

DRN: INS-TPAD-A-comm-10-09-97062-S**MEMORANDUM**

FOR : ALL HEADS OF OFFICES, BUREAUS, SERVICES
Central and Field Offices

FROM : THE UNDERSECRETARY

SUBJECT : FINANCIAL MANAGEMENT GUIDELINES NO. 24, S. 2020, AMENDMENT TO FMG NO. 18, SERIES OF 2020, GUIDELINES ON THE PREPARATION OF SAP SUBSIDY PAYROLL AND THE RELATED LIQUIDATION REPORT FOR THE DISBURSEMENTS OF EMERGENCY SUBSIDY UNDER THE JOINT MEMORANDUM CIRCULAR No. 2, S. 2020

I. RATIONALE

With the aim of the Department to fast track the implementation of the ESP-SAP for the second tranche¹, necessary adjustments in the processes defined in DSWD Memorandum Circular (MC) Nos. 14 and 17, series of 2020 were made to ensure that the generation of certified/clean lists of beneficiaries and the release of funds are facilitated.

The deduplication process was decentralized at the level of the Field Offices (FOs) and the guidance on processing of payroll and release of funds is laid down in the DSWD MC No. 18, series of 2020 or the Guidelines on the Enhanced Deduplication Procedure Amending Memorandum Circulars Nos. 14 and 17, series of 2020.

II. AMENDMENTS TO THE GENERAL GUIDELINES**A. Approved Payroll**

Prior to the preparation of the SAP payroll, the following supporting documents must be available:

1. For the SAP beneficiaries endorsed by the Local Government Units to the Field Offices:
 - 1.1. The masterlist of eligible SAP beneficiaries duly signed and certified by the local social welfare and development officer and the local chief executive; and
 - 1.2. The Certification from the FO containing the number of beneficiaries included in the Final Cleanlist as a result of the deduplication

¹ Covering all second tranche beneficiaries stated in PNP-DILG-DBM- DOLE-DSWD-DA-DTI-DOF-DND-AFP Joint Memorandum Circular No. 2, series of 2020.

process, as defined in DSWD MC No. 18, series of 2020 Section 3 (B.1), duly certified by the Regional Director.

2. For ReliefAgad Records and shared lists of other agencies such as LTFRB, DOLE or DA:
 - 2.1. List of those who registered through the ReliefAgad app and those shared by other agencies; and
 - 2.2. Certification from the Central Office (CO)-Information Communication and Technology Management Service (ICTMS) containing the number of beneficiaries included in the Final Cleanlist as a result of the deduplication process, as defined in DSWD MC No. 18, series of 2020 Section 3 (B.2).

The Cleanlist of beneficiaries shall be converted into payroll (with the amounts and total amounts) (Annex A), certified and endorsed for payment in accordance with Section IV of the DSWD MC No. 18, series of 2020 or any supplemental guidelines thereof.

B. Downloading of Funds to the Field Offices

Subject to the FM Guidelines No. 12, S. 2020, as amended, the Finance and Management Service (FMS) shall facilitate the release of funding augmentation to the FOs on SAP as supported by the following documents:

1. Certification from the FO containing the number of beneficiaries included in the Final Cleanlist as a result of the deduplication process, as defined in DSWD MC No. 18, series of 2020 Section 3 (B.1), duly certified by the Regional Director;
2. Printed first and last pages of the payroll related to item B² above; and
3. Operations Cluster Head-approved FO fund augmentation request.

C. Disbursement or Pre-funding Disbursement of Emergency Subsidies through the partner Financial Service Providers (FSPs)

1. The FMS shall process the disbursement or pre-funding disbursement of emergency subsidies through the FSPs as supported by the following documents:
 - 1.1. Payroll of beneficiaries duly certified and approved in accordance with Section IV of the DSWD MC No. 18, series of 2020 or any supplemental guidelines thereof;
 - 1.1.1. Printed 1st and last pages of the payroll;
 - 1.1.2. The full scanned copy of the payroll shall be stored in a compact disc (CD) duly labelled as follows:
 - 1.1.2.1. Disbursement Voucher (DV) Number;

² These may be made available after the DV processing above as long as the full e-copy of the payroll has been provided through other means and the other required documents have been provided.



