

MEMORANDUM

FOR : **All Staff Bureau Directors**
All Regional Executive Directors

FROM : **The OIC, Director**
Policy and Planning Service

SUBJECT : **GUIDELINES IN THE MODIFICATIONS OF THE**
ALLOTMENT FOR FY 2022

DATE : 27 DEC 2021

With reference to the approved FY 2022 Planning Guidelines, may we reiterate the provisions on the modification of allotment.

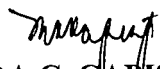
Under 19.2 of the approved FY 2022 Planning Guidelines, modification of allotment shall be in accordance with the budgeting rules and regulations as may be issued by the DBM:

- Head of Agencies for:
 - a. reallocation of an object of expenditure within an allotment class, and
 - b. project modifications authorized in the special provisions in this Act
- The DBM for:
 - a. for payment of Magna Carta benefits;
 - b. from one allotment class to another;
 - c. from one operating unit to another;
 - d. within special purpose fund;
- The President of the Philippines for the payment of Intelligence funds within the Executive Branch
- For the DENR OSEC, the modification of allotment within MOOE and Capital Outlay and within PAP shall be undertaken as follows:
 - For Staff Bureaus, the Director shall be responsible for the approval upon the recommendation of the Chief Planning Officer and the Budget Unit head.
 - For the Regional Field Offices (ROs and PENROs), the Regional Executive Directors through the ARD for Management Services shall be

responsible for the approval upon the recommendation of the Chief Planning Officer and the Chief Finance Officer.

- Such modification shall ensure that:
 - Accomplishment of the targets per approved Work and Financial Plans shall not be affected
 - Provision for mandatory expenditures under GAA for the year must be fully settled
 - Copy of report for all approved Modification Allotment Form (MAF) shall be submitted to the Budget Division, Central Office.

Please be guided accordingly.


MELINDA C. CAMISTRANO