

**DENR Memorandum Circular  
No. 99-28  
November 24, 1999**

**SUBJECT : Guidelines in the Payment of  
Accounts Payable.**

Pursuant to the provisions of the Department of Budget and Management (DBM) Circular Letter (CL) Nos. 99-2 dated January 15, 1999, 99-9 dated August 23, 1999 and 9-11 dated September 8, 1999, General Appropriations Act (GAA) FY 1999, Government Accounting and Auditing Manual (GAAM) Volume 1 and Executive Order (EO) Nos. 248 dated May 29, 1995 and 248-A dated August 14, 1995, hereunder are the guidelines to expedite and provide conformity in the processing of Accounts Payable for all funds of the DENR Central Office, Bureaus, Regional Offices and Attached Agencies:

1. Authorized activities are those covered with corresponding allotment. Expenditure and payment shall cover only operations pursuant to the Work and Financial Plan (WFP), thus, all allotment shall be used solely for specific functions, activities, projects and programs during the given appropriated year (GAA).
2. Disbursements on activities without corresponding allotment are prohibited and shall be the liability of the concerned employee and official.
3. As mandated under 2.0 of DBM Circular 99-2 dated January 15, 1999, the DENR is required to open and maintain a separate Modified Disbursing Scheme (MDS) account by fund for Accounts Payable (A/Ps) for the prior years recorded unpaid obligations for specific creditors who have rendered and/or delivered goods and services.

4. All offices concerned shall prepare a segregated internal and external creditors' List of Due and Demandable Accounts Payable, certified correct by the Chief Accountant and approved by the Agency Head per provisions of CL No. 99-9. The additional supporting documents for the list of Due and Demandable Accounts Payable are the following: Updated Monthly Trial Balance, Monthly Statement of Charges to Accounts Payables (BAF 305) covering the immediate/preceding month when the request was submitted. Accounts Payable submitted after March 31 of each year required reports are as follows: Preliminary and Final Trial balance and Master List of Accounts Payable (BAF 304) which should tally with the payable account per Final Trial Balance.
5. The payments schemes which shall take effect in January 1, 2000 are as follows:

- 5.1 Internal Creditors

- 5.1.1 Internal creditors shall be issued MDS checks as stated in 4.2.3 provision of DBM Circular 99-2.

- 5.2 External Creditors

- 5.2.1 External creditors shall be paid thru Direct Remittance to their accounts. Under 2.2 stipulation of DBM Circular 99-11 dated September 8, 1999, all external creditors shall open a Current Account or Savings Account (CA/SA) with any branch of the MDS-Servicing Bank (MDS-SB). Concerned paying offices shall provide their external creditors a letter of introduction to the MDS-SB, sample form or Annex A attached, which is a requirement for external

creditors in opening a CA/SA. The external creditors shall furnish the concerned agency with their bank and current account numbers to which the amount shall be credited.

This Order shall take effect immediately and supersedes all other issuances inconsistent herewith.

**(Sgd.) ANTONIO H. CERILLES**  
Secretary

**DENR Memorandum Order  
No. 99 –01  
January 12, 1999**

**SUBJECT : Formulation, Coordination,  
Evaluation And Monitoring  
Management Of All Foreign  
Assisted And Special Projects  
Under The Foreign-Assisted And  
Special Projects Office**

In order to promote a coordinated preparation of investment programs and project proposals for both foreign and special projects of the Department it is hereby directed that the formulation, coordination, evaluation and monitoring management shall be under the Foreign-Assisted and Special Projects Office (FASPO), headed by an Assistant Secretary.

FASPO shall prepare the necessary guidelines and issuances to implement this Order.

This Memorandum Order shall take effect immediately and supercedes all Orders and Memorandum inconsistent herewith.

**(Sgd.) ANTONIO H. CERILLES**  
Secretary

**DENR Memorandum Order**  
**No. 99 – 04**  
**February 23, 1999**

**Subject : Bureau and Regional Reporting**

In the interest of the service and to streamline department-wide operations, all staff bureau and regional offices are hereby instructed to report directly and regularly to the Office of the Secretary.

All reports, memoranda and other documents requiring immediate action from the Office of the Secretary shall be submitted directly to said office.

