MEMORANDUM

DRN:FMS-CDSP-A-COMM-24-03-48354 -H

FOR	:	**HEADS OF ALL OFFICES, BUREAUS, SERVICES AND UNITS** DSWD Central Office
		THE REGIONAL DIRECTORS DSWD Regional Offices VIII and XI
FROM	:	**THE UNDERSECRETARY**
SUBJECT	:	**FINANCIAL MANAGEMENT GUIDELINE NO. 49 (2024): GUIDELINES ON THE PILOT IMPLEMENTATION OF THE INTEGRATED ACCOUNTING, BUDGET AND CASH INFORMATION SYSTEM (iABCIS)**
DATE	:	**11 APRIL 2024**

As stated in the Administrative Order No. 25 series of 2022 or the FY 2023 Thrusts and Priorities, the Financial Management Service (FMS) is responsible for the automation of the financial management core processes and generating reports of the Department of Social Welfare and Development (DSWD).

In view of the foregoing, the FMS in collaboration with the Information and Communications Technology Management Service (ICTMS) developed the Integrated Accounting, Budget and Cash Information System (iABCIS), formerly known as the Integrated Financial Management Information System (iFMIS), to simplify, integrate and harmonize the entire DSWD's financial management processes and reports Department-wide.

The iABCIS is anchored on the need to provide the DSWD management and oversight agencies with updated, if not real time, reports through a streamlined and efficient system with robust internal control mechanism.

Ultimately, the goal of this project is to establish a reliable, accurate and efficient financial management information system that is integrated (a) horizontally across the three (3) major functional areas of accounting, budgeting and cashiering; and (b) vertically between the Central Office and the 16 Field Offices.

I. LEGAL BASES

A. Philippines Beneficiary FIRST Social Protection Loan Agreement between the Republic of the Philippines and the International Bank for Reconstruction and Development (Loan Number 9168-PH)

B. Executive Order (EO) No. 55 dated 06 September 2011 Directing the Integration and Automation of Government Financial Management Systems

C. Philippine Development Plan 2023-2028(Chapter 12 p284, Chapter 7p172)

D. DSWD Administrative Order No. 25 Series of 2022 or the FY 2023 Thrusts and Priorities

E. Republic Act No. 10173 otherwise known as the Data Privacy Act of 2012

F. Republic Act No. 11032 or the Ease of Doing Business Law

G. Public Financial Management (PFM) Committee Resolution No. 2-2023

II. OBJECTIVES

This guideline is issued to provide guidance for the pilot implementation of the iABCIS to selected DSWD Operating Units, and to achieve the following objectives:

A. Provide procedures for the pilot implementation of the project to manage major disruption in the processing of financial transactions given that the iABCIS will be piloted in the middle of the FY 2024 budget cycle, April - June 2024;

B. Define the roles and responsibilities of the different stakeholders involved in the pilot implementation;

C. Establish pilot implementation team that shall lead in the conduct of the pilot implementation in the areas selected;

D. Streamline and harmonize conflicting financial procedures between the DSWD Central Office and Field Offices; and

E. Establish escalation procedures for any concerns that may arise during the pilot implementation and initial roll-out of the system.

III. IMPLEMENTATION PROCEDURES

Last July 24-28, 2023, a User Acceptance Testing (UAT) Activity was conducted in Baguio City, Benguet Province. During this activity, the target pilot implementation areas were identified as follows:

- **Pilot Implementation Areas**
  - DSWD Central Office
  - Field Office VIII
  - Field Office XI

The pilot implementation for the Field Office VIII shall be conducted in July to October 2024.

A. Pilot Implementation Phase

1. The designated system administrators per pilot implementation area shall be identified and endorsed to FMS Central Office - Grants Division Financial System Analysis Design and Development (FSADD) Section for activation and setting of appropriate access level on or before February 20, 2024. The requested number system administrator staff from the following OBSUs in Central Office and Regional Offices are:

   Field Office:
   - (1) Accounting Section
   - (1) Budget Section
   - (1) Cash Section
   - (1) RICTMU

   Central Office:
   - (2) Accounting Division for Special Project
   - (2) Accounting Division for Regular Program
   - (2) Budget Division for Special Project
   - (2) Budget Division for Regular Program
   - (2) Cash Division

   Please refer to the institutional arrangement section of this document for full details of the roles and responsibilities of the designated systems administrators.

2. The registration of iABCIS users shall commence on March 13, 2024 for systems administrators and FMS/FMD staff and on April 1, 2024 for other OBSU end users.

3. The current appropriations, and its corresponding Monthly Disbursement Plan (MDP), for FY 2024 will be encoded/ uploaded by DSWD Central Office - Budget Division starting March 18, 2024.

