



Republic of the Philippines  
**Department of Environment and Natural Resources**  
Visayas Avenue, Diliman, Quezon City  
Tel Nos. 929-6626 to 29; 929-6633 to 35  
926-7041 to 43; 929-6252; 929-1669  
Website: <http://www.denr.gov.ph> / E-mail: [web@denrgov.ph](mailto:web@denrgov.ph)

MEMORANDUM

FOR : The Regional Executive Director  
DENR – Region IVB  
Roxas Boulevard, Manila

FROM : The Director  
Financial and Management Service

SUBJECT : SPECIAL ALLOTMENT RELEASE ORDERS (SAROs) TO  
EFFECT THE MODIFICATION IN MAINTENANCE AND OTHER  
OPERATING EXPENSES (MOOE) ALLOTMENT FROM ONE  
OPERATING UNIT TO ANOTHER TO COVER THE GRANT OF  
GRATUITY PAY FOR FY 2022

DATE : 03 March 2023

DENR MIMAROPA RECORDS SECTION <b>RECEIVED</b>	
MAR 17 2023	
<input type="checkbox"/> INCOMING	<input type="checkbox"/> OUTGOING
BY: _____	DATS NO. _____
TIME: _____	

We are transmitting copies of the Special Allotment Release Orders (SAROs) dated 02 March 2023 to effect the modification in MOOE allotment from one operating unit to another to cover the grant of Gratuity Pay for FY 2022 to qualified Contract of Service (COS) and Job Order workers of DENR-OSEC pursuant to Administrative Order No. 03, s 2022 and Section 78 of the General Provisions of RA 11639 (FY 2022 GAA) with the total amount of **Two Hundred Five Thousand Pesos (P205,000.00)** to wit:

OFFICE	SARO NUMBER	AMOUNT
PENRO Occidental Mindoro	SARO-BMB-E-23-0013497	P 5,000.00
PENRO Oriental Mindoro	SARO-BMB-E-23-0013541	43,000.00
PENRO Palawan	SARO-BMB-E-23-0013498	157,000.00
TOTAL		P 205,000.00

Pursuant to item 4.1 of the DBM Circular Letter No. 2022-8 dated 22 April 2022, the DBM shall officially release/issue Digital SAROs solely through the DBM SARO Viewer. The printing of SAROs on security paper by the Central Printing and Releasing Unit of the Office of the DBM Secretary will be discontinued, thus encouraging to download digital SAROs from the DBM SARO Viewer.

Kindly forward the SAROs to the concerned PENROs for information and reference.

The allotment herein released shall be valid for obligation until **December 31, 2023 only** as indicated in the SARO.

It is understood that the allotment herein authorized shall be used solely for the purposes indicated and disbursements therefrom shall be made in accordance with existing budgeting, accounting and auditing rules and regulations.

For your information and reference.

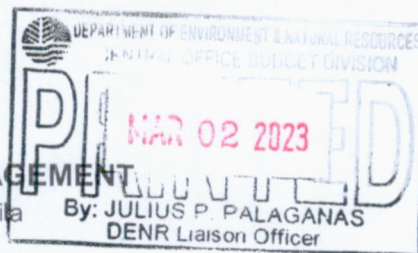
ANGELITO V. FONTANILLA





REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF BUDGET AND MANAGEMENT

General Solano Street, San Miguel, Manila



**SPECIAL ALLOTMENT RELEASE ORDER**

For Fiscal Year 2023

Department : Department of Environment and Natural Resources (DENR)	ORG CODE
Agency : Office of the Secretary	10 001 0500029
Operating Unit : PENRO Occidental Mindoro	(B1132)
Locality :	
Funding Source : Regular Agency Fund, Continuing Appropriations, RA 11639 (FY 2022 GAA) Specific Budgets of National Government Agencies	01 1 02 101

**Purpose :**

Modification in MOOE allotment from one operating unit to another to cover the grant of Gratuity Pay for FY 2022 to qualified Contract of Service (COS) and Job Order (JO) workers of DENR-OSEC pursuant to Administrative Order No. 03, s. 2022 and Section 78 of the General Provisions of RA 11639 (FY 2022 GAA).

MFO/PAP Code	Particulars	Object Code	Amount
310202100001000	Operations		
	OO : Natural resources sustainably managed		
	NATURAL RESOURCES CONSERVATION AND DEVELOPMENT PROGRAM		
	WILDLIFE RESOURCES CONSERVATION SUB-PROGRAM		
	Protection and conservation of wildlife		
	Maintenance and Other Operating Expenses		
	<b>TOTAL:</b>	50200000 00	
			P 5,000
			5,000
			P 5,000

Amount in words:

\*\*\* FIVE THOUSAND PESOS ONLY \*\*\*

**Notes:**

The allotment herein released shall be valid for obligation until December 31, 2023, pursuant to Republic Act No. 11639 dated December 30, 2021.

The allotment herein authorized shall be used solely for the purposes indicated and disbursements therefrom shall be made in accordance with existing budgeting, accounting, and auditing rules and regulations. It is the primary responsibility of the head of the Department, Bureau or Agency concerned to keep expenditures within the limits of the amount allotted.

