

DRN: OUSGASSG-A-COMM-20-10-138013-S

**MEMORANDUM**

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

**FROM : THE OIC UNDERSECRETARY**

**SUBJECT : FINANCIAL MANAGEMENT GUIDELINES (FMG) No. 28, S. 2020, SUPPLEMENTAL GUIDELINES TO FMG No. 18, S. 2020 OR THE GUIDELINES ON THE PREPARATION OF SAP SUBSIDY PAYROLL, LIVELIHOOD ASSISTANCE GRANTS AND THE RELATED LIQUIDATION REPORT FOR THE DISBURSEMENTS OF EMERGENCY SUBSIDY UNDER REPUBLIC ACT NO. 11494 OR THE BAYANIHAN TO RECOVER AS ONE ACT CONCERNING DSWD**

**I. LEGAL BASES**

- A. Presidential Proclamation No. 922, Declaring a State of Public Health Emergency Throughout the Philippines;
- B. Republic Act (RA) No. 11494 or the Bayanihan to Recover as One Act;
- C. DSWD Memorandum Circular (MC) No. 30 Series of 2020, Special Guidelines on the Implementation of the Provisions of Republic Act No. 11494 or the "Bayanihan To Recover As One Act" concerning DSWD;
- D. DSWD MC No. 20 Series of 2020, Supplemental Guidelines to Memorandum Circular No. 18, series of 2020; and
- E. FMG No. 24 Series of 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, Series of 2020;*
- F. DSWD MC No. 19. Series of 2020, Special Guidelines on the Provision of Livelihood Assistance Grants;

**II. GENERAL GUIDELINES**

- A. Budget Guidelines vis-a-vis Targets

Pursuant to Section VII of Memorandum Circular 30, Series of 2020, targeting of beneficiaries shall be facilitated by the Policy Development and Planning Bureau (PDPB) in coordination with the Finance and Management Service (FMS);

- 1. PMB and SLP-NPMO shall submit Cluster Head approved Work and Financial Plan;



2. PMB and SLP-NPMO shall request FMS to facilitate the Sub Allotment Advice (SAA) and Notice of Transfer of Allocation (NTA);
3. The FMS shall process the request in accordance with Section II (B) (1), (2), and (3) hereof;
4. Reporting templates for the financial utilization in relation to the implementation of R.A. No. 11494 to be issued separately.

**B. Required Supporting Documents**

**1. Central Office Downloading of Funds to the Field Offices thru Notice of Transfer of Allocation**

**a. Sub-allotment Advice (SAA)**

- i. Based on the Approved Work and Financial Plan, request from with indicated monthly cash program, PMB or SLP NPMO indicating the number of beneficiaries and the corresponding amount to be transferred duly approved by the Cluster Head of SLP-NPMO/PMB;

**b. Disbursement Voucher**

- i. Certified True Copy of duly approved Sub-Allotment Advice issued by Budget Division; and
- ii. Duly approved request to download/transfer funds from proponent office and approved by Cluster Head.

**c. Notice of Transfer of Allocation**

- i. Disbursement Voucher duly certified by Chief Accountant and approved by authorized DSWD Official per Administrative Order No. 16 series of 2019.

**2. Obligation Request**

**a. Central Office**

- i. The generation of payrolls will be made at Field Offices, for payments that will be processed by the Central Office for the Emergency Subsidy and Additional Beneficiaries, endorsement from PMB indicating the number of beneficiaries with the corresponding amount to be funded duly approved by the Cluster Head of PMB;
- ii. 1st and last page of payrolls from FOs subject to Subsection 3 of this Section.



b. Field Office

- i. Payroll prepared by the FOs subject to Subsection 3 of this Section.

3. Disbursement Vouchers

- a. Disbursement Vouchers for the pre-funding of beneficiaries' subsidies to be processed by the Accounting Division/Section shall be supported by the following documents:

- i. **Payroll** with the following expressed certifications from the Regional Directors:

- a. That the beneficiaries listed therein are eligible, based on the certifications issued by the Local Social Welfare and Development Officer and in the Local Chief Executive, unique and partially or wholly covered in the accompanying certified final clean list of beneficiaries without duplicates; and
- b. That the payroll is prepared strictly based on DSWD MC No. 30, series of 2020.

ii. **Deduplication Certification**

- a. For Affected Low Income Families in areas under Granular lockdown

- i. **Certification signed by the Regional Director** that the list of beneficiaries had been deduplicated during the provision of subsidy for Bayanihan 1 and does not need further deduplication for purposes of subsidy provision under Bayanihan 2.

