



Republic of the Philippines
Department of Environment and Natural Resources
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MEMORANDUM

FOR/TO : All Undersecretaries
All Assistant Secretaries
All Service Directors
All Bureau Directors
All Regional Executive Directors
All Assistant Regional Directors
All PENROs
All Personnel Concerned

FROM : The Undersecretary
Finance, Information Systems and Climate Change

SUBJECT : **PAYMENT OF EXTRAORDINARY AND MISCELLANEOUS EXPENSES (EME)**

DATE : MAR 17 2021

In order to standardize and streamline the payment of EME, the issuance of this Memorandum is deemed necessary for the disbursement of funds for the claims of EME.

1. Extraordinary and miscellaneous expenses shall include, but not limited to, expenses incurred for¹:
 - a) Meetings, seminars and conferences;
 - b) Official entertainment;
 - c) Public relations;
 - d) Educational, athletic and cultural activities;
 - e) Contributions to civic or charitable institutions;
 - f) Membership in government associations;

¹ a) Section 44 of the General Appropriations Act (GAA) of 2021 (RA 11518) and the related provision on the subsequent GAAs
b) Section II. Scope and Coverage of the COA Circular 89-300 dated March 21, 1989 (Audit Guidelines on Disbursement for Extraordinary and Miscellaneous Expenses in National Government Agencies Pursuant to Section 19 and other Related Section of RA 6688 (GAA for 1989))

- g) Membership in national professional organizations duly accredited by the Professional Regulation Commission;
- h) Membership in the Integrated Bar of the Philippines;
- i) Subscription to professional technical journals and informative magazines, library books and materials;
- j) Office equipment and supplies; and
- k) Other similar expenses not supported by the regular budget allocation.

In case of deficiency, the requirements for the foregoing purposes shall be charged against available allotments of the agency concerned. No portion of the amounts authorized herein shall be used for the payment of salaries, allowances and other benefits, and confidential and intelligence expenses.

- 2. The entitlement of the benefit provided under the GAA shall be on a strictly non-commutable or reimbursement bases.²
- 3. The following are the documentary requirements for the reimbursement of EME³:
 - a) Invoices/receipts for GOCCs/GFIs and LGUs;
 - b) Receipts and/or other documents evidencing disbursement, if these are available, or in lieu thereof, certification executed by the official concerned that the expense sought to be reimbursed have been incurred for any of the purposes contemplated under the provisions of the GAA in relation to or by reason of his position, in case of NGAs;
 - c) Other supporting documents as are necessary depending on the nature of expense charged.

For guidance and strict compliance.


ATTY. ANALIZA REBUELTA-TEH.


² Section III.4 of the COA Circular No. 89-300 dated March 21, 1989 ((Audit Guidelines on Disbursement for Extraordinary and Miscellaneous Expenses in National Government Agencies Pursuant to Section 19 and other Related Section of RA 6688 (GAA for 1989)

³ Section 7.0 of the COA Circular No. 2012-001 dated June 14, 2012, Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions