DRN: FMS-RPBD-A-COMM-20-01-2416-

MEMORANDUM

FOR : **ALL OFFICES, BUREAUS, AND SERVICES**
DSWD Central Office and Field Offices

FROM : **THE UNDERSECRETARY**
General Administration and Support Services Group

SUBJECT : **FINANCIAL MANAGEMENT GUIDELINES NO. 2: SUBMISSION OF REVISED ANNUAL WORK AND FINANCIAL PLAN FOR FY 2020 BASED ON THE NEWLY ENACTED FY 2020 GENERAL APPROPRIATIONS ACT**

DATE : **17 January 2020**

In relation to the budget execution of the FY 2020 General Appropriations Act, all Offices, Bureaus and Service (OBS) in Central Office (CO) and Field Offices (FOs) are requested on the following:

1. On or before January 30, 2020, all OBS with budget adjustments, i.e between the 2020 NEP and the 2020 GAA, are required to submit a revised Annual Work and Financial Plan (WFP) using the attached prescribed format - HPMES Form No. 03, certified by Policy Development and Planning Bureau that all set targets are in accordance with the newly enacted GAA, approved by the Cluster Head and the Regional breakdown with object of expenditures to be sub-alloted (for CO OBS) to the FOs;

2. Requests for Sub-Allotment Release Orders (Sub-AROs), modification or reallocation and withdrawal of funds should be based on the approved WFP vis-à-vis the FY 2020 GAA and the approved 2019 continuing appropriations annual WFP and submitted within the following timelines:

Budget Execution Requests	Semester 2020	
	1st	2nd
Modification of Fund	January 13 to February 14	July 1-31
Sub-ARO		
Reallocation or Withdrawal of Sub-ARO	April - May	July - August

In submitting the requested documents above, please also be advised on the use of Checklist No. 07 to facilitate the attachment of complete supporting documents and ensure efficient issuance of the required budget authorization papers.

Please be guided accordingly.

JOSE ERNESTO B. GAVIOLA

DSWD Central Office, IBP Road, Batasan Pambansa Complex, Constitution Hills, Quezon City, Philippines 1126
Website: http://www.dswd.gov.ph Tel Nos.: (632) 8 931-8101 to 07 Telefax: (632) 8 931-8191

Objective/ Program/ Sub-Program/ Performance Indicator and Strategic Initiatives	Activities	Implementation Period	Unit	PHYSICAL AND FINANCIAL ACCOMPLISHMENTS (Current Year)						PHYSICAL TARGETS (Plan Year)					Phyiscal Variance	Reasons for Variance					
				Actual Q1-Q2		Estimated Q3-Q4		TOTAL													
				Physical	Financial	Physical	Financial	Physical	Financial	Q1	Q2	Q3	Q4	Annual			JAN		FEB		M
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(5)+(7)	(10)=(6)+(8)	(11)	(12)	(13)	(14)	(15)=(11)+(12)+(13)+(14)	(16)	(17)					
Organizational Outcome																	FP	MDP	FP	MDP	FP
Program/Sub-Program																	(40)		(41)		
Outcome Indicators																					
1																					
2																					
3																					
4																					
5																					
Output Indicators																					
1																					
2																					
Implementing and Operating Costs																					
TOTAL																					
Strategic Initiatives																					
1																					
2																					

Submitted By:

HOBS

Reviewed by:

WAYNE C. BELIZAR
Director, Finance and Management Service

ASEC. JOSELINE P. NIWANE
Concurrent PDPB Director

Approved by:

Cluster Head

DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT
ANNUAL WORK AND FINANCIAL PLAN
FY 2020

Objective/ Program/ Sub-Program/ Performance Indicator and Strategic Initiatives	Activities	BUDGETARY REQUIREMENT																																					
		CENTRALLY MANAGED FUND																																					
(1)	(2)	AR	TOTAL Q1		APR		MAY		JUN		TOTAL Q2		JUL		AUG		SEP		TOTAL Q3		OCT		NOV		DEC		TOTAL Q4		Annual		JAN		FEB		MAR		TOTAL Q1		A
Organizational Outcome		MDP	FP	MDP	FP	MDP	FP	MDP	FP	MDP	FP	MDP	FP	MDP	FP	MDP	FP	MDP	FP	MDP	FP	MDP	FP	MDP	FP	MDP	FP	MDP	FP	MDP	FP	MDP	FP	MDP	FP	MDP	FP	MDP	FP
Program/Sub-Program		42)	(43)	(44)	(45)		(46)		(47)		(48)	(49)	(50)		(51)		(52)		(53)	(54)	(55)		(56)		(57)		(58)	(59)	(60)	(61)	(62)		(63)		(64)		(65)	(66)	
Outcome Indicators																																							
1																																							
2																																							
3																																							
4																																							
5																																							
Output Indicators																																							
1			-	-							-	-							-	-							-	-	-	-							-	-	
2			-	-							-	-							-	-							-	-	-	-							-	-	
Implementing and Operating Costs			-	-																									-	-									
			-	-							-	-							-	-							-	-	-	-							-	-	
			-	-							-	-							-	-							-	-	-	-							-	-	
			-	-							-	-							-	-							-	-	-	-									
			-	-							-	-							-	-							-	-	-	-							-	-	
			-	-							-	-							-	-							-	-	-	-							-	-	
			-	-							-	-							-	-							-	-	-	-							-	-	
			-	-																									-	-									
			-	-																									-	-									
			-	-																									-	-									
			-	-																									-	-									
			-	-																									-	-									
TOTAL			-	-							-	-							-	-							-	-	-	-									
Strategic Initiatives			-	-							-	-							-	-							-	-	-	-							-	-	
1			-	-							-	-							-	-							-	-	-	-							-	-	
			-	-							-	-							-	-							-	-	-	-							-	-	
2			-	-							-	-							-	-							-	-	-	-							-	-	
			-	-							-	-							-	-							-	-	-	-							-	-	
			-	-							-	-							-	-							-	-	-	-							-	-	

Submitted By:

HOBS

Reviewed by:

WAYNE C. BELIZAR
Director, Finance and Management Service

Objective/ Program/ Sub-Program/ Performance Indicator and Strategic Initiatives	Activities	EXTERNAL FUND																										TOTAL		ALLOTMENT CLASS	REMARKS
		PR	MAY		JUN		TOTAL Q2		JUL		AUG		SEP		TOTAL Q3		OCT		NOV		DEC		TOTAL Q4		Annual						
(1)	(2)																													(86)	(87)
Organizational Outcome		MDP	FP	MDP	FP	MDP	FP	MDP	FP	MDP	FP	MDP	FP	MDP	FP	MDP	FP	MDP	FP	MDP	FP	MDP	FP	MDP	FP	MDP	FP	MDP			
Program/Sub-Program		67)	(68)		(69)		(70)	(71)	(72)		(73)		(74)		(75)	(76)	(77)		(78)		(79)		(80)	(81)	(82)	(83)	(84)	(85)			
Outcome Indicators																															
1																															
2																															
3																															
4																															
5																															
Output Indicators																															
1							-	-							-	-							-	-	-	-	-	-			
2							-	-							-	-							-	-	-	-	-	-			
Implementing and Operating Costs																															
							-	-							-	-							-	-	-	-	-	-			
							-	-							-	-							-	-	-	-	-	-			
							-	-							-	-							-	-	-	-	-	-	MOOE		
							-	-							-	-							-	-	-	-	-	-	MOOE		
							-	-							-	-							-	-	-	-	-	-			
							-	-							-	-							-	-	-	-	-	-	MOOE		
TOTAL																									-	-	-	-	MOOE		
Strategic Initiatives							-	-							-	-							-	-	-	-	-	-			
1							-	-							-	-							-	-	-	-	-	-			
							-	-							-	-							-	-	-	-	-	-			
2							-	-							-	-							-	-	-	-	-	-			
							-	-							-	-							-	-	-	-	-	-			
							-	-							-	-							-	-	-	-	-	-			

Submitted By:

HOBS

Reviewed by:

WAYNE C. BELIZAR
Director, Finance and Management Service

DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT
Request for Issuance of Sub-Allotment Release Order
(Please indicate the purpose)

OBJECT OF EXPENDITURES	I	CAR	II	III	IV-A	IV-B	V	VI	VII	VIII	IX	X	XI	XII	NCR	CARAGA	TOTAL
MAINTENANCE AND OTHER OPERATING EXPENSES																	
Traveling Expenses - Local																	
Traveling Expenses - Foreign																	
Training Expenses																	
ICT Training Expenses																	
Scholarship Grants/Expenses																	
Office Supplies Expenses																	
ICT Office Supplies Expenses																	
Accountable Forms Expenses																	
Food Supplies Expenses																	
Welfare Goods Expenses																	
Drugs and Medicines Expenses																	
Medical, Dental and Laboratory Supplies Expenses																	
Fuel, Oil and Lubricants Expenses																	
Semi-Expendable Machinery and Equipment - Machinery																	
Semi-Expendable Machinery and Equipment - Office Equipment																	
Semi-Expendable Machinery and Equipment - ICT Equipment																	
Semi-Expendable Machinery and Equipment - Communication Equipment																	
Semi-Expendable Machinery and Equipment - Disaster Response Equip.																	
Semi-Expendable Machinery and Equipment - Medical Equipment																	
Semi-Expendable Machinery and Equipment - Printing Equipment																	
Semi-Expendable Machinery and Equipment - Other Machinery & Equip.																	
Semi-Expendable Furnitures & Fix. & Books - Furnitures and Fixtures																	
Semi-Expendable Furnitures & Fix. & Books - Books																	
Other Supplies and Materials Expenses																	
Utility Expenses - Water																	
Utility Expenses - Electricity																	
Communication Expenses - Postage and Courier Services																	
Communication Expenses - Mobile																	
Communication Expenses - Landline																	
Communication Expenses - Internet Subscription																	
Communication Expenses - Cable, Satellite, Telegraph and Radio																	
Awards/Rewards Expenses																	
Prizes																	
Extra-ordinary and Miscellaneous Expenses																	
Legal Services																	
Auditing Services																	
ICT Consultancy Services																	
Other Professional Services																	
Janitorial Services																	

