

DRN: FMS-MD-A-COMM-21-05-75440-S**MEMORANDUM**

**FOR :** OFFICE OF THE UNDERSECRETARY FOR SOCIAL WELFARE AND DEVELOPMENT

OFFICE OF THE UNDERSECRETARY FOR OPERATIONS GROUP

OFFICE OF THE UNDERSECRETARY FOR POLICY AND PLANS

REGIONAL DIRECTORS  
DSWD Field Offices

**ATTENTION :** REGIONAL ACCOUNTANTS AND BUDGET OFFICERS

**FROM :** THE UNDERSECRETARY

**SUBJECT :** FINANCE AND MANAGEMENT GUIDELINES NO. 14, s. 2021:  
GUIDANCE ON THE REIMPLEMENTATION OF BAYANIHAN 2

**DATE :** 21 MAY 2021

**I. RATIONALE**

Anent the issuance of the guidance notes of the Undersecretary for the Operations Group dated 4 March 2021, on the re-implementation of Bayanihan 2, pursuant to Republic Act No. 11519 extending the effectivity of Appropriations under Republic Act No. 11494 until 30 June 2021.

That the priority for the re-implementation are the new and/or additional beneficiaries within the Granular Lockdown under Section 4 subparagraph f(1) of RA 11494 categorized under micro-level quarantine, singularly or collectively, in the level of barangay, block, purok, street, subdivision/village, residential building, or house, that are tagged as "critical zones (or CrZ)" by Department of the Interior and Local Government and Regional Inter-Agency Task Force (RIATF) and Section 4 subparagraph f(3) of RA 11494 or those waitlisted left-out families not considered in Bayanihan 1.

Given the remaining available funds and the law providing the authority for the re-implementation of Bayanihan 2 led the FMS to issue this Financial Management Guidelines to address concerns of fund management, obligations, disbursements and transfers of fund from the Central Office to the Field Office accounts as well as to prescribe the necessary timelines in compliance to the program's termination period. In order to maximize utilization and further reach the needing citizens greatly affected by the PANDEMIC.

**II. LEGAL BASIS**

1. Memorandum of Agreement – on the implementation of B2 with the Local Government Units

2. Republic Act No. 11519 – extending the validity of appropriations of Republic Act No. 11494
3. Opinion from the DOJ:
  - i. “XXX this Department opines that the DSWD can validly re-implement its emergency subsidy and LAG programs until such time that it has fully utilized the P6 Billion granted to it under Bayanihan 2 but not to go beyond 30 June 2021, as provided under Republic Act No. 11519. xxx
  - ii. XXX a determination of new qualified beneficiaries, based on the guidelines issued by the DSWD, may be done during the extended period xxx.”
4. Opinion from the DBM:
 

“XXX the DSWD may re-implement and/or continue the programs as long as it is in accordance with the programs specified under R.A. No. 11494. The same may involve the identification and qualification of additional beneficiaries in view of the extension of the availability of funds which is until June 30, 2021.”
5. Guidance notes from the Undersecretary of Operations Group dated 4 March 2021.
6. National Budget Circular No. 583 on the release of funds and use of funds under the 2021 General Appropriations Act

### III. GENERAL GUIDELINES

#### A. Funding

The continued implementation of Bayanihan 2 shall be charged from the following order of priority:

1. Available allotments at the Field Offices (FOs);
2. Unpaid obligations which have been determined to be excess commitment and are no longer expected to be paid; and
3. Available allotments at CO.

#### B. Deadlines

Deadlines for processing and payment of beneficiaries that are new or additional due to declaration of the RIATF of granular lockdown within the prescribed timeframe are as follows:

Process	Deadline
1. Last day of submission of Bayanihan 2 subsidy related ORS to the Budget Section/Division for advances to Special Disbursing Officers (SDOs) and prefunded payrolls thru Financial Service Providers	May 25, 2021
2. Last day of submission of ORS for Bayanihan 2 Administrative Costs to the Budget Section/Division	June 21, 2021
3. Last day of submission of DVs (with complete attachments) to the Accounting Section/Division: <ol style="list-style-type: none"> <li>a. Subsidy-related expenses thru SDOs</li> <li>b. Subsidy-related expenses thru FSPs (if any)</li> <li>c. Administrative costs-related expenses</li> </ol>	May 26, 2021 May 26, 2021 June 22, 2021
4. Last day for the submission of the approved DVs to Cash Division/Section; <ol style="list-style-type: none"> <li>a. Subsidy-related expenses thru SDOs</li> <li>b. Subsidy-related expenses thru FSPs (if any)</li> </ol>	May 28, 2021 May 28, 2021



c.	Administrative costs-related expenses	June 25, 2021
5.	Last day of refund for the unspent Cash	Immediately and not more than 3 working days from the last day of pay out or June 30 whichever is earlier
a.	Subsidy-related expenses thru SDOs	
b.	Subsidy-related expenses thru FSPs	
c.	Administrative costs-related expenses	
6.	Last day of refund for the unspent fund transfer by LGUs (if any)	Period stated in the signed MOA
7.	Last day of submission of liquidation report by SDOs	30 days after the last date of payout
8.	Last day for the submission of liquidation report by LGUs (if any)	Period stated in the signed MOA

For your strict compliance.

  
**JOSE ERNESTO B. GAVIOLA**

**CF: DSWD EXECUTIVE COMMITTEE MEMBERS**