



Republic of the Philippines  
**Department of Environment and Natural Resources**  
Visayas Avenue, Diliman, 1106 Quezon City  
(632) 929-6626 to 29; 929-6252; 929-6633 to 35; 929-7041 to 43  
E-mail: [web@denr.gov.ph](mailto:web@denr.gov.ph); Website: [www.denr.gov.ph](http://www.denr.gov.ph)

MAR 07 2023

**DENR MEMORANDUM CIRCULAR**  
**NO. 2023 - 01**

**SUBJECT : GUIDELINES ON THE CLAIM FOR TRANSPORTATION AND FREIGHT EXPENSES OF DENR OFFICIALS AND EMPLOYEES REASSIGNED TO OTHER DENR OFFICES**

Pursuant to Executive Order No. 292 otherwise known as "*Administrative Code of 1987*" and Commission on Audit (COA) Circular 2012-001 dated June 14, 2012, "*Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions*", this Circular which serves as guide on the claim for transportation and freight expenses of DENR officials and employees reassigned to other DENR offices is hereby issued.

**SECTION 1. Basic Policy.** Book IV, Chapter 2, Section 7. *Powers and Functions of the Secretary*, item (2) of the Administrative Code of 1987 states that "*The Secretary shall establish the policies and standards for the operation of the Department pursuant to the approved programs of government.*"

**SECTION 2. Objective.** To serve as basis for the reimbursement of transportation and freight expenses by the reassigned DENR officials and employees.

**SECTION 3. Scope and Coverage**

- 3.1. This policy is inclusive of actual claims on transportation and freight expense incurred by DENR officials and employees reassigned to other DENR offices as the new official station.
- 3.2. The following are entitled to claim transportation and freight expenses subject to the usual accounting and auditing rules and regulations:
  - 3.2.1. Permanent officials and employees from DENR Central Office, Line and Staff Bureaus, Attached Agencies, Regional Offices, PENROs and CENROs who are reassigned to other DENR offices due to the exigency of service.
  - 3.2.2. The concerned Official/employee shall be cleared of financial, property and work accountabilities, including the turn-over of complete and relevant reports/records/documents and other references/information.
- 3.3. Non-Entitlement to claim transportation and freight expenses:
  - 3.3.1. Reassigned officials/employees due to promotion shall not be entitled to claim the transportation and freight expenses incurred.
  - 3.3.2. Officials/employees who are reassigned to any DENR office where their place of domicile is located shall not be entitled to claim transportation and freight expenses.
  - 3.3.3. Officials/employees who are reassigned to other DENR Offices based on personal request shall not be entitled to claim transportation and freight expenses.

#### **SECTION 4. Definition of Terms**

- 4.1. Permanent/Original Station – the particular office or station where the position is located as indicated on the appointment paper (Section 13.a.1 of Civil Service Commission (CSC) Resolution No. 1800692 dated 3 July 2018)
- 4.2. Reassignment – movement of an employee across the organizational structure within the same department or agency, which does not involve a reduction in rank, status or salary. (Section 13 of CSC Resolution No. 1800692 dated 3 July 2018)
- 4.3. Exigency of public service – situations wherein there will be disruption in the delivery of basic or vital services or emergency/crisis situation or there is a need to respond to the demands of public service (Section 13.a.3 of CSC Resolution No. 1800692 dated 3 July 2018)
- 4.4. Transportation Expense – the actual fares of the authorized modes of transportation (e.g. land, sea and air) for local travels from the permanent official station to the destination or place of assignment. (Department Memorandum Circular No. 2019-08 dated 27 September 2019, “Guidelines on the Implementation of the New Rates of Expenses and Allowances for Official Local and Foreign Travels in Accordance with Executive Order No. 77”)
- 4.5. Freight Expense – refers to the price that is charged by a carrier/courier service providers for sending out cargo from the source location to the destination location. The amount of freight expense charged depends on the mode of transportation (e.g. ship, airplane, bus, car, motor, etc.) used to deliver the cargo.

**SECTION 5. Documentary Requirements.** The reassigned official/employee shall submit claim for one-time payment/reimbursement for transportation and freight expenses incurred, in reasonable detail with attached supporting documentary requirement, as follows:

- 5.1. Disbursement Voucher (Box A shall be certified by the End-user concerned)<sup>1</sup>;
- 5.2. Special Order duly approved by the Authorized Official per DAO 2022-09 dated May 30, 2022, Manual of Authorities on Human Resource Matters. Templates for the SO are attached as Annex A and A1 for single and multiple reassignments, respectively;
- 5.3. Approved Travel Order and Itinerary of Travel;
- 5.4. Receipt/s of Payment (Valid OR, Cash Invoice, Certification of Expenses Not Requiring Receipts, Acknowledgement Receipt, Voucher Receipt, Credit Card Payment Slip, Bill of Lading for Cargo)<sup>2</sup>;
- 5.5. Paper/electronic plane ticket, boat or bus tickets, boarding pass, terminal fee;
- 5.6. Signed Reporting for Duty by the authorized official; and
- 5.7. Other related documents pertaining to travel expenses as prescribed in COA Circular No. 2012-001 dated 14 June 2012<sup>3</sup>.

