

DENR Memorandum Circular
No. 2000- 08
March 16, 2000

SUBJECT : Disbursement Of Project Funds.

In the interest of the service and in compliance with COA recommendations on the Annual Audit Report (AAR) on DENR operations and Section 168 of the Government Accounting and Auditing Manual (GAAM), Vol. 1, primarily to preclude unnecessary expenditures and delay on the implementation of the projects' objectives and missions, additional. internal control guidelines on the disbursement of project funds are prescribed as follows:

1. Project funds shall in all cases be disbursed in accordance with the projects' planned activities.
2. Travel expenses of non-project personnel must be related or connected to the projects' objectives and activities, and shall be covered by Travel Orders approved by the Project/Service Director.
3. Charging of expenditures or transactions which are not related or connected to project activities as validated from the Project Instrument and Work and Financial Plan (WFP) are prohibited.

For strict compliance.

(Sgd.) ANTONIO H. CERILLES
Secretary