

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 GUIDELINE NO. 42, BUDGET EXECUTION CALENDAR FOR FY 2024 BUDGET YEAR**

DATE : **13 November 2023**

Each year, upon approval of the General Appropriations Act (GAA) of the budget year, the agencies are required to submit Budget Execution Documents (BEDs) consistent with the GAA within seven (7) working days after approval of the GAA. Further, even before the approval of the GAA, all departments/agencies and operating units shall prepare the BEDs based on the National Expenditure for the budget year¹.

The BEDs shall include the Financial Plan (FP) – BED 1. In DSWD, the Heads of the Offices, Bureaus, Services and Units (OBSU) and the Field Offices (FOs) prepare the Work and Financial Plan (WFP) following the HPMES Form No. 3.

To enable the Department to maximize the utilization of funds, please be guided by the following timelines in relation to the preparation of the WFP for FY 2024 and the execution of the FY 2024 Budget of the Department.

| Particulars | Timeline |
|--|---|
| Cluster Head Approved Annual Work and Financial Plan for FY 2024 (FY 2024 NEP level) | September 15, 2023 |
| Cluster Head Approved Annual Work and Financial Plan for FY 2024 (FY 2024 GAA level) | January 5, 2024 (or within 7 days from approval of GAA if the GAA is not approved before January 1, 2024) |
| Comprehensive Release of Sub-Allotment Release Order to Field Offices | January 19, 2024 |
| Withdrawal of Sub-ARO (1 st batch) | March 11 – 15, 2024 |
| Withdrawal of Sub-ARO (2 nd batch) | June 10 – 14, 2024 |
| Withdrawal of Sub-ARO (3 rd batch) | September 9 - 13, 2024 |
| Submission of Obligation Request and Status - All MOOE and Capital Outlay under FY 2024 Appropriation, including subsidies | September 30, 2024 |

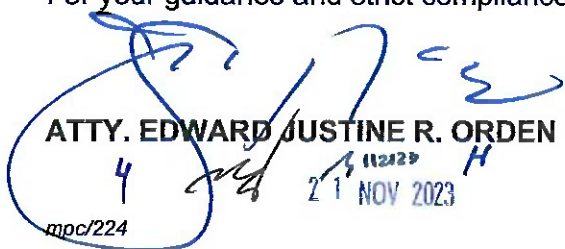
¹ DBM Circular Letter No. 2016-9 dated October 27, 2016

| Particulars | Timeline | |
|---|--------------------------------|--------------------------------|
| (except for disaster and AICS related subsidies) | | |
| Submission of Disbursement Vouchers under the under FY 2024 Appropriation | Accounting Division/Section | Cash Division/Section |
| Claims related to activities completed on October 16 onwards | On or before December 13, 2024 | On or before December 20, 2024 |
| Anticipated Claims for December 2024 | On or before December 19, 2024 | On or before December 23, 2024 |
| Compensation-related DVs for December 2024 | On or before December 19, 2024 | On or before December 23, 2024 |

Further, in the preparation of the WFP for FY 2024, please be reminded of the following:

1. The Cost of Service Allocation for renewal of contracts must be reflected in the 1st quarter while the vacated positions subject for filling-up may be indicated in the succeeding quarters;
2. No procurement activities shall be indicated in the last quarter of the FY 2024 Work and Financial Plan;
3. The 4th quarter activities must refer only to recurring and time-specific operating costs such as travels, communication and similar reimbursements; and
4. For cost-sharing expenditures such as mandatory expenses and activities requiring early procurement, the CO concerned OBSU must issue a communication/instruction to the Field Office that funds are available for the FO to proceed with early-procurement activity/ies;

For your guidance and strict compliance.



ATTY. EDWARD JUSTINE R. ORDEN

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