



Republic of the Philippines  
**Department of Education**  
 OFFICE OF THE UNDERSECRETARY FOR FINANCE

DEPARTMENT OF EDUCATION  
 REGION VII, EASTERN VISAYAS

**RECEIVED**

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Anjo Antonio V. Cruz 9:33

MEMORANDUM  
 OUF-2020-0411

OFFICE OF THE DIRECTOR IV	
Date and Time Received 8-20-20 10:30	Signature <i>[Signature]</i>
Date and Time Released 8-20-20 11:11	Signature <i>[Signature]</i>

TO : Undersecretaries  
 Assistant Secretaries  
 Bureau and Service Directors  
 Regional Directors  
 Regional Finance Officers  
 School Division Superintendents  
 Program Managers and Focal Persons  
 All Others Concerned

FROM : *[Signature]*  
 ANNALYN M. SEVILLA  
 Undersecretary for Finance

*[Signature]*  
 RAMON FIEL G. ABCEDE  
 Assistant Secretary for Finance

SUBJECT : UNUTILIZED DOWNLOADED FY 2019 and FY 2020 FUNDS

DATE : August 18, 2020

This is to provide the concerned offices/units guidance on the use of unutilized downloaded FY 2019 and FY 2020 Funds due to completion and/or final discontinuance of a program, activity or project for which the allotment is authorized.

The unutilized portion of the downloaded funds may be used by the field to conduct activities under the same Program/Activities/and Projects (P/A/Ps) with the same purpose indicated in the Sub ARO. However, in cases wherein the said fund can no longer be used for the same purpose indicated in the Sub ARO but still falls under the same P/A/P, the following must be undertaken in order for the field to use the said downloaded funds for other purpose:

- 1) Program Teams at the Central Office are advised to issue the necessary supplementary guidelines and memo to the field in relation to the downloaded funds/issued Sub ARO to give the field the authority to use the downloaded funds for other purpose provided that the revised purpose falls within the same P/A/P and the same allotment class.
- 2) In cases wherein no memo or supplementary guidelines was issued by the Program Team on the use of the said unutilized fund, the Regional Director and/or Division Superintendent may write to the Office of the Undersecretary for Finance through

ORO  
 8/20/20



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**an approval and endorsement of the Portfolio Executive managing the downloaded funds** indicating the original purpose and details of the Sub ARO issued and the new purpose by which the said funds would be used. Please note, however, that said purpose must still fall under the same P/A/P and the same allotment class.

For modifications involving change 1) from one P/A/P to another; 2) from one allotment class to another; 3) from one operation unit to another, the Program Team with the approval of their Portfolio Executive, **must pool all the requests from the field** and submit a request with CSW to the Office of the Undersecretary for Finance for submission to the Department of Budget and Management and/or the Office of the President, as the case may be. Program teams must be **mindful of the timeline needed for this procedure since the validity of the FY 2020 and FY 2019 Funds is only until December 31, 2020 and the implementers must be given enough time to implement the activity and obligate the fund within the period of the validity of the fund.**

For guidance and compliance.

cc: Secretary Leonor Magtolis Briones