

DRN: FMS-A-COMM-22-12-95511-S**MEMORANDUM**

**TO :** 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 GUIDELINE NO. 33 SERIES OF 2022  
GUIDELINES ON THE RELEASE AND USE OF FY 2023 FUNDS

**DATE :** 12 DECEMBER 2022

Each year, upon approval of the General Appropriations Act (GAA) of the budget year, the agencies are required to submit Budget Execution Documents (BEDs), in case there are changes made by the Congress from the National Expenditure Program, consistent with the GAA within seven (7) working days after approval of the GAA. Although, prior to the approval of the GAA, all Departments/Agencies and Operating units prepare beforehand the BEDs based on the National Expenditure for the budget year<sup>1</sup>. The BEDs include the Financial Plan (FP) – BED 1.

On 16 December 2022, R. A. No. 11936 or an Act Appropriating Funds for the Operation of the Government of the Republic of the Philippines from 01 January to 31 December 2023 was signed into a law.

In the DSWD, all Offices, Bureaus, and Services (OBS) from the Central Office and the Field Offices (FO) must prepare the Work and Financial Plan (WFP) both for the Current and Continuing Appropriations following the HPMES Form No. 3. The WFP shall then be approved by the following approving authorities:

- Cluster Head shall be the approver of the WFP for Centrally – Managed Funds (CMF); and
- Regional Director shall be the approver of the WFP for Direct Release Funds and FO CMF balances.

Thus, to enable the Department to maximize the utilization of funds, please be guided by the following rules on the use of all fund sources for FY 2023:

**I. OBLIGATIONS****Submission of Obligation Request and Status (ORS)**

<sup>1</sup> DBM Circular Letter No. 2016-9 dated October 27, 2016.

1. Requirements Common to all Fund Sources
  - a. The period to claim reimbursements for traveling expenses is within two (2) calendar months after the return of an official or employee to the Philippines, in case of official travel abroad; or within one (1) calendar month of his/her return to the 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** following the Department's issuance - AO 13, series of 2019.
2. R.A No. 11639<sup>2</sup> (FY 2022 Continuing Appropriations)
  - a. All transactions must be obligated **on or before June 30, 2023**, to ensure maximum utilization of funds and disbursed within the period prescribed in Subsection II.1 hereof;
  - b. Frontloading of Continuing Funds should cover all obligations to be incurred in the 1<sup>st</sup> semester of FY 2023 as contained in the Work and Financial Plan of FY 2023 (both for Current and Continuing Appropriations);
  - c. All contracts chargeable against continuing appropriations must have their corresponding Disbursement Vouchers (DVs) submitted to the Accounting Division for Regular Programs/Special Projects **not later than September 30, 2023**, to give ample time to process the subject DVs; and
  - d. A separate WFP for this fund, if applicable, must be prepared and approved separately by the concerned Cluster. The FMS **will not process** any WFP that is not compliant to items 2.a and 2.c.
3. R.A. No. 11936 (FY 2023 GAA)
  - a. All MOOE and Capital Outlay must be obligated **on or before September 30, 2023**, except for recurring and time-specific operating cost <sup>3</sup> and grants/subsidies;
  - b. All recurring and time-specific expenses/claims for the month such as Travel Expenses, among others, must be submitted to the FMS – Budget Division for Regular Programs/Special Projects (BDRP/SP) **on or before the 10<sup>th</sup> day of the following month except for the month of December 2023**; and
  - c. For December 2023, the ORS for all expenses/claims, including anticipated claims, except for compensation-related claims, from 1<sup>st</sup> to the 2<sup>nd</sup> week of December 2023, must be submitted **on or before December 18, 2023**;
4. All transactions submitted beyond the timelines indicated above for FY 2022 Continuing Appropriations and FY 2023 GAA **will not be processed by the FMS**.

<sup>2</sup> Under R.A No. 11639, Section 68, the MOOE and Capital Outlay have a validity period until 31 December 2023.

<sup>3</sup> Traveling expenses, communication expenses and expenses of similar nature.

**II. Disbursements**

**Submission of Disbursement Vouchers (DV)**

1. R.A No. 11639 (FY 2022 Continuing Appropriations)

a. All DVs must be submitted to ADRP/SP and Cash Division/Unit on the dates below:

Accounting Division/Section	Cash Division/Section
On or before September 30, 2023	On or before October 31, 2023

b. FY 2022 Continuing Appropriations are valid for payment until December 31, 2023. **All unpaid transactions after said date will be settled through a money claim to the Commission on Audit (COA)** subject to other applicable oversight agencies' rules and regulations.

2. R.A. No. 11936 (FY 2023 GAA)

a. All claims for the month except travel expenses and those identified in Subsection II.2.b must be submitted to ADRP/SP **within 60 days after the completion of activity**; and

b. For claims related to activities completed on **October 16 onwards** 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:

Particulars	Accounting Division/Section	Cash Division/Section
Claims related to activities completed on October 16 onwards	On or before December 15, 2023	On or before December 26, 2023
Anticipated Claims for December 2023	On or before December 22, 2023	On or before December 27, 2023
Compensation-related DVs for December 2023	On or before December 21, 2023	On or before December 26, 2023

**III. Budget Execution Requests**

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

All OBS in the Central Office must submit to Finance and Management Service – BDRP/SP on or before February 6, 2023 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 following HPMES Form No. 3 (Annex A); and
- 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 the comprehensive Sub-ARO to Field Offices until February 17, 2023 both for Current and Continuing Appropriations

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

Particulars	Date
1 <sup>st</sup> batch of Modification and Reallocation/Withdrawal of Sub-ARO, One-time request per PAP	March 15 - 19, 2023
2 <sup>nd</sup> batch of Modification and Reallocation/Withdrawal of Sub-ARO, One-time request per PAP	June 12 - 16, 2023
Last batch of Modification and Reallocation/Withdrawal of Sub-ARO, One-time request per PAP	September 6 - 12, 2023

3. On the implementation of various DSWD programs at the Bangsamoro Autonomous Region in Muslim Mindanao (BARMM), all Offices, Bureaus and Services concerns are required to submit on or before **January 06, 2023** to the Finance and Management Service - Budget Division the following for subsequent submission to DBM for the direct release of fund to BARMM pursuant to item no. 8 of DSWD Special Provision for FY 2023 GAA:
  - a. Budget Execution Documents No. 1 to 3;
  - b. Detailed amount per Region with object of expenditures;
  - c. Summary of budget allocation per Province

**IV. Miscellaneous Provision**

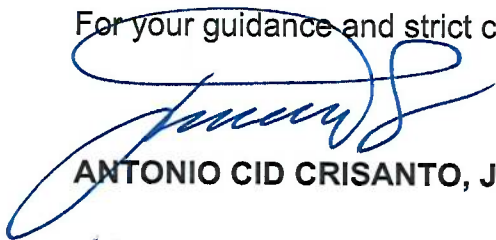
1. All concerned Offices both in Central and Field Offices are required to submit on or before **January 03 2023**, a revised Annual Work and Financial Plan (WFP) and Monthly Disbursement Program (MDP) based on the newly enacted FY 2023 General Appropriation Act (R.A. No. 11936). Should we not receive the submission of revised WFP and MDP after the set deadline, we will consider the original submitted WFP and MDP as final.

2. Any unresolved questions or reconsiderations arising from the herein guidelines shall be submitted for resolution of the Undersecretary for Finance under GASSG.

For any queries regarding this guideline, please contact the following:

Name	Position	Telephone Numbers
Ms. Meriel P. Castillo	Chief, Budget Division for Regular Programs	Direct line: 951-7118 Trunk line:931-8101-07 local 224/225 VOIP: 88570
Ms. Jobelle S. Rostata	Chief, Accounting Division for Regular Programs	Direct line: 951-7110 Trunk line:931-8101-07 local 222/223
Mr. Benjamin C. Mahinay	C.OIC Chief, Budget Division for Special Programs	Direct line: 931-8149 Trunk line:931-8101-07 local 216 VOIP: 88571
Ms. Janine G. Cosino	Chief, Accounting Division for Special Programs	Direct line: 931-8336 Trunk line:931-8101-07 local 413

For your guidance and strict compliance.



**ANTONIO CID CRISANTO, JR.**

*JGS*  
JGS/WCB/10064