



**FINANCE AND MANAGEMENT  
SERVICE  
GENERAL ADMINISTRATION AND SUPPORT  
SERVICES GROUP**  
DSWD-GF-004 | REV 01 / 12 OCT 2021

DRN: FMS-ADRP-A-COMM-22-03-08795-S

**MEMORANDUM**

**FOR :** ALL HEADS OF 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 GUIDELINES NO. 22 (2022):  
GUIDELINES ON THE PROCESSING OF MONEY CLAIMS WITH  
DELEGATION OF AUTHORITY TO ADJUDICATE MONEY CLAIMS  
INVOLVING AMOUNTS NOT EXCEEDING 100,000 TO THE CLUSTER  
DIRECTORS/REGIONAL DIRECTORS OF THE COMMISSION ON  
AUDIT (COA)

**DATE :** 29 MARCH 2022

This is relative to the recent issuance of **Commission on Audit Resolution No. 2021-038 dated December 20, 2021** with the subject, Delegation of authority to adjudicate money claims involving amounts not exceeding ₱100,000.00 to the Cluster Directors/Regional Directors (CD/RD) of the Commission on Audit (COA).

The resolution amends the Section 1, Rule VIII of the 2009 Revised Rules of Procedures of the Commission on Audit and other pertinent provisions therein and supersedes COA Resolution No. 2021-009.

Payments for obligations incurred within each fiscal year shall be made until the end of the extended payment period (EPP) as determined by the Department of Budget and Management (DBM)<sup>1</sup>. Action to file for money claims may be taken for the following classification of unpaid transactions:

Particulars	Action to be Taken	Responsible Persons/Office
1. Obligated and delivered/rendered but not paid or due and demandable accounts payable due to the following: a. No DV submitted to FMS for processing b. No approval on Box D of DV c. Incomplete supporting documents d. Insufficient NCA balance	1. Request for SARO and NCA to DBM or 2. Money Claims to COA if denied by DBM	FMS-ADRP/SP and Claimant or Petitioner
2. Incurred authorized expenses but not obligated or unbooked obligations <sup>2</sup>	Money claims	FMS-ADRP/SP and Claimant or Petitioner

<sup>1</sup>Section 1.C of E.O 91 series of 2019

<sup>2</sup>Except for prior years' unpaid salaries and other authorized personnel benefits which can be charged to available PS allotments for the current year as governed by COA Circular No. 2018-001 dated February 1, 2018

With the foregoing, the following procedural guidelines shall be observed by the DSWD Central Office and Field Offices in relation to the filing of money claim:

No	Documents Required	Responsible Office /Person	Procedure	Timeline	Output	Recipient
1	All supporting documents pertaining to the unpaid transaction	Finance and Management Service/Division (FMS/D) – Accounting Division or the Accounting Section for Field/Regional Offices	The Accounting Division/Section shall certify that the specified transaction has not been paid based on the available records.	After the lapse of the EPP	Certificate of Non-Payment	Claimant or Petitioner
2	The financial claims supported by its complete documentation (per COA Circular 2012-001) and Certificate of Non-Payment	Claimant or Petitioner	Submission of the documents required including the Certificate of Non-Payment:  a. Up to ₱100,000.00 - Office of the Cluster Director/Regional Director of COA  b. More than ₱100,000.00 - Commission Proper	Upon receipt of the Certificate of Non-Payment	Petition for Money Claim	Office of the Cluster Director/Regional Director of COA or the Commission Proper
3	Petition for Money Claim	Office of the Cluster Director/Regional Director of COA or the Commission Proper	Adjudication of the money claims against the government. The Commission Proper shall retain appellate jurisdiction over the action of the CD/RD on these claims.	Timeline based on Section 2, Rule VIII of RRPC)	Order to Answer	Claimant or Petitioner

No	Documents Required	Responsible Office /Person	Procedure	Timeline	Output	Recipient
4	Decision/ Order from the Office of the Cluster Director/Regional Director of COA or the Commission Proper	FMS/D-Budget Division/ Budget Section for Field Offices	For unbooked obligations/accounts payable or depending on the decision or resolution of the COA/DBM on the petition for money claims, the Budget Division shall include the claims on its budget proposal for the succeeding year for submission to the DBM. The Budget Division then will obligate the financial claim upon the issuance of the approved General Appropriations Act. This is in accordance with the guideline prescribed in the DBM Letter dated April 24, 2020 <sup>3</sup> .	Upon the receipt of final decision	Budget Proposal for the succeeding GAA	DBM
5	General Appropriation Act	Budget Officer of the concerned Program/ Activities/ Projects	To obligate the financial claim based on the approved final decision from COA	At the start of the ensuing year upon the effectivity of the GAA	Obligation Request	Accounting Division/ Section
6	DV, ORS and all supporting documents for the financial claims	Accounting Division or the Accounting Section for Field/Regional Offices	To process and review the financial claims for payment	Within 24 hours from the receipt of complete supporting document	Processed DV	Authorized Signatory of the concerned office

