

DRN: Fms - RPAD - A - Comm - 20 - 08 - 96933-5

FOR : ALL HEADS OF OFFICES, BUREAUS, SERVICES
Central Office

FROM : THE UNDERSECRETARY

SUBJECT : FINANCIAL MANAGEMENT GUIDELINES No. 20, s. 2020,
GUIDELINES ON THE DOCUMENTARY REQUIREMENTS ON
THE PREPARATION OF CLAIMS FOR THE COMMUNICATION
ALLOWANCE

DATE : 03 AUGUST 2020

I. RATIONALE

The Department of Social Welfare and Development (DSWD) has been providing fund allocation for the data and communication expenses of some officials and employees. The allocation is intended for calls, short message services and/or mobile data for easy communication accessibility at any given time and place in the performance of their official duties. The amount of communication load allocation is based on the position and communication requirements.

It is understood that claims against government funds shall be supported with complete documentation and these expenses has to be governed by accounting and auditing rules, procedures and guidelines for validation purposes to avoid irregular, unnecessary, excessive, extravagant and unconscionable expenses.

II. LEGAL BASES

These guidelines adopt the principle and facilitates the effective compliance of the following laws and regulations:

1. Commission on Audit (COA) Circular 2012-001 dated June 14, 2012 - Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions
2. Administrative Order 19, s. 2019 dated November 29, 2019 - Guidelines on Allocations for DSWD Personnel for Mobile Communications and Data Services

III. COVERAGE

These guidelines cover the Modes B and D of the Section IV of Administrative Order 19, s. 2019 Guidelines on Allocations for DSWD Personnel for Mobile Communications and Data Services.

IV. GENERAL GUIDELINES

The following are the required supporting documents for the reimbursement claims of the load and data communication expenses:

1. Approved Monthly Allocation-this identifies the mode of reimbursement the claimant is entitled to;
2. Proof of Payment–any of the following depending on the mode of reimbursement:
 - (i) Official Receipt
 - (ii) Tape Receipt
 - (iii) Cash Invoice
 - (iv) Acknowledgement Receipt (Annex A)
 - (v) Online Bills/ Application payment transaction confirmation or transaction history with mobile/reference number for validation purposes (Gcash, PayMaya, Coins.ph, and the like)
 - (vi) Online Banking payment confirmation with mobile/reference number for validation purposes;
3. In case when the Department procured for official prepaid load provider/s, Certification from Chief of General Services Division (GSD) that the claimant is not provided with any data and load allocation through such provider/s;
4. Obligation Request and Status (ORS) and Disbursement Vouchers (DVs) prepared using the Budget and Treasury Management System (BTMS).

V. SPECIFIC GUIDELINES

1. MODE B - Monthly Reimbursement for Individual Postpaid Plan

In addition to the documents enumerated in Section IV above, the following documents shall be submitted by the claimant/s concerned:

- (i) ORS – with the claimant as the payee;
- (ii) DV – with the claimant as the payee;
- (iii) Authority to Reimburse (Authority to Reimburse and Authorized Representative attached herein as Annexes B and C shall be required as additional supporting document if only one employee is claiming in behalf of the other employee/s);
- (iv) Certification by Agency Head or his authorized representatives that all usage of data and communication allocation are official in nature (Annex D);
- (v) Billing Statement/ Statement of Account – current charges for the month less the device cost and “Add-Ons” (if any); and

2. MODE D – Communication Load Allocation through payroll (for Prepaid Load Allocation)

2.1 All prepaid load reimbursement shall be through payroll. In addition to the documents enumerated in Section IV above, the documents enumerated

below shall be submitted by the OBSUs to the GSD-Accounts Management and Bills Payment Section (AMBPS) for the monthly prepaid reimbursement claims of all OBSUs officials and employees:

- (i) Summary list submitted by the OBSUs with Certification per Claimant that all load usage are official in nature and with officials/employees name enumerated in sequence as per Approved Monthly Allocation (Annex E);
- (ii) For prepaid cards - used prepaid cards;
- (iii) For electronic load - Screenshots of SMS with the following certification from the claimant that includes their name and signature and must appear in every sheet where the screenshot/s were printed:

"I declare, under the penalties of perjury that the information herein stated are true and correct. I further certify that I have actually purchased the electronic load as reflected in this document which is the exact and true copy of the SMS received."