4. The Field Office - Budget Section shall be given temporary access on March 18, 2024 to encode the continuing appropriations, its MDP and balances of Centrally-Managed Fund (CMF).

5. Central Office - Budget Section Fund Controllers will encode the continuing appropriations for FY 2024 and its MDP.

6. The Cash Division and its FO counterparts shall encode the Notice of Cash Allocation (NCA) of the encoded MDPs on April 1-5, 2024.

7. All financial transactions since the beginning of the FY 2024 with existing iABCIS Facility, including but not limited to Obligation Request and Status (ORS), Disbursement Voucher (DV), Sub-Allotments, LDDAP-ADA/Checks and Notice of Transfer of Allocation (NTA), shall be logged in a shared spreadsheet for onward encoding to the iABCIS during the pilot implementation phase of the project. Actual encoding of financial transactions shall commence on April 22, 2024.

8. Throughout the pilot implementation, the iABCIS shall run in parallel with the manual processing of financial transactions for a comparative analysis of the reports generated between the manual and the automated report of the iABCIS starting on May 06 to June 30, 2024.

9. Accounts payable will begin with the DV with an attached approved ORS, then proceed through the standard DV route to LDDAP-ADA/Checks.

B. Financial Transactions

1. The signatories of all financial documents, including but not limited to Obligation Request and Status (ORS), Disbursement Voucher (DV) and others, shall manually sign the document via wet or digital signature per DSWD Administrative Order 3-2024 Guidelines on the Registration and Use of Digital Signatures and electronically approve in the iABCIS prior to COA's approval of the iABCIS as the official financial management system of the DSWD and the integration of the PNPKI Digital Signature in the same system.

2. The uploading of attachments to all accounting and cash modules in the iABCIS is optional while the iABCIS is still in parallel implementation with the manual processing of documents. However, all modules under the Budget Division/Section shall be required to have appropriate attachments prior to processing, as follows:

    2.1 The appropriate attachments shall refer to the basic documents required in sub-allotments of funds, modification of funds, among others. These documents must be in a portable document format and digitally signed as well.

3. In the event of minor system downtime (more than 3 hours of service unavailability), the manual processing of financial transactions will be imposed. All transactions must be recorded in the shared spreadsheet. Once the services resume, the transactions must be encoded in the iABCIS in the same chronological order. In the event of

major system downtime (more than 4 days of service unavailability), the manual processing of financial transactions will be imposed. All transactions must be recorded in the shared spreadsheet. Once the services resume, the transactions must be encoded by the budget fund controllers for ORS and Accounting Technical Staff for DV in the iABCIS in the same chronological order.

4. Splitting of funds during obligation is not allowed.[1]

5. Submission and processing of ORS with multiple PAPs and funding sources is not allowed.

6. In the event that the primary signatory of a financial document is not available to sign and/or approve the document, the alternate signatory as defined in the Administrative Order No 16 Series of 2019 - Delegation and Delineation of Authority and Special Orders shall approve/sign the document in lieu of the primary signatory.

C. Technical Assistance Request Escalation Procedures

Process flow	Procedure Details	Responsible
Prepare TA Request	The end-users from shall prepare TA Request which indicates the following information: 1. Name and position of the requester 2. Office 3. Description and details of the issue/concern 4. Date and time of occurrence. The above details may be communicated to the designated systems administrators via email or chat to facilitate faster resolution of reported issue/concern.	End-users

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[1] Splitting of funds refers to obligations with different fund sources i.e. continuing and current fund source.

[flowchart: decision diamond "Level of Complexity" with SIMPLE branch to A and COMPLEX branch to B]	The systems administrators shall assess the level of complexity of the reported concerns. TA requests may be categorized as follows: 1. Simple requests include how-to and user account related concerns. 2. Complex requests include system errors and enhancements that require database and/or source code manipulation.	Systems Administrator
[flowchart: A → Resolve TA Request → C]	All SIMPLE requests/inquiries shall be addressed and/or resolved by the systems administrators within the day if reported until 3PM or the following day, if reported beyond 3PM. **Note:** Should the system administrator be unable to resolve the received TA request due to other commitments, they may forward the same request to other systems administrators.	Systems Administrator
[flowchart: B → Escalate to Systems Development Team → Resolve TA Request → C]	All COMPLEX TA requests shall be escalated to the system development team within the day of receipt of the TA Request. The system developer will assess the complexity of the submitted request following the Ease of Doing Business timeframe as follows: 1. Simple - 3 days 2. Complex - 7 days 3. Highly Technical - 20 days. The developer shall provide feedback to the end-user regarding the assessed timeline of completion of the request, and resolve the same within the timeline provided.	System Administrator System Developer
[flowchart: C → Provide feedback and request for Client Satisfaction Measurement Form (CSMF) → END]	Once resolved, the TA provider shall provide feedback to the end-user and request for CSMF.	TA Provider (System Administrator/ Developer)