Signed By: Amenah F. Pangandaman  
Department Secretary  
C=PH, O=DBM, I-CN: Gov-Signing CA  
Date: March 02, 2023

**AMENAH F. PANGANDAMAN**  
Secretary

In following - up, pls. cite barcode #SARO-2023-E00220B





REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF BUDGET AND MANAGEMENT

General Solano Street, San Miguel, Manila

**SPECIAL ALLOTMENT RELEASE ORDER**

For Fiscal Year 2023

Department : Department of Environment and Natural Resources (DENR)	ORG CODE
Agency : Office of the Secretary	10 001 0500030
Operating Unit : PENRO Oriental Mindoro	(B1132)
Locality :	
Funding Source : Regular Agency Fund, Continuing Appropriations, RA 11639 (FY 2022 GAA) Specific Budgets of National Government Agencies	01 1 02 101

Purpose :

Modification in MOOE allotment from one operating unit to another to cover the grant of Gratuity Pay for FY 2022 to qualified Contract of Service (COS) and Job Order (JO) workers of DENR-OSEC pursuant to Administrative Order No. 03, s. 2022 and Section 78 of the General Provisions of RA 11639 (FY 2022 GAA).

MFO/PAP Code	Particulars	Object Code	Amount
310205100001000	Operations		
	OO : Natural resources sustainably managed		
	NATURAL RESOURCES CONSERVATION AND DEVELOPMENT PROGRAM		
	FOREST AND WATERSHED MANAGEMENT SUB-PROGRAM		
	Forest Development, Rehabilitation, Maintenance and Protection		
	Maintenance and Other Operating Expenses		
	<b>TOTAL:</b>	50200000 00	
		P	43,000
			43,000
		P	<b>43,000</b>

Amount in words:

\*\*\* FORTY-THREE THOUSAND PESOS ONLY \*\*\*

Notes:

The allotment herein released shall be valid for obligation until December 31, 2023, pursuant to Republic Act No. 11639 dated December 30, 2021.

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Signed By: Amenah F. Pangandaman  
Department Secretary  
C=PH, O=DBM, I-CN: Gov-Signing CA  
Date: March 02, 2023

**AMENAH F. PANGANDAMAN**

Secretary

In following - up, pls. cite barcode #SARO-2023-E00217B



SARO No.:

SARO-BMB-E-23-0013541

Date of Issue:

March 02, 2023



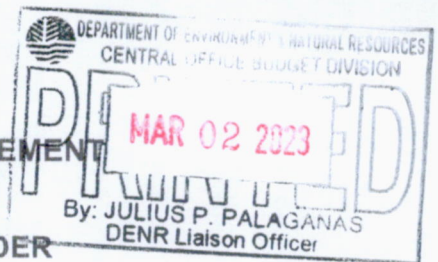


REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF BUDGET AND MANAGEMENT

General Solano Street, San Miguel, Manila

**SPECIAL ALLOTMENT RELEASE ORDER**

For Fiscal Year 2023



Department : Department of Environment and Natural Resources (DENR)	ORG CODE
Agency : Office of the Secretary	10 001 0500031
Operating Unit : PENRO Palawan	(B1132)
Locality :	
Funding Source : Regular Agency Fund, Continuing Appropriations, RA 11639 (FY 2022 GAA) Specific Budgets of National Government Agencies	01 1 02 101

**Purpose :**

Modification in MOOE allotment from one operating unit to another to cover the grant of Gratuity Pay for FY 2022 to qualified Contract of Service (COS) and Job Order (JO) workers of DENR-OSEC pursuant to Administrative Order No. 03, s. 2022 and Section 78 of the General Provisions of RA 11639 (FY 2022 GAA).

MFO/PAP Code	Particulars	Object Code	Amount
310203100001000	Operations		
	OO : Natural resources sustainably managed		
	NATURAL RESOURCES CONSERVATION AND DEVELOPMENT PROGRAM		
	COASTAL AND MARINE ECOSYSTEMS REHABILITATION SUB-PROGRAM		
	Management of Coastal and Marine Resources/Areas		
	Maintenance and Other Operating Expenses	50200000 00	P 57,000
	Operations		57,000
	OO : Natural resources sustainably managed		

**Amount in words:**

\*\*\* ONE HUNDRED FIFTY-SEVEN THOUSAND PESOS ONLY \*\*\*

**Notes:**

The allotment herein released shall be valid for obligation until December 31, 2023, pursuant to Republic Act No. 11639 dated December 30, 2021.

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In following - up, pls. cite barcode #SARO-2023-E00222B



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(Signature on the last page)

AMENAH F. PANGANDAMAN

Secretary

SARO No.:

SARO-BMB-E-23-0013498

Date of Issue:

March 02, 2023

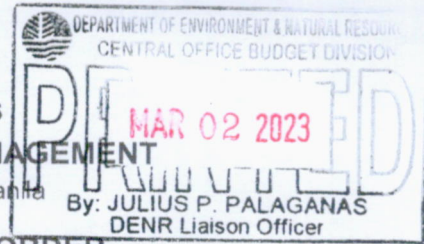


REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF BUDGET AND MANAGEMENT

General Solano Street, San Miguel, Manila

**SPECIAL ALLOTMENT RELEASE ORDER**

For Fiscal Year 2023



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Agency : Office of the Secretary	10 001 0500031
Operating Unit : PENRO Palawan	(B1132)
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MFO/PAP Code	Particulars	Object Code	Amount
310205100001000	NATURAL RESOURCES CONSERVATION AND DEVELOPMENT PROGRAM		
	FOREST AND WATERSHED MANAGEMENT SUB-PROGRAM		
	Forest Development, Rehabilitation, Maintenance and Protection		P 100,000
	Maintenance and Other Operating Expenses		100,000
	<b>TOTAL:</b>	50200000 00	<b>P 157,000</b>

**Amount in words:**

\*\*\* ONE HUNDRED FIFTY-SEVEN THOUSAND PESOS ONLY \*\*\*

**Notes:**

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Date: March 02, 2023

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SARO No.: SARO-BMB-E-23-0013498

Date of Issue: March 02, 2023