Signature above printed name of the claimant

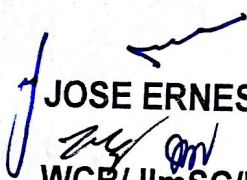
The said documents shall be submitted by the OBSUs to GSD-AMBPS on or before the 10th day of the succeeding month for onward submission to respective Budget Divisions on the 15th day of the following month for the obligation of funds. Due to the closing of budget registries every end of the year, the reimbursement of claims for the month of December shall be submitted together with the claims for the month of November.

Individual claimant's supporting document found to be incomplete or improper shall be returned to the OBSU concerned. Supporting documents for the monthly reimbursement claims submitted and/or resubmitted to GSD-AMBPS beyond the 10th day of the succeeding month shall be processed together with the reimbursement claim for the following month.

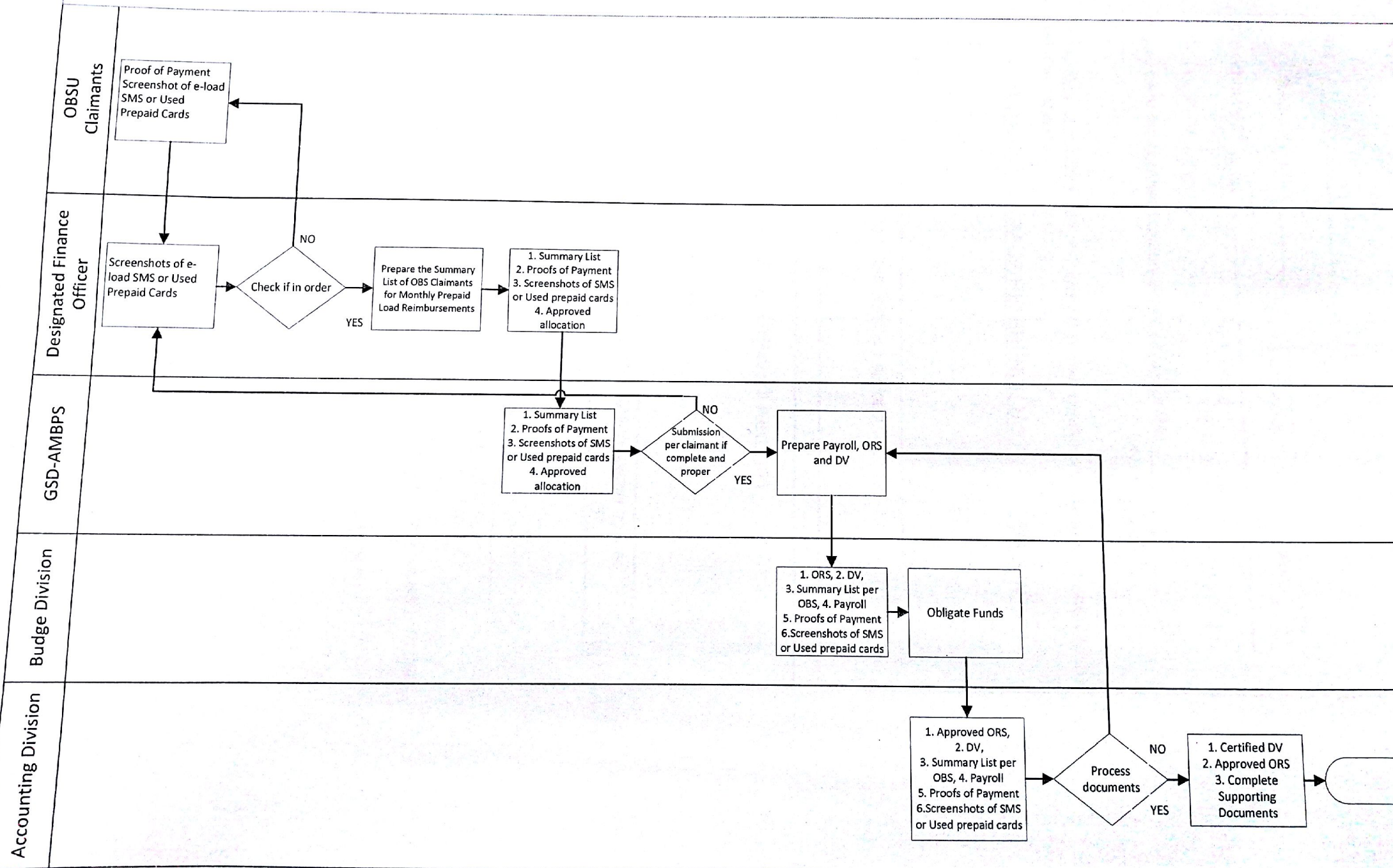
2.2 After review of the OBSUs' submissions, the GSD-AMBPS shall prepare and submit the following documents together with the supporting documents submitted by the OBSUs to the FMS for processing based on government budgeting, auditing, and accounting rules and regulations:

- (i) Payroll;
- (ii) ORS – ATM Account of DSWD Officials and Employees as the payee; and
- (iii) DV – ATM Account of DSWD Officials and Employees as the payee.

