



Republic of the Philippines
Department of Environment and Natural Resources
Visayas Avenue, Diliman, Quezon City
Tel Nos. (632)929-66-26 to 29 | (632)929-62-52
929-66-20 | 929-66-33 to 35
929-70-41 to 43

MEMORANDUM

TO : BUREAU DIRECTORS – FMB, LMB, PAWB and ERDB ; *EMB ; MCB*
REGIONAL EXECUTIVE DIRECTORS – DENR Region 1 - 13,
NCR and CAR ; *RD's of MCB + EMB*
NANAN

FROM : THE UNDERSECRETARY FOR MANAGEMENT AND
TECHNICAL SERVICES

SUBJECT : GUIDELINES ON BUDGETARY TREATMENT OF
COMMITMENTS/OBLIGATIONS AND REVISED
PROCEDURE FOR PAYMENT OF ACCOUNTS PAYABLE OF
NATIONAL GOVERNMENT AGENCIES

DATE : February 4, 2004

The Department of Budget and Management issued the following Circular Letters for your information and guidance:

<u>Particulars</u>	<u>Date</u>	<u>Subject</u>
Circular Letter 2004-2	January 26, 2004	Budgetary Treatment of Commitments/Obligations of the National Government
Circular Letter 2004-3	January 26, 2004	Revised Procedure for Payment of Accounts Payable of National Government Agencies

Attached are copies of the said circulars for your reference.

Strict compliance is enjoined.


ROLANDO L. METIN

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