

DRN: FMS-ADREG-A-COMM-22-02-05696-E

**MEMORANDUM**

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**FOR : ALL HEADS OF OFFICES, BUREAUS, SERVICES AND UNITS  
DSWD Central and Field Offices**

**FROM : THE UNDERSECRETARY**

**SUBJECT : FINANCIAL MANAGEMENT GUIDELINES NO. 21, (2022): GRANT,  
UTILIZATION, LIQUIDATION AND REFUND OF CASH ADVANCES FOR THE  
IMPLEMENTATION OF DSWD PROGRAMS AND PROJECTS FOR TYPHOON  
ODETTE AND OTHER SIMILAR EMERGENCY CASES**

**DATE : 22 MARCH 2022**

**I. BACKGROUND**

As a result of onslaught of Typhoon Odette last December 16-17, 2021 in Visayas, Mindanao and Palawan areas, the DSWD was directed by the President to act as crisis manager along with other agencies to facilitate the delivery of aid in the affected areas to ensure stable food and water supply. Likewise, direct financial assistance to individuals/families through cash advance by the Special Disbursing Officers (SDOs) will have to be provided by the DSWD.

Considering the urgency of the provision of assistance to the victims of the Typhoon Odette and the restrictions provided under COA Circular 97-002 dated February 10, 1997, the DSWD requested the following from the Commission on Audit:

1. To allow the SDOs of the DSWD with existing unliquidated cash advances for implementation of programs, be granted with another cash advance to assist in the conduct of cash payouts especially for victims of Typhoon Odette or other disasters and/or similar emergencies pursuant to Executive Order No. 137, series of 2021;
2. For the said SDOs to be exempted from Section 5.8, COA Circular No. 97-002 dated February 10, 1997 which requires all cash advances to be fully liquidated at the end of each year and the refund of any unexpended balance to the cashier/collecting officer, in view of the payouts needed to be conducted until December 31, 2021 and continuously during F.Y. 2022, and
3. To extend the authority given to the Contractual Employees of DSWD to be designated as SDOs and be granted with cash advances for the implementation of the DSWD programs and services until December 31 2022.

On December 21, 2021, the COA responded with concurrence on the said request, however, with conditions.

**II. COVERAGE**

These guidelines shall cover all cash advances for the following DSWD programs and projects provided to the victims of Typhoon Odette and other similar cases:

- a. Assistance to Individuals in Crisis Situation;
- b. Livelihood assistance and/or interventions under the Sustainable Livelihood Program;
- c. Kapit-Bisig Laban sa Kahirapan-Comprehensive and Integrated Delivery of Social Services;  
and



- d. Other disaster related DSWD programs and projects.

### III. GUIDELINES

The following guidelines shall be observed for all cash advances covering implementation of response and rehabilitation programs and projects for the victims of Typhoon Odette and other similar cases and shall retroactively be applied to the qualified Special Disbursing Offices starting December 21, 2021.

1. The grant of additional cash advances to specific SDO with existing cash advance may be allowed and shall take into consideration factors such as the liquidation track record of the SDO including the percentage of the amount of previous cash advance that have been liquidated;
2. The SDO shall execute an Affidavit of Undertaking (Annex A.1/A.2) to effect full responsibility and proper accounting of all cash advances, which shall include the submission of a complete and full liquidation within thirty (30) days after the last day of scheduled payout but not to exceed three (3) months from the lifting of the declaration of the pertinent State of Calamity.
3. For the DSWD contractual employees with temporary authority and designation as SDO:
  - a. The Head of OBSUs shall determine and recommend to the Regional Director/Secretary which contractual employee should be designated as SDOs, i.e., those who can take on the responsibility and accountability as shown in their work performance and as indicated in item 1 above.
  - b. The Accounting Division/Unit shall orient and/or capacitate the selected contractual employees designated as SDOs as to their duties and responsibilities, and have them sign an undertaking acknowledging and agreeing to such responsibilities and accountabilities;
  - c. The Head of OBSUs shall determine the amount of cash advance that each contractual SDO can handle, i.e., based on each one's capacity to account therefor;
  - d. The Accounting Division/Unit shall ensure that the contractual SDOs are bonded, which should be adequate to cover the maximum amount of the cash advance/accountability of the SDO, i.e., in accordance with the schedule of cash accountability and bond issued by the Bureau of Treasury;
  - e. The Accounting Division/Unit shall require the contractual SDOs to submit the pertinent liquidation reports for the cash advance within the reglementary period vis-à-vis item 2 above; and
  - f. The contractual SDOs should be supervised by its immediate supervisor or duly appointed supervisor with a permanent position; and
  - g. The designation of the contractual staff as SDO is until December 31, 2022 only, unless an extension is authorized by COA.