For reference and strict compliance.


JOSE ERNESTO B. GAVIOLA
 WCB/JImSC/DRDR/222

Process Flow for the Submission of Documents on Reimbursement Claims for PREPAID Load Allocation



ACKNOWLEDGEMENT RECEIPT

Date : _____

Received from _____

(Name of claimant)- bumili ng load

the amount of _____ (P _____)

(In Words)

in payment for communication expense(s) for the _____
(period)

(for multiple purchases with only one (1) payee, please provide breakdown with the following details:)

<u>DATE</u>	<u>TRACE/REFERENCE NO.</u>	<u>AMOUNT</u>
-------------	----------------------------	---------------

PAYEE: _____

(Name and Signature)-binilhan ng load

ACKNOWLEDGEMENT RECEIPT

Date : _____

Received from _____

(Name of claimant)- bumili ng load

the amount of _____ (P _____)

(In Words)

in payment for communication expense(s) for the _____
(period)

(for multiple purchases with only one (1) payee, please provide breakdown with the following details:)

<u>DATE</u>	<u>TRACE/REFERENCE NO.</u>	<u>AMOUNT</u>
-------------	----------------------------	---------------

PAYEE: _____

(Name and Signature)-binilhan ng load

AUTHORITY

This is to authorize the following to reimburse communication expenses incurred for the (period) in the total amount of P (amount).

Issued this (date).

NAME OF EMPLOYEE

AMOUNT

- | | | | |
|----|-------|---|-------|
| 1. | _____ | P | _____ |
| 2. | _____ | | _____ |
| 3. | _____ | | _____ |
| 4. | _____ | | _____ |

Signature over Printed Name
(Head of OBSU)

Annex C

AUTHORITY

This is to authorize Mr/Ms. (authorized representative) to reimburse my/our communication expenses incurred for the (period) on our behalf

NAME OF EMPLOYEE

AMOUNT

SIGNATURE

- | | | | | |
|----|-------|---|-------|-------|
| 1. | _____ | P | _____ | _____ |
| 2. | _____ | | _____ | _____ |
| 3. | _____ | | _____ | _____ |
| 4. | _____ | | _____ | _____ |

CERTIFICATION

This is to certify that the following employees procured their communication load thru e-load/ consumed their postpaid account for (period) and that all calls and texts made and data consumed covering the monthly allocation are all official in nature.

NAME OF EMPLOYEE

AMOUNT

- 1. _____
- 2. _____
- 3. _____
- 4. _____

P _____

Signature over Printed Name

(Agency Head or his authorized representative)

Department of Social Welfare and Development
 OBSU
 Supporting Documents for the Reimbursement of Prepaid Load Allocation
 For the Month of _____

Annex E

Name of Officials and Employees (Enumerated in sequence based on the Approved Monthly Allocation)	Approved Cellphone Number	Amount Claimed for Reimbursement (Not More than the Approved Allocation)	REQUIRED SUPPORTING DOCUMENTS						
			Annex E.1		Annex E.2	Annex E.3	Annex E.4	Annex E.5	Certification that all load consumptions are official in nature Signature
			Enumerated in the attached Monthly Load Allocation?		For prepaid cards	For electronic load - Screenshots of SMS with Required Certification	Proof of Payment	Certification from Chief of GSD that the claimant is not provided with any data and load allocation through procured prepaid load provider	
Yes	No								
1. Employee No. 1	09123456789	1,500.00	Yes		Annex E.2-1		Annex E.4-1	Not Applicable-no procured provider	
2. Employee No. 2	09234567891	900.00	Yes			Annex E.3-1	Annex E.4-2	Not Applicable-no procured provider	
3. Employee No. 3	09345678912	600.00	Yes		Annex E.2-2		Annex E.4-3	Not Applicable-no procured provider	
4. Employee No. 4	09456789123	600.00	Yes			Annex E.3-2	Annex E.4-4	Not Applicable-no procured provider	
TOTAL		3,600.00							

Prepared by _____