- 1.1.2.2. DV Date
- 1.1.2.3. FSP
- 1.1.2.4. Number of Beneficiaries
- 1.1.2.5. Total Amount of the DV

- 1.2. Concurrence to and endorsement of the Operations Cluster Head for the payment of the payroll of beneficiaries through the FSPs also certifying therein that all of the supporting documents attached to the DV, in printed and in digital format, are certified true copies or the faithful reproduction of the original.
2. For the SAP beneficiaries endorsed by the Local Government Units to the Field Offices, the following shall be the **additional required supporting documents**:
 - 2.1. The Certification from the FO containing the number of beneficiaries included in the Final Cleanlist as a result of the deduplication process, as defined in DSWD MC No. 18, series of 2020 Section 3 (B.1), duly certified by the Regional Director;
 - 2.2. Endorsement from the FO for payment of beneficiaries through a specified FSP;
3. For ReliefAgad Records and the shared lists of other agencies such as LTFRB, DOLE or DA, the Certification from the CO-ICTMS containing the number of beneficiaries included in the Final Cleanlist as a result of the deduplication process, as defined in DSWD MC No. 18, series of 2020 Section 3 (B.2) shall be required in addition to the documents enumerated in Section II (C) (1).

D. FSP Liquidation Report

1. The FSP liquidation report (Annex B), both in excel and pdf formats, must be submitted by the FSPs to the DSWD through the Secure File Transfer Protocol (SFTP) solely dedicated for the SAP-ESP transactions within the timeline indicated in the multilateral Memorandum of Agreement with DSWD.
2. Liquidation Reports submitted through SFTP need not be submitted in print.
3. In lieu of the originally signed and printed Liquidation Reports, the FSPs shall submit an originally signed certification (Annex C) confirming all of the Liquidation Report submissions in the SFTP.
4. For purposes of submission to the Commission on Audit (COA) Resident Auditor, the liquidation reports, both in excel and pdf formats, shall be downloaded and stored in a CD by the Finance and Management Service-Accounting Division for Regular Programs.
5. The CD shall be officially transmitted to the COA Resident Auditor.
6. The transmittal letter shall be accompanied by a summary of liquidation reports submitted per FSP containing the following minimum information:

- 6.1. Liquidation Reports File Reference Number



6.2. Liquidation Report Filename (same filename for both the excel and the pdf formats)

6.3. Liquidation Report details:

6.3.1. Amount Liquidated

6.3.2. Corresponding Total Number of Beneficiaries with successful and unsuccessful disbursements

6.3.3. Liquidation Report JEV Number

6.3.4. Liquidation Report JEV Date

6.4. Corresponding Transfer of Fund (ToF) Details:

6.4.1. ToF Amount

6.4.2. Corresponding Total Number of Beneficiaries

6.4.3. ToF DV Number

6.4.4. ToF DV Date

6.4.5. ToF Journal Entry Voucher (JEV) Number

6.4.6. ToF JEV Date

6.5. Corresponding Refund details

6.5.1. Official Receipt (OR) Number

6.5.2. Refund OR Date

6.5.3. Refund JEV Number

6.5.4. Refund JEV Date

6.6. Amount Still Unliquidated after Liquidation and after Refund, if any.

For your reference and strict compliance.


JOSE ERNESTO B. GAVIOLA

Date: _____


WCB/JImSC/222



Annex A

Department of Social Welfare and Development
Social Amelioration Program-Emergency Subsidy Program

A	B	C	D	E	F	G	H	I	J	L	L
No.	First Name	Middle Name	Last Name	Ext Name	Birthdate	Address	ID Num	Transactional Acct No.	Contact No.	Amount	Description
TOTAL											

I certify that the beneficiaries listed herein are eligible based on the clarifications issued by the Local Social Welfare and Development Officer and the Local Chief Executive, unique/without duplicates and partially or wholly covered by the accompanying certified final clean list of beneficiaries and that this payroll is prepared strictly based on Joint Circular No. 2 s. 2020 and Memorandum Circular No. 14, as amended by DSWD MC No. 18, Series of 2020.

Approved by:

Regional Director (for FO-prepared payrolls)

Director, Program Management Bureau (for ReliefAgad payrolls)



Annex B

(FSP)
Social Amelioration Program-Emergency Subsidy Program
Liquidation Report

A	B	C	D	E	F	G	H	I	J	L	L	M	N	O	P
No.	First Name	Middle Name	Last Name	Ext Name	Birthdate	Address	ID Num	Transactional Acct No.	Contact No.	Amount	Description	Account Holder Validation	Disbursement Status	Transaction ID	Date and Time
TOTAL															

Prepared by: Approved by: Audited by:



Annex C

This is to confirm that the following liquidation reports submitted thru the Department of Social Welfare and Development Social Amelioration Program Secure File Transfer Protocol, <https://dswdsap.ftptoday.com/> are the true and faithful reproduction of the original liquidation reports.

Liquidation Report SFTP Filename	Corresponding Amount of Fund Transfer	Successful Transactions		Unsuccessful Transactions		Refund		
		No. of Beneficiaries	Amount	No. of Beneficiaries	Amount	Official Receipt		Amount
						Date	No.	

Prepared by:

Approved by:

Audited by: