

**MEMORANDUM**

**FOR** : **HEADS OF ALL OFFICES, BUREAUS, SERVICES AND UNITS**  
DSWD Central Office

**THE REGIONAL DIRECTORS**  
DSWD Regional Offices I to XII, NCR, CAR and CARAGA

**FROM** : **THE UNDERSECRETARY**

**SUBJECT** : **FINANCIAL MANAGEMENT GUIDELINES NO. 7, SERIES OF 2021: GUIDELINES ON THE REQUEST FOR REALLOCATION AND CHANGE OF PURPOSE OF CENTRALLY MANAGED FUNDS**

**DATE** : **28 JANUARY 2021**

In an effort to increase the efficiency of the service delivery, there is a need to revisit Financial Management Guideline No. 8, series of 2020. We have noticed that there are repeated processes performed in requests for reallocation of sub-allotment from **Centrally Managed Funds (CMF)** to Field Offices.

The change for object of expenditures as well as the change of purpose are repeatedly encoded by the processors of the Central Office Designated Finance Officers and by the Fund Controllers. Such repeated encoding does not facilitate the immediate processing and approval of the request.

In order to avoid repeated process, and the circuitous movement of requests, we have prepared a template for the request for reallocation of funds and change of purpose of funds. All submissions from OBSU and FOs pertaining to **requests for reallocation of funds and change of purpose of funds** shall follow the procedures below:

Step Number	Procedure	Office Responsible	Required Documents
1	Submit request following Reallocation Template to OBSU concerned. An electronically signed request will be accepted, if sent thru email	FOs	Reallocation template for <b>Reallocation of funds</b>
2	Review of request	OBSU concerned	use <b>checklist no.10</b> (copy attached) email sent by the FOs for request for reallocation
3	Recommend the request to the Cluster Head	OBSU concerned	
4	Approval of the request	Cluster Head	
5	Forward the approved request to FMS	OBSU concerned	



6	Process the request	FMS – BD	Assign Reallocation Control No. on every page of the request
7	Review and verify availability of Funds	FMS - BD	
8	Certify Availability of Funds	FMS - BD	
9	Concurrence of the Availability of Funds and of the Reallocation	Director for FMS/Undersecretary for GASSG	

Please note that **the FOs may not submit any request directly to the FMS** without the endorsement of the concerned OBSU and approval of the Cluster Head.

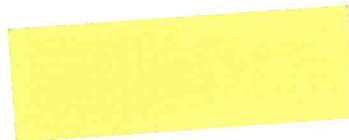
The FMS reserves the right to deny acceptance of submission without the approval of the Cluster Head concerned.

For any inquiries or clarifications regarding this guideline, you may contact the following:

Name	Position	Telephone Number/s
• Ms. Meriel P. Castillo	Chief, Budget Division for Regular Programs	Direct line: 951-7118 Trunk line: 931-8101-07 local 224/225 VOIP: 88570
• Ms. Odessa T. Villaceran	Chief, Budget Division for Special Programs	Direct line: 931-8149 Trunk line: 931-8101-07 local 216 VOIP: 88571

For your guidance and strict compliance.

  
JOSE ERNESTO B. GAVIOLA



**MEMORANDUM**

**FOR** : **PRINTED NAME OF OBSU HEAD**  
 Designation/Position  
 Office

**FROM** : **THE REGIONAL DIRECTOR**  
 DSWD Field Office \_\_\_

**SUBJECT** : **REQUEST FOR REALLOCATION/CHANGE OF PURPOSE OF FUNDS**

**DATE** : **xxx**

We would like to request for the reallocation of funds amounting to **Nine Million Pesos (P9,000,000.00)** under P/A/P **320104100001000 (PSIF-AICS) Current Appropriation.** The details are as follows:

SUB-ARO NO.	FROM			TO		
	Expenses/Purpose		Amount	Expenses/Purpose		Amount
	Object Title	Code		Object Title	Code	
VII-1	Traveling expenses	50201010-00	1,000,000.00	Training expenses	50202010-00	6,000,000.00
VII-5	Office supplies	50203010-00	5,000,000.00			
	Traveling expenses	50201010-00	2,500,000.00	Other supplies	50203990-00	2,500,000.00
<b>Total</b>			<b>19,000,000.00</b>			<b>9,000,000.00</b>

Please insert here paragraph for the justification of the request.

We have attached the following supporting documents:  
 a. Certificate of actual deficiency and sources of funds; and  
 b. Variance analysis.

It is understood that the disbursement of fund is subject to the existing budgeting, accounting and auditing rules and regulations.

For consideration and approval, please.

(esign is accepted, if sent thru email)  
**PRINTED NAME AND SIGNATURE OF THE REGIONAL DIRECTOR**

Recommending Approval as to Purpose:

Approved/Disapproved:

(original signature)  
**Printed name/signature of Head of Office/Bureau/Service**

(original signature)  
**Printed name/signature of Cluster Head**

Certification as to Availability of Funds:

Concurred by:

(original signature)

**MERIEL P. CASTILLO**  
Chief, Budget Division

(original signature)

**SIGNATORY** per Section II.O, AO 19, s. 2019<sup>1</sup>

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<sup>1</sup> Up to10M – FMS Director  
>10to25M – Asec for Support Services/ Usec for GASSG  
>25M - Usec for GASSG

**Checklist No. 10**  
 Modification, Reallocation or withdrawal of funds

<b>Date/Time</b> :	
<b>From</b> :	
<b>Subject</b> :	
<b>Amount</b> :	₱

<b>Particulars</b>	<b>Available</b> <small>(to be filled up by DFO)</small>		<b>Remarks</b> <small>(to be filled up by Budget Division, if any)</small>
	Yes	No	
<b>Common to all requests:</b>			
1. Within the prescribed timelines			
<b>Required documents:</b>			
1. Cluster Head-Approved request			
2. Updated Certificate of Availability of Fund			
3. Justification			
4.			
Prepared by:			
<b>Regional Budget Officer</b>			
<b>Designated Finance Officer</b>			
			<input type="checkbox"/> For compliance as stated above
			<input type="checkbox"/> Complied
			Reviewed by:
			<b>Chief, Budget Division/Fund Controller</b>