

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. 46, GUIDELINES
ON THE AUGMENTATION OF FUNDS**

DATE : 07 FEBRUARY 2024

This is in reference to the requests of various Field Offices (FOs) submitted to this Office for the augmentation of funds to support the activities identified within their respective FOs and for proposed expenditures that have remained unfunded.

In order to streamline the fiscal management and facilitate fund augmentation effectively, the following guidelines have been established for the processing of the said request:

1. The Office/Bureau/Service (OBS)/Field Offices (FOs) must review its physical and financial accomplishments as well as its absorptive capacity during the immediately preceding year and the current year.
 2. All requests for fund augmentation must be submitted to the respective Heads of concerned OBS/FO for review, evaluation and endorsement to the Cluster Head. If favorably considered, the Cluster Head must approve the request for its submission to the Financial Management Service, supported by the following:
 - a. OBS/FO's request for augmentation;
 - b. Cluster Head's approved request for sub-allotment of funds; and
 - c. Cash Disbursement Program/Period of Downloading of Cash.
(see attached Annex form)
 3. The request for augmentation of funds must not involve procurement activities that will be implemented in the last quarter of the year.
- I. Maintenance and Other Operating Expenditures (MOOE)

For requests for additional funds for MOOE, please be guided on the following:

- a. Requests for the allocation of fixed and mandatory expenses will not be taken into consideration unless the OBS/FO implement

cost-sharing scheme from other projects, activities, and programs (PAP) to the fullest extent possible;

- b. No requests for augmentation for purposes of team building activities, general assembly and expenses of similar nature shall be submitted. The incurrence of these expenditures must be subject to savings generated; and
- c. All requests for augmentation must be supported by the following:
 - i. Justification of the proposed augmentation;
 - ii. A report showing analysis as to the deficiency of the requested object/s of expenditures; and
 - iii. A certification that the funds requested shall be utilized and disbursed before the end of the applicable calendar year.

II. Capital Outlay

For requests of additional funds for Capital Outlay (if available), it is important to note that a request for augmentation of Capital Outlay expenditures should only be submitted when there is clear demonstration of the implementation readiness of the proposed expenditures. Such request must be supported by the following documents:

a. For Building and Structures:

- i. Detailed Engineering Design;
- ii. Program/scope of Works including bill of works;
- iii. Certifications from concerned oversight agencies (e.g. DENR for environmental compliance etc.);
- iv. Certification that the proposed structure can be implemented and disbursed within the appropriation validity;
- v. Copy of land title; and
- vi. Copy of approved Annual Procurement Plan.

b. For equipment, furniture and fixture (F&F), and other equipments:

- i. Justification/Explanation on the need for the requested equipment;
- ii. List of equipment, furnitures and fixtures, and other equipment with corresponding cost;
- iii. Certification that the proposed equipment, F&F, and other equipment can be delivered and disbursed within the appropriation validity; and
- iv. Copy of the approved Annual Procurement Plan.

III. Personnel Services (PS)

For requests for additional funds for PS, please be guided of the following:

- a. The appropriations for PS under the General Provisions of the General Appropriations Act (GAA) shall be used for the payment of Personnel Benefits authorized by law to be given to National Government personnel. Any available allotment for PS within a department or agency may be utilized by said department or agency for the payment of deficiencies in Authorized Personnel Benefits (APB) (i.e. basic salaries, standard allowances and benefits, specific-purpose allowances and benefits, incentives, magna carta benefits). Available PS allotments released shall be used for the original purpose of appropriations and to cover PS deficiencies in APB;
- b. Frontloading of funds may be resorted to in case of insufficiency of funds in PS and if there is no available allotment for the specific PS object of expenditure at the time when payment of APB shall be made. In such instances, comprehensively released PS allotments may be utilized, contingent upon the approval of the Agency Head, through the reallocation or modification of fund via the Advice for Use of PS Allotment (APSA); and
- c. Should the funding of all APB result in a PS deficit, the Department shall submit a request for the augmentation of the PS allotment to the DBM. For FOs, the request for PS augmentation may only be pursued upon presenting evidence that the existing PS allotment is inadequate to cover the APB. This request should be accompanied by the analysis of PS allotment for substantiation. The consideration of such requests for augmentation of PS may take place in the last quarter of the year.

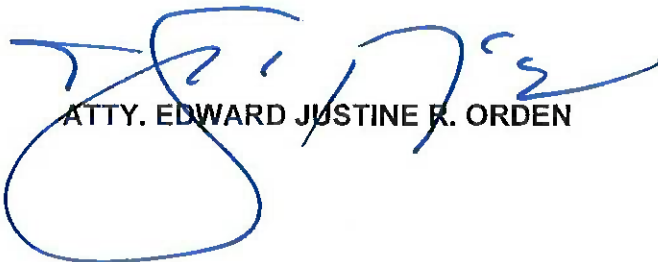
IV. Submission of Request for Augmentation of Funds

All requests for augmentation of funds must be submitted to Financial Management Service on or before the dates indicated below:

Particulars	Timeline
MOOE	June 30, 2024
CAPITAL OUTLAY	March 31, 2024
PERSONNEL SERVICES	4th Quarter of CY 2024

Such request must be accompanied by the requisite supporting documents as detailed herein.

For your guidance and strict compliance. Thank you.



ATTY. EDWARD JUSTINE R. ORDEN

Department of Social Welfare and Development
Monthly Cash Program
Program/Activity/Project (P/A/P) - _____ (Please specify) _____
As of _____

Field Office	October	November	December	TOTAL (d)	Remarks
	(a)	(b)	(c)	a+b+c=d	
					Please specify reference such as SAA Number

Note: Should be equal to the Total Amount of Sub-Allotment Advice (SAA)

Prepared by:

Recommending Approval:

Approved by:

**Designated Finance
Officer**

Director or Immediate Supervisor

Cluster Head