



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

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**MEMORANDUM**

TO/FOR : **ALL OFFICES**  
DENR Central Office

FROM : **THE UNDERSECRETARY**  
Finance, Information Systems and Climate Change

SUBJECT : **DEADLINE FOR SUBMISSION OF OBLIGATION REQUEST  
AND STATUS (ORS) AND DISBURSEMENT VOUCHERS  
(DVs)**

DATE : **OCT 23 2020**

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Pursuant to COA and DBM Joint Circular No. 2014-1 dated July 2, 2014, government agencies are mandated to submit Budget and Financial Accountability Reports (BFARs) to DBM and COA within 15<sup>th</sup> day after the end of each quarter and Executive Order No. 91 dated September 9, 2019, adopting the Cash Budgeting System Beginning Fiscal Year 2020, and for Other Purposes. As stated in Section 1.A of the said EO no. 91, all authorized appropriation shall be available for obligation and disbursement only until the end of each fiscal year (FY).

To ensure that all claims are settled before the closing of the books for FY 2020, please submit the Obligation Request and Status (ORS) and Disbursement Vouchers (DVs) together with the complete documentary requirements to the Budget Division not later than **December 4, 2020**.

It is understood that only claims for salaries, compensation of contractual services personnel and mandatory expenditures will be accommodated for processing up to December 29, 2020.

For strict compliance.

  
**ATTY. ANALIZA REBUELTA – TEH, CESO I**

