



DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES  
KAGAWARAN NG KAPALIGIRAN AT LIKAS NA YAMAN



MEMORANDUM

FOR : **The OIC Director**  
Human Resource Development Service

**The Bureau Directors**  
FMB, LMB, BMB, ERDB, EMB and MGB

**The Regional Executive Directors**  
DENR Regions 1-13, CAR and NCR

**The Heads of Attached Agencies**  
NAMRIA, NWRB and PCSDS

FROM : **The OIC Director**  
Financial and Management Service

SUBJECT : **DEADLINE FOR SUBMISSION OF REQUESTS FOR ISSUANCE OF SPECIAL ALLOTMENT RELEASE ORDER (SARO) AND THE CORRESPONDING NOTICE OF CASH ALLOCATION (NCA) TO COVER THE PAYMENT OF MONETIZATION OF LEAVE CREDITS**

DATE : 26 September 2024

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This refers to the request for the monetization of leave credits to be forwarded to the DENR Central Office for issuance of Special Allotment Release Order (SARO) and corresponding Notice of Cash Allocation (NCA), by the Department of Budget and Management (DBM).

Pursuant to Section 3.3 of the National Budget Circular (NBC) No. 592 dated 02 January 2024, the validity of the Personnel Services (PS) allotment for FY 2024 is until 31 December 2024. In view of this, please submit the said request with **complete documentary requirements** to the Human Resource Development Service (HRDS), **on or before 07 October 2024**. The HRDS will submit the requests to the FMS – Budget Division not later than **11 October 2024**. This will give us an ample time to evaluate all the requests.

Any request received by the HRDS and FMS – Budget Division beyond the prescribed date of submission shall be submitted to the DBM on the following year.

For your immediate appropriate action.

  
**IMELDA R. DELA CRUZ**

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3.3 The validity of the following appropriations are as follows:

APPROPRIATION SOURCE	ALLOTMENT CLASS	RELEASE	OBLIGATION	DISBURSEMENT
FY 2024 GAA, R.A. No. 11975 (Programmed Appropriations)	Personnel Services (PS)	until December 31, 2024		
	Maintenance and Other Operating Expenses (MOOE)	until December 31, 2025		
	Capital Outlays (CO)			
	Subsidies to GOCCs and LGUs	until December 31, 2025	until fully expended	
FY 2024 GAA, R.A. No. 11975 (Unprogrammed Appropriations)	PS	until December 31, 2024		
	MOOE	until December 31, 2024	until December 31, 2025	
	CO			
	Subsidies to GOCCs and LGUs		until fully expended	
FY 2023 GAA, R.A. No. 11936 (Continuing Appropriations)	MOOE	until December 31, 2024		
	CO			
	Statutory Shares of LGUs	until December 31, 2024	until fully expended	
Automatic Appropriations	RLIP, PS portion of SAGF, Pensions of Former Presidents or their Surviving Spouses, Net Lending, Interest Payments, and Tax Expenditure Fund	until December 31, 2024		
	SAGF (MOOE and CO)	until December 31, 2024	until December 31, 2025	
	National Tax Allotment (NTA) and Annual Block Grant		until fully expended	

3.4 As for disbursements, obligations for programs/activities/projects (P/A/Ps) covered by valid contracts, which are yet to be completed/delivered by end of the year, shall be considered as Not Yet Due and Demandable Obligations (NYDDO). Once these goods/services/projects have been delivered/rendered/completed and accepted beyond the validity period of the FY 2024 appropriations, then the same will be considered as due and demandable Accounts Payable