



Republic of the Philippines  
**Department of Environment and Natural Resources**

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**MEMORANDUM**

**FOR** : All Concerned Officials and Employees  
DENR Central Office, Bureaus, Regional Offices,  
PENROs and CENROs

**FROM** : The Undersecretary  
Legal, Administration, Human Resources and Legislative Affairs

**SUBJECT** : **PROCEDURAL GUIDELINES IN THE PAYMENT OF  
SERVICES RENDERED BY PERSONNEL HIRED UNDER  
CONTRACT OF SERVICE**

**DATE** : APR 14 2021

In consonance with the Department of Budget Management's Circular Letter No. 2013-16 re: implementation of the Expanded Modified Direct Payment Scheme for Accounts Payable Due Creditors/Payees of All National Government Agencies, and other succeeding Circulars issued, the attached Procedure for the Payment of Services Rendered by Personnel Hired under Contract of Service is hereby implemented.

A Focal Person shall be designated in every Office/Division/Unit who shall be responsible for the preparation of payroll supporting documents and coordination with the processing Offices.

All concerned Officials and Head of processing Offices/Unit shall ensure timely compliance thereof.

For strict compliance.

  
ATTY. ERNESTO D. ADOBO JR., *CESO I*

MEMO NO. 2021 - 290

**PROCEDURE IN THE PAYMENT OF SERVICES RENDERED BY  
PERSONNEL HIRED UNDER CONTRACT OF SERVICE**

OFFICIAL/OFFICE	ACTIVITY	TIMELINES (MAXIMUM)
1. Personnel Division/Section/ Unit	<ul style="list-style-type: none"> <li>• Print Daily Time Record (DTR) and Payroll (P) on the working day (hereinafter referred to as printing day) following the cut-off dates, which are on the 15<sup>th</sup> and last day of the month.</li> <li>• Personnel Division assigned timekeeper to affix signature upon completion of checking and verification of entries in the DTR.</li> <li>• Attach Checklist of Requirements (Annex A).</li> </ul> <p>Notes:</p> <ul style="list-style-type: none"> <li>• The Focal Person/Alternate of the concerned office/division shall coordinate with Personnel Division on those COS under a work-from-home arrangement.</li> <li>• Supporting Documents must be submitted to Personnel Division not later than 12:00 noon of the working day before the cut-off date.</li> </ul>	1 day
2. Concerned Office/Division/ Section/Unit	<ul style="list-style-type: none"> <li>• Focal Person/Alternate to collect the final DTR, P and Checklist of Requirements from the Personnel Division on the working day following the Printing Day.</li> <li>• Concerned Contract of Service Personnel attach Accomplishment Report (AR), Obligation Request and Status (ORS), copy of Contract and other supporting documents.</li> <li>• Concerned Contract of Service Personnel sign DTR and AR.</li> <li>• Head of Office sign AR, DTR and P.</li> <li>• Focal Person/Alternate accomplish the Checklist of Requirements and sign the "Certify" portion.</li> <li>• Focal Person/Alternate forward complete documents with accomplished Checklist of Requirements to the Accounting Division not later than 3:00 pm of every 17<sup>th</sup> day of the month and 2<sup>nd</sup> day of the succeeding month.</li> </ul> <p>Notes:</p> <ol style="list-style-type: none"> <li>1. Any request for changes in the DTR or additional claims shall be processed in a separate claim</li> <li>2. Any payroll submitted to the Accounting Division after the cut-off of 3:00 pm of the 17<sup>th</sup> day of the month and 2<sup>nd</sup> day of the succeeding month will be processed but will not be covered by the applicable timelines of this guidelines</li> </ol>	6 hours
3. Accounting Division/Section/ Unit	<ul style="list-style-type: none"> <li>• Process P.</li> <li>• Prepare Payroll Register (PR), Disbursement Voucher (DV) and List of Due and Demandable Accounts Payable – Advice to Debit Accounts (LDDAP-ADA).</li> </ul>	1 day and 4 hours

	<ul style="list-style-type: none"> <li>• Process DV and LDDAP-ADA.</li> <li>• Accountant sign P, DV and LDDAP-ADA based on the Manual of Authorities.</li> <li>• Forward P, DV and LDDAP-ADA to Cashier Section/Unit not later than 10:00 am (cut-off) of the 19<sup>th</sup> day of the month and 4<sup>th</sup> day of the succeeding month.</li> </ul> <p>Note: Payroll received within the cut-off time of 3:00 pm of the 17<sup>th</sup> day of the month and 2<sup>nd</sup> day of the succeeding month shall be submitted by the Accounting Division to the Cashier Section/Unit not later than 10:00 am of the 19<sup>th</sup> day of the month and 4<sup>th</sup> day of the succeeding month.</p>	
4. Cashier Section/Unit	<ul style="list-style-type: none"> <li>• Prepare Advice of LDDAP-ADA.</li> <li>• Sign ADA and Advice of LDDAP-ADA.</li> </ul> <p>Note: 1. Transmit Advice of LDDAP-ADA and LDDAP-ADA to Land bank after approval by the approving official</p>	3 hours
5. Approving Official	Approve LDDAP, countersign ADA and sign Advice of LDDAP-ADA based on the Manual of Authorities.	1 hour
Total Number of Days – DENR		3 Days and 6 Hours
Land Bank of the Philippines	<ul style="list-style-type: none"> <li>• Credit cash to the corresponding ATM accounts of Contract of Service Personnel.</li> </ul>	1 day – 2 days

*Note: If the cut-off date falls on a Saturday, Sunday or Holiday, the same is move to the next working day.*

**CHECKLIST OF REQUIREMENTS**  
(Contract of Service Payroll)

Name of Office: \_\_\_\_\_

1. Duly signed Daily Time Record (and attachments, if applicable)

Name of Second Party	Checked & Verified by PD	DTR signatures		With request for change		Details of change/s requested
		Orig	E-sign	None	Yes	

*Note: Additional claims due to requests for change/s in the herein DTR entries shall be processed separately.*

2. Duly signed Accomplishment Report and Copy of ORS attached

Name of Second Party	Accomplishment Report		Signed by COS		Signed by Immediate Supervisor		Copy of ORS attached
	On-site	WFH	Orig	E-sign	Orig	E-sign	

3. Duly signed Payroll attached (Please check): \_\_\_ Original Signature \_\_\_ E-signed

*Note: E-signed documents will require countersign of person/s concerned before the next cut-off date. Succeeding claims will not be processed until these documents have been countersigned.*

I hereby certify that the herein declared attached documents are complete and that the herein checklist entries are true and correct.

\_\_\_\_\_  
Printed Name and Signature of Focal Person/Alternate

Date/Time Stamps:

Action	Name and Signature of Receiving Officer/Person	Date	Time
Received by Focal Person			
Received by Accounting Division			
Received by Cashier Section			