



Republic of the Philippines
Department of Social Welfare and Development

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ADMINISTRATIVE ORDER NO. 02
Series of 2016

Subject: **AMENDMENT TO M.C. NO. 13, SERIES OF 2014
(UPDATED MANUAL OF DELEGATION
AND DELINEATION OF AUTHORITY)**

Pursuant to COA Circular 2015-007 dated October 22, 2015 (Prescribing the Government Accounting Manual (GAM) for Use of All National Government Agencies), specifically Appendix 32, Volume II (Accounting Books, Registries, Records, Forms and Reports) of the GAM, setting the new form of the Disbursement Voucher, Memorandum Circular No. 13, series of 2014 (Updated Manual of Delegation and Delineation of Authority), is hereby amended as follows:

Item II-I (Administrative and Financial Matters – Disbursement Vouchers), is hereby amended to read thus:

1. Box A - certification by the responsible officer having direct supervision and knowledge of the facts of the transaction:

	DESCRIPTION	CERTIFYING OFFICER
CO	All types of financial claims	Head of the OBS concerned
FO	All types of financial claims	Head of Office/ Division concerned

2. Box B - the respective accounting entry for the disbursement:

	DESCRIPTION	TO BE FILLED UP BY
CO	All types of disbursements	Administrative Assistant III assigned, Accounting Division
FO	All types of disbursements	Administrative Assistant II / III assigned, Accounting Unit

3. Box C - certification on the availability of cash, subject to ADA, on the completeness of the supporting documents and the propriety of the amount claimed:

	DESCRIPTION	APPROVING AUTHORITY
CO	All Disbursement Vouchers (DV)	Head, Accounting Division
	Others, including personnel services ²⁹	Assistant Chief Accountant
FO	Disbursement Vouchers	Head, Accounting Unit; the next-in-rank (with an Administrative Officer II position), or as designated by RD

²⁹ Includes the following:

1. Vouchers for payment of salaries and wages, allowances, compensation and other personnel services including payment for overtime services regardless of the amount.
2. Regular or fixed expenditures such as power, water, telephone, rental, janitorial, security, communication, gasoline and lubricant expenses regardless of amount.
3. Financial Assistance for Crisis Intervention.
4. Payment for contract of services of MOA workers.
5. Cash advances and reimbursements by disbursing officers, officials and employees up to P100,000.
6. Fund transfer to FOs and Barangay / Community account by way of check or Notice of Transfer of Allocation (NTA) up to P100,000.00

3. **Box D³⁰** - certification on the availability of cash, subject to ADA, on the completeness of the supporting documents and the propriety of the amount claimed:

	DESCRIPTION	APPROVING AUTHORITY		
CO	Payment of salaries and wages, allowances, compensation and other personnel services including payment for overtime services, cost of services of MOA and mandatory remittances, regardless of amount	AS Director		
	Payment of fixed regular expenditures for utilities and services such as power, water, telephone, gasoline, oil and lubricant, janitorial and security services, and rental, regardless of amount			
	Others	Up to P10M	HOBS concerned ³¹	
		Up to P25M	OSEC Cluster	HEA
			Other Clusters	Asec concerned
		Up to P100M	OSEC Cluster	Asec OSG
			Other Clusters	USEC concerned
More than P100M	Secretary			
FO³²	Up to P500,000.00	Chief, Management Division		
	Up to P10M	ARD concerned		
	Up to P50M	RD		
	More than P50M	Secretary, unless RD is specifically authorized		

This amendment shall take effect immediately.

27th of January 2016, Quezon City, Philippines.


CORAZON JULIANO-SOLIMAN
 Secretary

³⁰ Should the Secretary, the USEC for GASSG and the ASEC for GASSG all be unavailable on official business, an Officer of the Day shall be designated who shall have the authority to approve Disbursement Vouchers and Sub-allotment Release Order (SUB-ARO) for more than P1M up to P50M.

³¹ For payments concerning the FMS itself, the Approving Authority shall be the ASEC for GASSG instead of the FMS Director (As amended by M.C. No. 13, s. 2012)

³² As amended by Administrative Order No. 14, series of 2015.