---

<sup>1</sup> DAO 2022-14 dated June 17, 2022, “Manual of Authorities on Financial Matters”

<sup>2</sup> COA Circular No. 2004-06 dated September 9, 2004, “Guidelines and Principles on the Acceptability of the Evidence of Receipt of Payment for Disbursements.”

<sup>3</sup> COA Circular No. 2012-001 dated June 14, 2012, “Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions.”

**SECTION 6. Timeline for the Submission of Claims.** All claims for transportation and freight expenses of qualified DENR officials/employees reassigned to other DENR offices should be submitted as soon as possible or not later than three (3) months<sup>4</sup> after the reassignment and the delivery of the cargo. Claims shall be processed provided that reimbursement was obligated and submitted to Accounting Division/Section/Unit with complete supporting documents within the calendar year as stated under Section 1.a of the EO 91<sup>5</sup>.

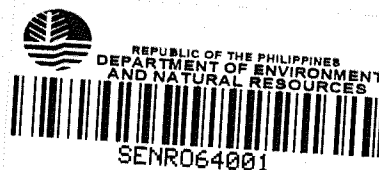
**SECTION 7. Source of Fund.** The reimbursement of transportation and freight expenses shall be charged against the Maintenance and Other Operating Expenses (MOOE) of the Office where the official/employee is reassigned subject to the usual accounting and auditing rules and regulations.

**SECTION 8. Separability Clause.** If any provision of this Circular shall be held invalid or unconstitutional, the other portions or provisions hereof which are not affected shall continue in full force and effect.

**SECTION 9. Repealing Clause.** All circulars and other similar issuances inconsistent herewith are hereby revoked, amended, or modified accordingly.

**SECTION 10. Effectivity.** This Circular shall take effect immediately.

MARIA ANTONIA WULO LOYZAGA  
Secretary



<sup>4</sup> DENR Memorandum dated December 16, 2020, *‘Timely Submission of Claims to the Budget Division for the Approval of Obligation Request and Status (ORS) and to the Accounting Division for the Processing of Disbursement Vouchers (DVs)’*

<sup>5</sup> Section 1. Adoption of the Cash-Budgeting System under the Executive Order No. 91 dated September 9, 2020, *‘Adopting the Cash Budgeting System (CBS) Beginning Fiscal Year 2019, And for Other Purposes’*

**SPECIAL ORDER TEMPLATE FOR A DENR OFFICIAL/PERSONNEL  
AUTHORIZED TO BE REASSIGNED TO OTHER DENR OFFICE**

**(OFFICE LETTERHEAD)**

**SPECIAL ORDER**  
No. 202 - \_\_\_\_\_

**SUBJECT : REASSIGNMENT OF (NAME AND DESIGNATION OF DENR  
OFFICIAL/EMPLOYEE) FROM (CURRENT DENR OFFICE)  
TO (DENR OFFICE WHERE THE DENR OFFICIAL/  
EMPLOYEE IS TO BE REASSIGNED)**

In the interest of the service, (Name and Designation of DENR Official/Employee) is hereby reassigned from (current DENR Office) to the (DENR Office to be reassigned).

As such, he/she shall clear himself/herself from all work, property and financial responsibilities in his/her present place of assignment before reporting to the (DENR Office to be reassigned). He/She shall inform the undersigned in writing, through the Human Resource Development Service/Division/Unit, of his/her compliance with this Order for record purposes.

This Order shall take effect immediately and shall be in force for one year effective from the date of assumption of duty.

**AUTHORIZED APPROVING OFFICIAL**  
(Per DAO 2022-09 dated May 30, 2022  
Manual of Authorities on Human Resource Matters)

**SPECIAL ORDER TEMPLATE FOR MULTIPLE REASSIGNMENTS  
OF DENR OFFICIALS/PERSONNEL TO OTHER DENR OFFICES**

**(OFFICE LETTERHEAD)**

**SPECIAL ORDER**  
No. 202 - \_\_\_\_\_

**SUBJECT : REASSIGNMENT OF SOME DENR OFFICIALS/  
EMPLOYEES TO OTHER DENR OFFICES**

In the interest of the service, the following DENR officials/employees are hereby reassigned:

<b>NAME</b>	<b>POSITION</b>	<b>CURRENT OFFICE</b>	<b>OFFICE REASSIGNED</b>

As such, they shall clear themselves from all work, property and financial responsibilities in their present place of assignment before reporting to the Office where they are reassigned. They shall inform the undersigned in writing, through the Human Resource Development Service/Division/Unit, of their compliance with this Order for record purposes.

This Order shall take effect immediately and shall be in force for one year effective from the date of assumption of duty.

**AUTHORIZED APPROVING OFFICIAL**  
(Per DAO 2022-09 dated May 30, 2022  
Manual of Authorities on Human Resource Matters)