

DENR Memorandum Circular
No. 2000-13
July 12, 2000

**SUBJECT : Guidelines On The Reimbursement
Of Expenditures.**

Pursuant to Malacañang Administrative Order No. 372 dated December 27, 1997 on the "*Adoption of Economy Measures In Government for FY 1998*", General Appropriation Act (GAA), Commission on Audit (COA) Circular No. 89-300 dated March 21, 1989 and in compliance with Audit Memorandum Order No. 99-0010 dated August 4, 1999, the following corrective measures are hereby prescribed:

1. Reimbursement of expenses shall be In accordance with the Program of Expenditure and accounting and auditing regulations.
2. Officials down to Division Chief level are authorized to reimburse expenses whether the expenses were incurred by the Official concerned in the performance of his/her duties or for the purchase of supplies and materials for their respective Offices.
3. Officials and employees are authorized to reimburse traveling expenses incurred in the performance of his/her duties as authorized.

This Circular shall take effect immediately.

(Sgd.) ANTONIO H. CERILLES
Secretary