OBJECT OF EXPENDITURES	I	CAR	II	III	IV-A	IV-B	V	VI	VII	VIII	IX	X	XI	XII	NCR	CARAGA	TOTAL
Security Services																	
Other General Services - ICT Services																	
Other General Services																	
Repair and Maintenance - Land Improvements																	
Repair and Maintenance - Buildings																	
Repair and Maintenance - Other Structures																	
Repair and Maintenance - Machinery																	
Repair and Maintenance - Office Equipment																	
Repair and Maintenance - ICT Equipment																	
Repair and Maintenance - Communication Equipment																	
Repair and Maintenance - Const. and Heavy Equipment																	
Repair and Maintenance - Disaster Response Equipment																	
Repair and Maintenance - Medical Equipment																	
Repair and Maintenance - Printing Equipment																	
Repair and Maintenance - Other Machinery and Equipment																	
Repair and Maintenance - Motor Vehicle																	
Repair and Maintenance - Other Transportation Equipment																	
Repair and Maintenance - Furnitures and Fixtures																	
Repair and Maintenance Semi Expendable - Machinery																	
Repair and Maintenance Semi Expendable - Office Equipment																	
Repair and Maintenance Semi Expendable - ICT Equipment																	
Repair and Maintenance Semi Expendable - Communication Equipment																	
Repair and Maintenance Semi Expendable - Disaster Response Equip.																	
Repair and Maintenance Semi Expendable - Medical Equipment																	
Repair and Maintenance Semi Expendable - Printing Equipment																	
Repair and Maintenance Semi Expendable - Other Machinery & Equip.																	
Repair and Maintenance Semi Expendable - Furniture and Fixtures																	
Repair and Maintenance Semi Expendable - Books																	
Repair and Maintenance - Other Property Plant and Equipment																	
Financial Assistance to LGUs																	
Financial Assistance to NGOs/Pos																	
Subsidies - Others																	
Taxes, Duties and Licenses																	
Fidelity Bond Premiums																	
Insurance Expenses																	
Labor and Wages																	
Advertising Expenses																	
Printing and Publication Expenses																	
Representation Expenses																	
Transportation and Delivery Expenses																	
Rents - Buildings and Structures																	
Rents - Land																	
Rents - Motor Vehicles																	
Rents - Equipment																	
Rents - Living Quarters																	
Membership Dues and Contributions to Organizations																	

OBJECT OF EXPENDITURES	I	CAR	II	III	IV-A	IV-B	V	VI	VII	VIII	IX	X	XI	XII	NCR	CARAGA	TOTAL
ICT Subscription Expenses																	
Subscription Expenses																	
Subscription - Data Center Service																	
Subscription - Cloud Computing Service																	
Other Maintenance and Other Operating Expenses																	
TOTAL, MOOE	-	-															
TOTAL, CURRENT OPERATING EXPENSES	-	-															

Prepared by:

Technical Staff

Recommended by:

HOBS

Approved by:

Cluster Head

Checklist No. 7
Submission of WFP

Date/Time	:
From	:
Subject	:
Amount	: ₱

Particulars	**Available** (to be filled up by DFO)		**Remarks** (to be filled up by Budget Division, if any)
	Yes	**No**	
Required documents:			
1. GAA allotment equals WFP (if not equal, state the amount from external fund source if WFP is higher)			
2. Certification from PDPB that set targets in the WFP are in accordance with the approved GAA and activities are aligned in the thrust and priorities of the Department			
3. Cluster-Head Approval			
4. Mandatory/fixed expenses are included in the WFP based on the parameters prescribed in paragraph 5.11 of the WFP guidelines using the following formula (Note: the OBS must request computation from AS): Total number of Staff in Office/Bureau x Per Capita Cost Where: Per Capita Cost = (Actual Cost of fixed/Mandatory Expenses) / (Total number of DSWD Personnel for Central Office/Field Office)			
5. Regional breakdown of CMF with Cluster-Head Approval			
6. Cluster Head approved request for modification with details on the variance between object of expenditures per approved WFP vs GAA object of expenditures			
7. Use of the prescribed format (HPMES Form No. 3)			
8. Use of proper object code of expenditures			
9. Details of training approved by the Cluster-Head			
			For compliance as stated above.
Prepared by:			Thank you.
			MERIEL P. CASTILLO
Designated Finance Officer			Chief, Budget Division for Regular Programs

DSWD Central Office, IBP Road, Batasan Pambansa Complex, Constitution Hills, Quezon City, Philippines 1126
Website: http://www.dswd.gov.ph Tel Nos.: (632) 931-8101 to 07 Telefax: (632) 931-8191