



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



MEMORANDUM

**FOR : All Offices
DENR Central Office**

**FROM : The Undersecretary
Finance, Information Systems and Climate Change**

**SUBJECT : POOLING OF UNOBLIGATED BALANCES UNDER
MAINTENANCE AND OTHER OPERATING EXPENSES
(MOOE) FOR FY 2024 AS OF NOVEMBER 30, 2024**

DATE : 30 October 2024

In anticipation of the grant of the Collective Negotiation Agreement (CNA) Service Recognition Incentive (SRI) to Government Employees and Gratuity Pay for the Contract of Service (COS) and Job Orders (JOs) which were already authorized for the past five (5) years since FY 2019 to FY 2023, the Financial and Management Service shall pool all the available MOOE balances as of November 30, 2024 to support the funding requirements of the aforementioned benefits for FY 2024 and Central Office mandatory expenses.

Please be reminded that the deadline of submission of Obligation Request and Status (ORS) with complete documentary requirements is not later than 16 December 2024.

For clarifications, please coordinate with your assigned focal person in the Budget Division.

For information.


ATTY. ANALIZA REBUelta-TEH

MEMO NO. 2024 - 971