

**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

**FROM** : **THE UNDERSECRETARY**

**SUBJECT** : **FINANCIAL MANAGEMENT GUIDELINES NO. 5, SERIES of 2021: GUIDELINES ON THE USE OF CONTINUING APPROPRIATIONS PURSUANT TO REPUBLIC ACT Nos. 11519 AND 11520**

**DATE** : **26 JANUARY 2021**

As a supplement to Financial Management Guidelines No. 2, series of 2021 on the Guidelines on the Release of Funds for FY 2021, please be guided by the following:

A. Effectivity of Republic Act (RA) Nos. 11519 and 11520

Pursuant to National Budget Circular No. 585 dated January 26, 2021, RA Nos. 11519 and 11520, which extends the availability of appropriations under RA Nos. 11494 and 11465, respectively, shall take effect on February 2, 2021, fifteen (15) days after its publication in the Official Gazette or in a newspaper of general circulation.

B. Comprehensive Release of Sub-ARO

1. RA 11520 (RA 11465, as Extended or FY 2020 Continuing Appropriations)

- a. All Offices, Bureaus and Services in the Central Office (except for GASS funded Offices), and Field Offices for Direct Release Funds must prepare a Work and Financial Plan, subject for approval of the Cluster Head and Regional Directors, respectively.
- b. The Cluster Head Approved WFP must be submitted to Finance and Management Service – Budget Division<sup>1</sup> on or before February 15, 2021 supported by the following:
  - i. Final annual regional allocation with object of expenditures approved by the Cluster Head
  - ii. Monthly Schedule of downloading of Cash
- c. The final annual regional allocation of Centrally Managed Funds will be the basis of the FMS-BD the issuance of the Sub-ARO to Field Offices until February 26, 2021.

<sup>1</sup> Budget Section of the respective DSWD Field Offices

2. RA 11519 (RA 11494, as Extended or the Bayanihan to Recover as One Act)
  - a. Based on the Work and Financial Plan, request from PMB, with monthly schedule of downloading of cash and the corresponding amount to be transferred, duly approved by the Cluster Head.
3. General Administration and Support Services (GASS) FY 2020 funds
  - a. No Office Allocation for FY 2021 will be charged against FY 2020 funds. A Work and Financial Plan shall be prepared in accordance with the priority projects and activities that will be determined by the Management. However, to ensure maximum utilization of funds, frontloading of funds is advised.

C. Exceptions from the Comprehensive Release of Sub-ARO

1. Those relating to granular lockdown and left-out beneficiaries (subject to related guidelines by the Operations Group) under RA 11494, other analogous transactions and those that the Secretary may expressly authorize but not later than June 15, 2021, except for KALAHI-CIDSS community grants.
2. KALAHI-CIDSS community grants sub-allotments must be released not later than November 15, 2021

D. Modification, Reallocation and Withdrawal of Sub-ARO

Particulars	Date
<b>1<sup>st</sup> batch</b> of Modification and Reallocation/Withdrawal of Sub-ARO - <b>One time Request per PAP</b>	March 15 – 19, 2021
<b>2<sup>nd</sup> batch</b> of Modification and Reallocation/Withdrawal of Sub-ARO - <b>One time Request per PAP</b>	June 15 – 21, 2021
<b>Last batch</b> of Modification and Reallocation/Withdrawal of Sub-ARO	September 13 – 17, 2021

For your guidance and strict compliance.



**JOSE ERNESTO B. GAVIOLA**

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