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| Policy No: | ADM-POL-COMP-0009 |
| Policy Title: | Budget Realignment Policy |
| Implementation Procedure: | ACA-PROC-COMP-0005 Budget Realignment Procedure |
| Date of Issuance: | S.Y.2010-20011 |
| Effectivity: | S.Y. 2010-2001 to present |
| Page Number: | One (1) |
| Office of Origin: (Policy Expert) | Comptrollership |
| "Supersedes" Notification: | |
| Purpose of Policy: | This policy details the provisions in the application, processing and approval of Budget Realignment. |
| Detailed Policy Statement: | <ul style="list-style-type: none"> • Budget Realignment applies to departments who intend to divert and utilize their unused funds to projects and activities that need additional funding. • The projects and activities that need additional funding should be included in the approved operational plan. • All requests for budget realignment should be justified by the Department Head. • In cases when the projects and activities are not included in the operation plan, an approved project proposal by the Rector and President is required. • Only the Department Head can request for Budget Realignment. • A department is allowed to realign its budget once every semester. • The Budget Officer reviews and endorses all requests for Budget Realignment. • The authority who will grant the final approval of Budget Realignment will be dependent on the amount of budget requested. <ul style="list-style-type: none"> • Vice Rector for Financial Affairs – Php 100,000 and below • Rector and President – Php 100,001 to 250,000 • Economic Council – Php 250,001 to Php 500,000 • Board of Trustees – Php 500,001 and up |
| Applicability: | All Department Heads |
| Policy Approval Authority: | Comptroller |
| Related Policies or References | Budget Realignment Form |
| Definition: | |
| Approved by |  Asst. Prof. Ariel de las Alas |
| Date of Approval | |