



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

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20 APR 2021	
BY: <u>AREV</u>	DATE: <u>2001-4-20</u>
TIME: <u>11:50 AM</u>	BY: <u>Rev</u>
OUTGOING <u>CRED</u>	

**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. EMMANUEL D. ADOBO JR., CESO I**

MEMO NO. 2021 - 290