- b. For those who are qualified but were not granted subsidy under R.A. No. 11469

- i. Pursuant to Section VI (4) (d) of DSWD MC No. 22, series of 2020, a **Deduplication Certification**<sup>1</sup>, approved by the Regional Director, in case of additional list of beneficiaries who are low income households qualified but were not granted such subsidy as mandated under Section 4(c) of R.A. No. 11469

- iii. For DVs processed by the Central Office, the **Operations Cluster Head's concurrence** to the payroll, as certified by the Regional Director, endorsing the same to the Office of the Undersecretary for GASSG thru the FMS for payment.

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<sup>1</sup> Pursuant to DSWD MC No. 18, series of 2020



b. Disbursement Vouchers for the Sustainable Livelihood Program-Livelihood Assistance Grant (LAG) to be processed by the Accounting Section shall be supported by the following documents:

i. Livelihood Assistance Proposal duly approved by the Regional Director

ii. LAG Payroll with the following expressed certifications from the Regional Directors:

a. That the beneficiaries listed therein are eligible, based on the pursuant to Section III.B of DSWD MC No. 19, series of 2020; and

b. That the payroll is prepared strictly based on DSWD MC No. 19, series of 2020.

4. The payroll for preparation by the Field Offices shall have twelve (12) columns as follows:

Column	Title	Particulars	Remarks
A	No.	Chronological sequence number	Mandatory
B	First Name		Mandatory
C	Middle Name		Mandatory
D	Last Name		Mandatory
E	Ext Name	Jr., Sr., etc.	
F	Birthdate	YYYY-MM-DD	Mandatory
G	Address	At least Barangay and Municipal/City Address	Mandatory
H	ID Num	Valid ID or SAC <sup>2</sup> number	Mandatory
I	Transactional Acct No.	Bank or mobile e-wallet account of beneficiary <sup>3</sup>	
J	Contact No.	Landline or mobile contact number	
K	Amount	Amount of emergency subsidy	Mandatory
L	Description	"DSWD-SAP" or "Top up Subsidy" <sup>4</sup>	Mandatory

<sup>2</sup> Social Amelioration Card

<sup>3</sup> Blank if the beneficiary does not have an existing account

<sup>4</sup> For DOLE-TUPAD #BKBK and DA Cash Assistance for Farmers



- 5. Use of the Secure File Transfer Protocol (SFTP) in case of payments through Financial Service Providers (FSPs).
  - a. The FOs may use the SFTP policy as reference standard or they may prescribe a customized guideline based on the terms of reference and the related contract executed with the FSP; and
  - b. The CO shall consistently observe the SFTP policy in effecting the disbursements under RA 11469 through FSPs.

6. Liquidation Report

a. SAP ESP

- i. Transfer of Funds to Local Government Units of Cash Advance to Disbursing Officers

Submission of liquidation report shall be on or before the 15th day after the completion of payout and shall be pursuant to Commission on Audit Circular Nos. 94-013 and 2012-001.

- ii. The FSP liquidation report must be submitted to the FMS/FMD containing the following columns:

- a. The twelve (12) columns described at Sec. II (D) above; and

- b. Four (4) additional columns, to wit:

Column	Title	Particulars
M	Account Holder Validation	<p>Contains either the values "TRUE" or "FALSE"</p> <p>If the validation is consistent, at least, on the First Name, Middle Name, Surname, Birthdate, Address and other mandatory fields, then, it will contain the value "TRUE," or else it will be "FALSE."</p> <p>Only when the above-cited information is validated and the transactional account has been created or validated by the SAP shall the final crediting to the SAP beneficiary's transactional account or a cash-out by the beneficiary be made.</p>

N	Disbursement Status	Contains either the values "SUCCESSFUL" or "UNSUCCESSFUL"
O	Transaction ID	The transaction reference code related to the crediting to the SAP beneficiary's transactional account or the cash-out made by the beneficiary at the FSPs
P	Date and Time	Related to the Transaction ID

- iii. The FSP's liquidation report shall contain columns **A** to **P** and, these shall be signed and certified by its duly authorized signatories as stipulated in its Memorandum of Agreement (MOA) with the Department.
- iv. The FSP's liquidation report shall be submitted by the FSPs through the SFTP or similar facility provided by the ICTMS and verified and processed by the FO FMD/FMS in accordance with Section IV of MC No. 20, series of 2020 and Section D of FMG No. 24, series of 2020.

b. SLP LAG

- i. Transfer of Funds to Local Government Units or Cash Advance to Disbursing Officers:

Submission of liquidation report shall be on or before the 15th day after the completion of payout and shall be pursuant to Commission on Audit Circular Nos. 94-013 and 2012-001.

For your reference and strict compliance.

  
**RODOLFO M. SANTOS, CESO II**

Noted by:

  
**ROLANDO JOSELITO D. BAUTISTA**

Secretary

Date: NOV 26 2020