



Republic of the Philippines  
**OFFICE OF THE SECRETARY**  
Elliptical Road, Diliman 1100 Quezon City  
+63(2) 8928-8741 to 64 and +63(2) 8273-2474



**MEMORANDUM ORDER**

No. 10  
Series of 2024

**SUBJECT: AMENDMENT CERTAIN PROVISION OF MEMORANDUM ORDER NO. 28, SERIES OF 2023, RE: GUIDELINES ON MODIFICATION IN THE ALLOTMENT**

In order to facilitate/fast-track requests for modification in allotment, the following provisions of Memorandum Order No. 28, Series of 2023 re: Guidelines on Modification in the Allotment, is hereby amended as follows:

**II. PROCEDURAL GUIDELINES**

**1. Modification in allotments subject to approval of the Heads of Agencies**

1.1. The modification of allotment shall be supported with:

1.1.1. Letter request from the agency's concerned;

1.1.2. Two (2) copies of the accomplished Modification Advice Form (MAF) - (Attachment 1) generated through online data sheet provided by the Central Office. The MAF must be duly signed by the approving authority, or his designated representative cited in item 1.6.1. thereof; and

1.1.3. Certification from the national banner programs and projects coordinator of the department or agency concerned.

1.2. The modification request in allotment must be made only on a quarterly basis or may be allowed on a case-to-case basis on the following conditions:

1.2.1. Additional mandatory expenses and other justifiable expenses deemed necessary for the implementation of the project/program;

1.2.2. Natural or human-related calamities, epidemics, and crises; and

1.2.3. Directive or instruction from the Secretary for the unforeseen activity, new programs and projects approved by the Head of Agency.



- 1.3. The agency will submit the Letter Request, accomplished MAF, and other necessary documents to the Central Office - Budget Division.
- 1.4. The Central Office-Budget Division will process the requests of the concerned OUs if they are supported by certification and allowed by the banner programs and project coordinators. Requests with complete documents will be endorsed to the next office concerned for approval.
- 1.5. No modification in allotment will be processed if the supporting documents submitted by the concerned OUs are electronic copies only.

### III. MISCELLANEOUS PROVISIONS

#### 1. Limitations


- 1.1. It is emphasized that the submitted hard copy must have the same content as the submitted soft copy. In the event of any consistency or discrepancy in figures, the soft copy encoded by agency representatives shall prevail and will be regarded as the official submission of the agency.
- 1.2. In no case should the object of expenditures be modified to use as allowable MOOE items as a source of savings for the payment of CNA incentives. CNA incentives shall be sourced solely from available balances of allowable MOOE allotments, as originally appropriated, provided that the same have become available as a result of cost-cutting and systems improvement measures undertaken collectively by the agency and its personnel, as identified in their respective CNAs and supplements thereof.

Item 1.1 under **III. MISCELLANEOUS PROVISIONS** of Memorandum Order No. 28, Series of 2023 is hereby deleted.

All other provisions in Memorandum Order No. 28, Series of 2023 shall remain.

This Memorandum Order shall take effect immediately and shall remain in force unless revoked in writing. All orders, memoranda, and other issuances inconsistent herewith are deemed revoked.

Done this 1st day of March 2024.

  
FRANCISCO P. TIW LAUREL, JR.  
Secretary



DA-CO-FMS-MO20240222-00001