<table>
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<th>Policy No:</th>
<th>ADM-POL-COMP-0009</th>
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<tr>
<td>Policy Title:</td>
<td>Budget Realignment Policy</td>
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<tr>
<td>Implementation Procedure:</td>
<td>ACA-PROC-COMP-0005 Budget Realignment Procedure</td>
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<td>Date of Issuance:</td>
<td>S.Y. 2010-20011</td>
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<td>Effectivity:</td>
<td>S.Y. 2010-2001 to present</td>
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<td>Office of Origin:</td>
<td>Comptrollership</td>
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<td>(Policy Expert)</td>
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"Supersedes" Notification: This policy details the provisions in the application, processing and approval of Budget Realignment.

**Detailed Policy Statement:**
- 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.
  - 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:**