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**MEMORANDUM**

**FOR : ALL OFFICES, BUREAUS, AND SERVICES**  
DSWD Central Office and Field Offices

**FROM : THE UNDERSECRETARY**  
General Administration and Support Services

**SUBJECT : FINANCIAL MANAGEMENT GUIDELINES NO. 25: EXTENSION**  
**ON THE DEADLINE OF SUBMISSION OF REQUEST FOR**  
**MODIFICATION OF FUND AND OBLIGATION UNDER**  
**CONTINUING APPROPRIATION**

**DATE : 02 SEPTEMBER 2020**

This is in relation to the Financial Management Advisory No. 02 on the deadline of submission of request for modification of fund.

Due to the various request from offices both in Central and Field Offices extending the deadline of July 31 submission, please be informed that we are extending the deadline until September 25, 2020 provided that said request for modification is approved by the Cluster Head and included in the revised Work and Financial Plan of the program/project.

Only one (1) request for modification per Program/Project/Activity will be accepted by the Finance and Management Service – Budget Division, hence, all Designated Finance Officers should closely coordinate with the Regional Offices counterpart on the various request for modification for consolidation into one single request.

Likewise, the deadline of incurring obligation under Continuing Appropriation is extended until September 30, 2020. Again, to ensure the full utilization of FY 2019 Continuing Appropriation, we encourage all OBS in Central and Field Offices to frontload the current obligations against the available continuing appropriation.

All request submitted beyond the extended deadline should secure first the approval of the Undersecretary for General Administration and Support Services prior to submission to Finance and Management Service – Budget Division.

For your information and appropriate action. Thank you.

  
**JOSE ERNESTO B. GAVIOLA**