, and other vehicle operating expenses for official travel shall be supported by the applicable accounting and auditing requirements, including the relevant Trip Ticket and supporting documents.

9.6. No fuel-related disbursement shall be processed without adequate documentary linkage to actual and authorized vehicle utilization.

9.7. No Trip Ticket shall be considered valid unless fully and completely accomplished. Incomplete Trip Tickets shall not be processed, shall be returned to the requesting office for completion, and shall not be used as basis for fuel issuance, payment, or TA-related processing.

SECTION 10. Shuttle or Shared Transport Services. —

10.1. DOE shuttle or shared transport services, when authorized by Administrative Services, shall strictly follow approved routes, schedules, and designated pick-up and drop-off points.

10.2. Any deviation, additional route, or special shuttle arrangement shall require prior approval of Administrative Services or the duly authorized official and must be justified by operational necessity.

10.3. When shuttle or shared transport services are used by covered officials entitled to TA, such use shall likewise be documented for purposes of determining the appropriate TA treatment under this Order and applicable DBM rules.

SECTION 11. Monthly Reporting, Reconciliation, and Payroll Controls. —

11.1. Within the first five (5) working days of the succeeding month, the GSD shall submit to the HRMD and Accounting Unit a certified Vehicle Utilization and TA Impact Report covering:

(a) Officials with assigned government vehicles;

(b) Covered officials who made actual use of government vehicles during the month and the dates of such use;

(c) Non-availability of assigned government vehicles and the corresponding period, if any;

(d) Emergency trips and post-facto approvals with justification, if any; and

(e) Such other data as may affect TA processing.

11.2. The HRMD shall review the report against the roster of officials entitled to TA and prepare the corresponding TA adjustment sheet.

11.3. The Accounting Unit shall ensure that TA disbursements are processed only on the basis of the report and the corresponding HRMD action.

11.4. In the absence of any assignment or actual use affecting TA for a given month, the GSD shall issue a negative certification to that effect.

11.5. The GSD, HRMD, and Accounting Unit shall conduct a monthly reconciliation of vehicle assignment and utilization records and TA disbursements, and a quarterly compliance review for submission to the Administrative Services Director.

SECTION 12. Emergency or Urgent Trips. —

12.1. In urgent or emergency cases where prior issuance of a Trip Ticket is not practicable, the requesting office and the GSD shall ensure that the trip is documented and regularized not later than the next working day.

12.2. Emergency use shall remain subject to post-facto approval by the proper authority and inclusion in the monthly reporting and reconciliation process.

SECTION 13. Responsibilities of Concerned Units. —

13.1. The GSD shall:

(a) Maintain centralized custody and dispatch of vehicles;

(b) Control the issuance and archiving of Trip Tickets and dispatch records;

(c) Maintain the official vehicle registry, assignment records, logbooks, and utilization reports;

(d) Issue the certifications required under this Order; and

(e) Participate in the monthly reconciliation and quarterly compliance review.

13.2. The HRMD shall:

(a) Maintain the roster of officials entitled to TA;

(b) Process TA action based on GSD certifications and applicable DBM rules; and

(f) coordinate with accounting on payroll implementation; and

(g) Participate in the monthly reconciliation and quarterly compliance review.

13.3. The Accounting Unit shall:

(a) Ensure that disbursements are supported by the prescribed records and certifications;

(b) Enforce payroll and disbursement controls consistent with this Order; and

(c) Participate in the monthly reconciliation and quarterly compliance review.

SECTION 14. Transitory Review and Compliance. — All concerned units are hereby directed to review prior TA payments and existing vehicle assignment or utilization practices, as may be necessary, to determine alignment with applicable rules and to undertake the appropriate reconciliation, correction, or management action, subject to due process and existing audit rules.

SECTION 15. Accountability. — Any violation of this Order, including unauthorized vehicle use, non-disclosure of actual vehicle utilization affecting TA, falsification or non-preparation of trip records, or processing of unsupported TA payments, shall subject the responsible officials or employees to the applicable administrative sanctions, without prejudice to audit disallowance, recovery, and restitution under existing laws, rules, and regulations.

SECTION 16. Implementing Responsibility. — The Administrative Services, through the GSD, HRMD, and Accounting Unit, shall issue the necessary internal forms, reporting templates, and operational instructions not inconsistent with this Order.

SECTION 17. Separability. — If any provision of this Order is declared invalid or unconstitutional, the remaining provisions not affected thereby shall continue to be in full force and effect.

SECTION 18. Repealing Clause. — All DOE memoranda, office practices, or internal issuances inconsistent with this Order are hereby modified or repealed accordingly.

SECTION 19. Effectivity. — This Order shall take effect immediately upon approval and shall remain in force until amended, revoked, or superseded.

Issued this 15 MAY 2026 2026 at the DOE, Energy Center, Rizal Drive cor. 34th Street., Bonifacio Global City, Taguig City.

SHARON S. GARIN
Secretary