A pilot implementation team shall be assigned to each area during the first week of the pilot implementation. This is to provide additional support to the systems administrators who shall provide first-tier TA to the implementers as follows:

1. DSWD Central Office
   (1) Dolores G. Bumanlag
   (2) Cyrille Kae L. Dela Cruz
   (3) Regina Mae O. Menor
   (4) Jarren B. Lignes
   (5) Henry C. Guadania

2. DSWD Field Office VIII
   (1) Rosalia P Bisuña
   (2) Jane M. Lardizabal
   (3) Rizza G. Casa
   (4) Pearlie Mae S. Dacayo
   (5) Jebelyn S. Dublon

3. DSWD Field Office XI
   (1) Ronald T. Ramos
   (2) Madelane Selga
   (3) Sandy A. Gabaldon
   (4) Francis John J. Frivaldo
   (5) Benjie Salvador J. Alcantara

IV. INSTITUTIONAL ARRANGEMENTS
A. DSWD Central Office

1. **Financial Management Service (FMS)**
   a) Lead in the formulation of pilot guidelines, policies and activity designs for pilot implementation and initial roll-out related activities.
   b) Lead the pilot testing of the iABCIS in close coordination with concerned OBSUs, FOs, and various stakeholders.
   c) Document the pilot implementation.
   d) Monitor and evaluate the iABCIS pilot implementation.
   e) Provide the necessary technical support to pilot implementers;
   f) Ensure full system utilization by encouraging intended users and developing policies and guidelines on the use of iABCIS.
   g) Ensure the inclusion of the conduct of the pilot implementation in the OPC/ DPC and IPCs of the personnel involved in the activity.
   h) Conduct learning and development activities for technology transfer that may include:

- Coaching and demonstration sessions among system users and administrators; and
- User Training/Coaching/ Technical Sessions for business owners/users, system administrators and other service support staff at the central office, field offices and/or attached agencies.

2. **Information and Communications Technology Management Service (ICTMS) - Business Solutions and Services Development Division (BSSDD)**

   a) Conduct learning and development activities for technology transfer that may include:
      - Coaching and demonstration sessions among system users and administrators; and
      - User Training/Coaching/ Technical Sessions for business owners/users, system administrators and other service support staff at the central office, field offices and/or attached agencies.
   b) Accept and process requests for technical assistance in the operation of the system through the ICTMS ticketing system, email, text messages, reports and other means of transmission; and
   c) Ensure the inclusion of the conduct of the pilot implementation in the OPC/ DPC and IPCs of the personnel involved in the activity.

B. DSWD Field Offices

1. **Financial Management Division (FMD)**
   a) Use and implement the iABCIS in the day-to-day processing of financial transactions.
   b) Actively participate in the learning and development sessions relative to iABCIS.
   c) Participate in the system consultation meetings, orientation, and training that will be conducted by the service provider for purposes of testing.
   d) Ensure the inclusion of the conduct of the pilot implementation in the OPC/ DPC and IPCs of the personnel involved in the activity.
   e)

2. **Regional Information and Communications Technology Management Service (RICTMS)**

   a) Provide first-tier technical support to FMD Technical Staff and End-Users.
   b) Escalate any incident and/or technical assistance request to ICTMS, as needed.

   c) Participate in the system consultation meetings, orientation, and training that will be conducted by the service provider for purposes of testing.

   d) Actively participate in the learning and development session relative to iABCIS.

   e) Ensure the inclusion of the conduct of the pilot implementation in the OPC/ DPC and IPCs of the personnel involved in the activity.

C. Designated System Administrators

1. Manage the accounts of the iABCIS users within their responsibility area i.e. user account activation, retrieval, password reset, and access level assignment.
2. Maintain and manage the libraries of the iABCIS i.e. add new Payee Record etc.

D. Pilot Implementation Team

1. Act as first-tier technical resource persons which understands the link between business process and iABCIS software process.
2. Ensure that all policies and procedures on the utilization of the iABCIS are applied consistently during the pilot implementation.
3. Work together with the system development team on all functional issues that may arise during the pilot implementation.

VI. EFFECTIVITY

This order shall take effect immediately upon signing and previous issuance contrary to or inconsistent with this Order are hereby repealed, modified or amended accordingly.

For your guidance and strict compliance.

ATTY. EDWARD JUSTINE R. ORDEN

Noted by:

REX GATCHALIAN
Secretary
1 6 APR 2024