### IV. EFFECTIVITY

These guidelines shall take effect immediately.

  
WAYNE C. BELIZAR

Director IV, Finance and Management Service



ATTY. ADONIS P. SULIT, CESO II

Undersecretary

  
JSE/DG/B/218

**Annex A.1****AFFIDAVIT OF UNDERTAKING**

I, \_\_\_\_\_, Filipino, of legal age, hereby –

**DECLARE that –**

1. I am currently employed in the Department of Social Welfare and Development (DSWD) as \_\_\_\_\_(employment status), a National Government Agency with office located at \_\_\_\_\_;
2. I am currently designated as a Special Disbursing Officer for the implementation of DSWD programs and projects;
3. The DSWD is granting additional cash advance as an exemption granted by the COA dated December 21, 2021 for the direct financial assistance to affected families residing in areas under State of Calamity, despite of my outstanding previous cash advance.

**UNDERTAKE to –**

1. Take full responsibility on the proper accounting of all the cash advances provided to me as follows:

PROGRAM/PURPOSE	AMOUNT

2. Dutifully liquidate all the disbursed funds not later than 30 days after the last day of the scheduled payout but not to exceed three (3) months from the lifting of the declaration of the pertinent State of Calamity;
3. Return unutilized funds to the DSWD or directly to the National Treasury after the conduct of the cash pay-out, if any.

**DATE AND PLACE:** \_\_\_\_\_

\_\_\_\_\_  
SDO, SIGNATURE OVER PRINTED NAME



**WITNESSES**

\_\_\_\_\_  
(Immediate Supervisor  
or designated supervisor holding  
permanent position)

\_\_\_\_\_  
ARDA/ Regional Director/Head of  
OBS/Cluster Head

**ACKNOWLEDGEMENT**

BEFORE ME, on the above date and place, personally appeared the DSWD Special Disbursing Officer mentioned above, and who showed me the following Competent Proof of Identity:

NAME	ID DETAILS

Known to me to be the same person who executed this Declaration of Trust and acknowledged to me that his/her free act and deed.

Doc. No. \_\_\_\_\_  
Page No. \_\_\_\_\_  
Book No. \_\_\_\_\_  
Series of \_\_\_\_\_

**NOTARY PUBLIC**

**Annex A.2****AFFIDAVIT OF UNDERTAKING**

I, \_\_\_\_\_, Filipino, of legal age, hereby –

**DECLARE that –**

1. I am currently employed in the Department of Social Welfare and Development (DSWD) as \_\_\_\_\_(employment status), a National Government Agency with office located at \_\_\_\_\_;
2. I am currently designated as a Special Disbursing Officer for the implementation of DSWD programs and projects;
3. I was granted/will be granted by the Department cash advance included in an exemption granted by the COA dated December 21, 2021 for the direct financial assistance to affected families residing in areas under State of Calamity

**UNDERTAKE to –**

1. Take full responsibility on the proper accounting of all the cash advances provided to me as follows:

<b>PROGRAM/PURPOSE</b>	<b>AMOUNT</b>

2. Dutifully liquidate all the disbursed funds not later than 30 days after the last day of the scheduled payout but not to exceed three (3) months from the lifting of the declaration of the pertinent State of Calamity;
3. Return unutilized funds to the DSWD or directly to the National Treasury after the conduct of the cash pay-out, if any.

**DATE AND PLACE:** \_\_\_\_\_

\_\_\_\_\_  
SDO, SIGNATURE OVER PRINTED NAME



**WITNESSES**

\_\_\_\_\_  
(Immediate Supervisor  
or designated supervisor holding  
permanent position)

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ARDA/ Regional Director/Head of  
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