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<th>Procedure No:</th>
<th>ACA-PROC-COMP-0005</th>
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<tr>
<td>Procedure Title:</td>
<td>Budget Realignment Procedure</td>
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<tr>
<td>Related Policy:</td>
<td>ADM-POL-COMP-0011 Budget Realignment Policy</td>
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<tr>
<td>Date of Issuance:</td>
<td>S.Y. 2009-2010</td>
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<td>Effectivity:</td>
<td>S.Y. 2009-2010 to present</td>
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<td>One (1)</td>
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<td>Office of Origin:</td>
<td>Office of the Comptroller</td>
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<td>Supersedes Notification</td>
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**Procedure Description:**
This details the requirements, process and persons involved in the Budget Realignment process.

**Areas of Responsibility:**
Office of the Comptroller

**Procedure Details:**
- **Step 1.** The Department Head accomplishes the Budget Realignment Form.
- **Step 2.** The accomplished Budget Realignment Form is submitted to the Budget Clerk.
- **Step 3.** The Budget Clerk reviews the details of the request for Budget Realignment.
- **Step 4.** The Budget Clerk forwards the request to the Budget Officer.
- **Step 5.** The Budget Officer evaluates the request. In cases where there are details needed to be clarified, the Budget Officer communicates with the Department Head.
- **Step 6.** The Budget Realignment Form is forwarded to the Comptroller.
- **Step 7.** The approving authority for Budget Realignment will be dependent on the amount of budget requested. (See ADM-POL-COMP-0011 for details)
- **Step 7.** Once the proper authority has approved the Budget Realignment, the Department Head can proceed to the requisition.

**Procedure Approval Authority:**
Comptroller

**References:**
Budget Realignment Form

**Definition:**

**Help Page:**
Office of the Comptroller

**Prepared by:**
Planning, Funding and Development Office

**Approved by:**
[Signature]
Asst. Prof. Ariel de las Alas

**Date of Approval:**

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