

**DENR Memorandum Circular
No. 08
January 20, 1994**

**SUBJECT : Implementation of the Budget and Work Plan
(BWP) in the Department Proper.**

In the interest of the service and in order to achieve greater efficiency, effectiveness, consistency and uniformity of financial disbursement operation in the Central Office, the following guidelines in the implementation of the Budget and Work Plan (BWP) is hereby issued:

PERSONAL SERVICES:

1. Salaries, Wages, PERA, ACA, RATA, Steps Increment shall be allocated per Office to conform with the new 1994 reformed budgetary structure.
2. The practice of charging salaries and RATA of detailed personnel against Central Office funds shall not be allowed.
3. Request for authority to render overtime services compensable by the hour shall be supported by certification of savings from Personal Services duly certified by the Budget Division.
4. Payments of loyalty pay, monetization, clothing/uniform allowance, subsistence and laundry allowance of health workers (authorized under Magna Carta of Health) and court appearances may be allowed subject to the availability of savings for Personal Services.
5. Agency Staffing Summary for regular position and non-regular position shall be prepared by the Personnel Division.

MAINTENANCE AND OTHER OPERATING EXPENSES:

A. TRAVELING EXPENSES

1. Travel plan shall be prepared by service/office per quarter.
2. Traveling expenses for conference, workshop, committees, and task forces shall be charged against the allocation of respective office/service of the employee/participant.

B. SUPPLIES AND MATERIALS

1. Approved supplies and materials procurement plan prepared by service/office per quarter must be submitted to the General Services Division (GSD) which shall be the basis in the procurement thereof.

C. GASOLINE, OIL AND SPARE PARTS

1. The quarterly consumption of gasoline, oil and spare parts shall be prepared and charged as follows:
 - a. Respective Office/Service
 - 1) Gasoline, oil, additives and spare parts purchased outside Metro Manila
 - 2) Tires and batteries
 - b. General Administrative and Support Services
 - 1) Gasoline, oil, additives and spare parts taken from the authorized service centers
 - 2) Expenses for general dispatch motor vehicles

D. REPAIR AND MAINTENANCE OF GOVERNMENT VEHICLES

- 1) Schedule for the repair of government motor vehicles shall be prepared by the GSD.
- 2) Major repair of government vehicle shall only be awarded to accredited and if possible, to at least 3 star motor repair shops, chargeable against the respective service/office allocation.
- 3) Minor repair incurred outside Metro Manila shall be charged against the respective service/office allocation.

E. OTHER SERVICES:

1. The GSD shall prepare the contracts and charged as follows:
 - a. Respective Office/Service
 - 1) Repair and Maintenance of office equipment, copying machine, typewriters, computers and air-conditioners
 - 2) Fabrication, repair and revarnishing of office furnitures and fixtures
 - 3) Lease of copying machines, mobiline, easy call, fax machines and postal box
 - 4) Subscription and printing
 - 5) Xerox and reproduction service
 - 6) Post Office meter stamp machine
 - 7) All other expense item classified as "Other Services" not covered by item b below
 - b. General Administrative and Support Services
 - 1) Janitorial services
 - 2) Security services

- 3) Postal/delivery services
- 4) Communication services
- 5) Telegraphic transfer

CAPITAL OUTLAY

In coordination with the GSD and Budget Division, the respective office/service shall prepare the following:

1. Schedule of equipment outlay which should be lumped in one quarter only.
2. Schedule for Land and Land Improvement Outlay which should be lumped in one quarter also

GENERAL GUIDELINES

1. Each service/office is required to submit to Budget Division an approved Budget and Work Plan (BWP), including its supporting schedules.
2. Any deviation from the BWP shall be recommended by the concerned head of office for approval by the ASEC for Management Services.
3. Each Service/Office should assign a principal and alternate BWP specialist/controller who shall be responsible for the preparation of their respective quarterly BWP. He shall monitor and record all fund disbursements.
4. All fund disbursements shall be subject to the clearance and approval of the Service Director or an authorized representative which shall be stamped on the face of the disbursement voucher/Purchase Order.
5. All unexpended balances of allotment at the end of each quarter shall be automatically withdrawn to form part of the contingency account of the Secretary, except for office supplies and materials and mandatory expense items.

6. Any fund transfer/memorandum of agreement (MOA) shall be charged against their specific activities or office allocation.
7. The Central Office-based FAPs must share with the mandatory expenses in accordance with the attached list - Annex "A"
8. Likewise, traveling expenses, office supplies and maintenance of government vehicles under the Office of the Secretary, Undersecretary and Assistant Secretary may be charged against Central Office-based FAPs as the need arises.
9. All mandatory expenses shall be coursed through the GSD for proper control.
10. Heads of Office/Service shall not incur nor authorize expenses or obligations in excess of the allotment authorized in their respective BWP. Parties responsible for the incurrence of overdrafts shall be held personally liable therefor.
11. Expenses chargeable against contingency account shall be subject to the approval of the Assistant Secretary for Management Services.

For strict compliance.

ANGEL C. ALCALA
Secretary

Recommending Approval:

RAMON J. P. PAJE
Assistant Secretary for Management Services