<sup>3</sup>DBM Letter Ref. No. 2020-BB-0037135/2020-bb-0037136

No	Documents Required	Responsible Office /Person	Procedure	Timeline	Output	Recipient
7	Processed disbursement voucher	Authorized Signatory of Box D from the concerned office	For signing and approval of the financial claim	Within 1-2 days from the receipt of processed DV from Accounting	Signed DV	Cash Division
8	Duly approved disbursement voucher	Cash Division or the Cash Section for Field/Regional Offices	To process the releasing of claims to the petitioner or the claimant	Within 1-2 days from the receipt of signed DV	LDDAP-ADA or Check	Claimant or Petitioner

The FMS shall process the payment in accordance with the usual accounting and auditing rules and regulations.

All concerned offices are advised to relay the guidelines to the affected suppliers, clients and personnel.

For your guidance and strict compliance.



**ATTY. ADONIS P. SULIT, CESO II**  
Undersecretary for GASSG



REPUBLIC OF THE PHILIPPINES  
COMMISSION ON AUDIT  
Commonwealth Avenue, Quezon City, Philippines

RESOLUTION

No. : 2021-038  
Date : December 20, 2021

**SUBJECT:** Delegation of authority to adjudicate money claims involving amounts not exceeding P100,000.00 to the Cluster Directors/ Regional Directors of the Commission on Audit

**WHEREAS**, Section 6, Article IX-A of the 1987 Constitution provides that the Commission on Audit (COA) *en banc* may promulgate its rules concerning pleadings and practice before it or any of its offices;

**WHEREAS**, this Commission promulgated the 2009 Revised Rules of Procedure of the COA (RRPC) which took effect on October 28, 2009;

**WHEREAS**, Section 1, Rule VIII of the 2009 RRPC provides that the Commission Proper (CP) shall have the original jurisdiction over money claims against the government, regardless of the amount involved;

**WHEREAS**, there are money claims filed before the CP involving small amounts which have unnecessarily added to the heavy caseload of the CP;

**WHEREAS**, delegation of these money claims to the lower adjudicating office will expedite the resolution of small money claims cases filed before this Commission;

**WHEREAS**, in COA Resolution No. 2014-025 dated November 17, 2014, the Commission Proper Adjudication and Secretariat Support Services Sector (CPASSSS) was created under the direct control and supervision of the CP;

**WHEREAS**, in COA Resolution No. 2021-009 dated May 12, 2021, the CP resolved to delegate to the Directors of Claims and Adjudication Office (CAO)-CPASSSS the adjudication of small money claims involving amounts not exceeding P100,000.00 and retaining its appellate jurisdiction over the actions of the CAO Directors on these claims;

**WHEREAS**, the CP, having appellate jurisdiction over the actions of the Directors of CAO-CPASSSS in adjudicating money claims not exceeding P100,000.00, and the CPASSSS being under the direct control and supervision of the CP create a conflict in the execution of the delegated function that may offend the due process principle;

**NOW, THEREFORE**, the CP RESOLVES, as it does hereby RESOLVE to delegate the authority to the Cluster Director (CD)/Regional Director (RD) to adjudicate money claims involving amounts not exceeding P100,000.00. The CP shall retain appellate jurisdiction over actions of the CD/RD on these claims. Appeals from the decision of the CD/RD shall be made pursuant to Rule VII of the 2009 RRPC;


**RESOLVED FURTHER** that a copy of the decision of the CD/RD shall be furnished the Commission Secretary, through the Assistant Commissioner of CPASSSS, within five days of the ensuing month from issuance of the decision.


**RESOLVED FINALLY** that the Office of the Commission Secretary, for money claims cases involving amounts not exceeding P100,000.00 pending before the CP as of the effectivity of this Resolution, and the Directors of CAO-CPASSSS for money claims cases filed before them pursuant to COA Resolution No. 2021-009, shall transmit said cases to the concerned CDs/RDs, for adjudication in accordance with this Resolution.

This Resolution amends Sections 1, Rule VIII of the 2009 RRPC and other pertinent provisions therein and supersedes COA Resolution No. 2021-009. All issuances inconsistent with this Resolution are deemed modified or repealed accordingly.

This Resolution shall take effect fifteen (15) days after publication in a newspaper of general circulation.

Quezon City, Philippines, December 20, 2021.

  
MICHAEL G. AGUINALDO  
Chairperson

  
ROLAND C. PONDOC  
Commissioner

P.S. February 17, 2022