The Undersecretary for Environment and Program Development shall continue supervision of all foreign-assisted and special projects and department policy formulation related to the environment. The Undersecretary for Field Operations shall continue supervision of all monitoring efforts and enforcement of policies in regional, provincial and community offices.

This Order shall take effect immediately.

**(Sgd.) ANTONIO H. CERILLES**  
Secretary

**DENR Memorandum Order  
No. 99-05  
February 23, 1999**

**SUBJECT : Guidelines In The Issuance Of  
Fuel Allocation To All Officials In  
The DENR**

In the interest of the service and in order to effect cost-saving measures in fuel consumption and further improve the delivery of transportation needs of the officials and employees in the Department Proper, the following guidelines are hereby prescribed for implementation and observance of all concerned:

The General Services Division (GSD) shall be responsible in the monthly issuance of fuel allocation and assign control numbers, as follows:

<b>CONTROL NO.</b>	<b>TITLE OF OFFICIAL</b>	<b>MONTHLY ALLOCATION</b>
001	Undersecretaries	300 liters per month
002	Assistant Secretaries	240 liters per month
003	Service Directors	200 liters per month
004	Division Chiefs	200 liters per month
005	Central-based FAPs Project Directors	200 liters per month
006	Central-based APs Project Managers	200 liters per month
007	General Dispatch	200 liters per month

- i) All officials with permanently assigned vehicles shall be allocated number of liters of fuel per month as indicated opposite their names. No additional request for gasoline will be issued by GSD, unless made in writing and duly approved by the Assistant Secretary for Management Services;

- ii) Request for additional allocation of gasoline for provincial trips shall be subject for approval by the Assistant Secretary for Management Services and supported with a duly approved Travel Order;
- iii) Provisions of fuel, parts, repairs and maintenance of any government vehicle shall not be allowed if not permanently marked "***For Official Use Only***" (3 inches), on each side, with the name or logo of the agency or if not supported by properly accomplished and approved serially numbered Driver's Trip Tickets (Provisions of Section 15 ©, R. A. No. 8522). When there is no sufficient space on each side, the mark should appear at the back and on the front just below the windshield on the motor vehicle (COA Circular No. 77-61 dated September 26, 1977);
- iv) The GSD shall issue fuel coupons with denominations of 10, 12, and 15 liters for each month to the end-users and shall vary in color for control purposes, as follows:

January	May	September	Orange
February	June	October	Red
March	July	November	Yellow
April	August	December	Green

- v) Issuance of gas coupon for General Dispatch vehicles shall be on a per trip basis as follows:

a) Within Metro Manila	15 liters per day
b) Provincial Trips	Depends on the distance of the points of destination and to be supported by an approved Travel Order

- v) Withdrawal of fuel shall be made only from contracted gasoline stations by the DENR;

- vi) GSD in coordination with the Accounting Division shall ensure that only serviceable vehicles entered in the Inventory Reports with assigned Property Numbers and taken up in the Book of Accounts shall be authorized in the issuance of fuel;
- vii) At the end of the month, used and unused coupons shall be surrendered to the GSD immediately. Coupons not used during the month shall be forfeited and non-submission of coupons shall automatically disqualify the end-user for issuance of another set for the succeeding month;
- viii) To prevent/avoid indiscriminate assignment of vehicles, only officials appointed or designated Division Chief and above shall be authorized to sign Memorandum Receipt for the said vehicles. **UPON ASSIGNMENT OF THE VEHICLE, THE TRANSPORTATION ALLOWANCE OF SAID OFFICIAL SHALL BE AUTOMATICALLY FORFEITED;**
- ix) All other vehicles not permanently assigned to any official shall be pooled at the General Services Division as general dispatch vehicles;
- x) All requests with the GSD shall be made on a "**FIRST COME FIRST SERVE BASIS**". However, emergency requests shall be given priority;
- xi) The GSD shall prepare a **SUMMARY OF MONTHLY GASOLINE CONSUMPTION REPORT** and copy furnished the Management Division for monitoring and reporting purposes;
- xii) The attached Fuel Allocation for Motor Vehicle and Gas Coupon Forms shall form an integral part of this Order.



This Order shall take effect immediately and supersedes all other Orders/memoranda inconsistent herewith.

**(Sgd.) ANTONIO H. CERILLES**  
Secretary