

DRN: FMS-RPBD-A-COMM-22-02-03769-S

## MEMORANDUM

**FOR : HEADS OF ALL OFFICES, BUREAUS, SERVICES AND UNITS**  
DSWD Central Office

**THE REGIONAL DIRECTORS**

DSWD Regional Offices I to XII, NCR, CAR and CARAGA

**SUBJECT : FINANCIAL MANAGEMENT GUIDELINE NO. 19 (2022): GENERAL GUIDELINES ON THE RELEASE AND USE OF FY 2022 FUNDS**

**DATE : March 21, 2022**

The FY 2022 General Appropriations Act (GAA) R.A No. 11639 was approved and signed by President Rodrigo Roa Duterte on December 31, 2021 which includes his Veto Message on specific items and provisions to the said GAA. This is to ensure that the budget for the fiscal year is aligned with the priority programs and projects of his administration until the end of his term.

To provide more specific guidelines on the newly enacted appropriations law, the Department of Budget and Management released last January 21, 2022 the National Budget Circular (NBC) No. 587 - Guidelines on the Release of Funds for Fiscal Year (FY) 2022.

Some of the highlights of said Circular are as follows:

Section 3.0 General Guidelines:

3.1. *The FY 2022 GAA **takes effect on January 1, 2022** as provided under Section 1, General Provisions (GP) of said law.*

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3.3. *Consistent with **Section 68, GPs of the FY 2022 GAA and The President's Veto Message**, all appropriations authorized under the FY 2022 GAA, **shall be available for release, obligation, and disbursement for the purpose specified**, and under the same General and Special Provisions of said GAA applicable thereto, as follows:*

3.3.1 *Personnel Services until **December 31, 2022**;*

3.3.2 *Maintenance and Other Operating Expenses (MOOE) and Capital Outlays (CO) until **December 31, 2023**, including construction of infrastructure projects, delivery of goods and services, inspection and payment.*

3.5. Pursuant to R.A. No. 11640 which extended R.A. No. 11518 (FY 2021 GAA), appropriation items authorized under RA 11518 for MOOE and CO are valid for release, obligation, and disbursement until **December 31, 2022**.

3.7. **After the end of the specified applicable validity period, all unreleased appropriations or unexpended or undisbursed funds shall revert to the unappropriated surplus of the General Fund, in accordance with Section 28, Chapter 4, Book VI of E.O. No. 2922 and shall not be available for expenditure except by subsequent legislative enactment.**

In view of the above, to enable the Department to maximize the utilization of funds, please be guided by the following rules on the use of funds under the FY 2022 GAA and other funds:

## I. OBLIGATIONS

### Submission of Obligation Request and Status (ORS)

1. Requirements Common to all Fund Sources
  - a. The period to claim reimbursements for travelling expenses is within two (2) calendar months after the return of an official or employees to the Philippines, in case of official travel abroad; or within one (1) calendar month of his/her return to permanent official station in case of official local travel. Please note that travel expenses not filed for claims within specified dates shall not be processed (AO 13, series of 2019).
2. R.A. No. 11640 (FY 2021 Continuing Appropriations)
  - a. All transactions must be obligated **on or before June 30, 2022** to ensure maximum utilization of funds and disbursed within the period prescribed in Subsection II.1 hereof. As far as practicable, please be guided by the Memorandum of the GASSG Undersecretary dated 24 January 2022 which stated, among others, that all activities in the said WFP must be obligated, delivered and disbursed by end of June 2022;
  - b. **Frontloading of Continuing Funds** is also advised for all obligations to be incurred in the 1<sup>st</sup> semester of FY 2022 as contained in the Work and Financial Plan of FY 2022 (both for Current and Continuing Appropriations).
3. R.A No. 11639 (FY 2022 GAA)
  - a. All MOOE and Capital Outlay must be obligated **on or before September 30, 2022**, except for recurring and time-specific operating cost<sup>1</sup> and grants/subsidies;

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<sup>1</sup> Traveling expenses, communication expenses and expenses of similar nature.

- b. All recurring and time-specific expenses/claims for the month must be submitted to the FMS – Budget Division for Regular/Special Programs (BDRP/SP) **on or before the 10<sup>th</sup> day of the following month except for the month of December 2022;**
- c. For December 2022, all other expenses/claims, including anticipated claims, except for compensation-related claims, from 1<sup>st</sup> and 2<sup>nd</sup> week of December, ORS must be submitted **on or before December 19, 2022;**
- d. The FMS reserves the right to deny acceptance of submission of claims after the period stated herein.

**II. Disbursements**

**Submission of Disbursement Vouchers (DV)**

- 1. R.A. No. 11640 (FY 2021 Continuing Appropriations)
  - a. All DVs must be submitted to Accounting Division for Regular Programs/Special Projects (ADRP/SP) and Cash Division/Unit on the dates below:

Accounting Division/Unit	Cash Division/Unit
On or before November 30, 2022	On or before December 15, 2022

- b. FY 2021 Continuing Appropriations are valid for payment until December 31, 2022. **All unpaid transactions after said date will be settled through money claim to the Commission on Audit (COA).**

- 2. R.A. No. 11639 (FY 2022 GAA)
  - a. All claims for the month must be submitted to ADRP/SP **on or before the 10<sup>th</sup> day of the following month except for the month of December 2022;**
  - b. For December 2022, all other claims, including anticipated claims, except for compensation-related DV submitted to Accounting Division for Regular Programs/Special Projects (ADRP/SP) and Cash Division/Unit on the dates below:

Accounting Division/Unit	Cash Division/Unit
On or before December 17, 2022	On or before December 26, 2022

**III. Budget Execution Requests**

- 1. Comprehensive Release of Sub Allotment Release Order (Sub-ARO)

All Offices, Bureaus and Services in the Central Office must submit to Finance and Management Service – BDRP/SP **on or before March 28, 2022** the following:

- a. Final annual regional allocation with object of expenditures based on the Cluster Head approved Annual Work and Financial Plan
- b. Approved Cluster Head Annual Work and Financial Plan
- c. Monthly Schedule of downloading of Cash

Said final annual regional allocation will be the basis of the FMS – BDRP/SP in the issuance of Sub-ARO to Field Offices until March 25, 2022 both for Current and Continuing Appropriations

2. Modification, Reallocation and Withdrawal of Sub-ARO (DRF and CMF)

Particulars	Date
<b>1<sup>st</sup> batch</b> of Modification and Reallocation/Withdrawal of Sub-ARO, One-time request per PAP	March 22-31, 2022
<b>2<sup>nd</sup> batch</b> of Modification and Reallocation/Withdrawal of Sub-ARO, One-time request per PAP	June 6-10, 2022
<b>Last batch</b> of Modification and Reallocation/Withdrawal of Sub-ARO, One-time request per PAP	September 5-9, 2022

For any inquiries or questions regarding this guidelines, please contact the following:

Name	Position	Telephone Numbers
Ms. Meriel P. Castillo	Chief, Budget Division for Regular Programs	Direct line: 8951-7118 VOIP: 88570
Ms. Jobelle S. Rostata	Chief, Accounting Division for Regular Programs	Direct line: 8951-7110
Ms. Sheena S. Joaquin	Chief, Budget Division for Special Programs	Direct line: 8931-8149 VOIP: 10062
Ms. Janine G. Cosino	Chief, Accounting Division for Special Programs	Direct line: 8931-8336

For your guidance and strict compliance.

  
**WAYNE C. BELIZAR**

Director, Finance and Management Service



**ATTY. ADONIS P. SULIT, CESO II**

Undersecretary