



Administrative Order No. 05
Series of 2022

SUBJECT: GUIDELINES ON THE MANAGEMENT OF THE DIRECT RELEASE FUND FOR THE PROVISION OF TECHNICAL/ADVISOR ASSISTANCE AND OTHER RELATED SUPPORT SERVICES (TAAORSS)

I. RATIONALE

The passage of Republic Act (RA) No. 7160 or the Local Government Code of 1991 has mandated the Department to devolve basic services including certain SWD sectoral and community-based programs and projects, the direct service workers, and its assets and liabilities. Since then, there has been a significant shift in terms of the role of the agency from its rowing roles to steering roles, from a direct service deliverer to technical assistance provider along policy formulation, standard setting, capability building, and monitoring and evaluation. Corollary to this, it has to assist local government units (LGUs) in implementing programs and services that alleviate poverty and empower disadvantaged, marginalized and vulnerable individuals, families and communities. Moreover, assistance to the implementation of programs and projects lodged under the Department and those that are not devolved yet are required to ensure effective service delivery.

With the adoption and operationalization of the Results Based Management as a management strategy by virtue of MC No. 004, s. of 2014¹ in the development of the Department's Strategic Plan² and pursuant to Administrative Order No. 2, s. 2017 otherwise known as the "Vision, Mission Statement and Organizational Outcomes", it has set as one of its outcomes, the Strategic Priorities #2 "Delivery of SWD Programs and Services of LGUs through the Local Social Welfare and Development Offices (LSWDOs) improved". Strategies were identified to achieve this outcome.

Under the Memorandum dated December 3, 2018, the Secretary put emphasis on proper allocation and utilization of Field Offices' (FOs) Technical Assistance Resource Augmentation (TARA) funds for its program implementation, and advised FOs to:

¹ Memorandum Circular 004, s. of 2014 - Guidelines in the Operationalization of the Unified Results Based Monitoring and Evaluation System

² Administrative Order 002, s. of 2017 - Vision, Mission, Statements and Organizational Outcomes

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1. Operate within respective TARA Fund allocations of 2019, as transition year for the eventual charging of certain fixed and mandatory expenses from said funds to Regional General Administration and Support Services (RGASS) funds;
2. Formulate 3-Year TARA Plan based on the results of the Assessment of LSWDOs charged to said Funds. See Annex A for the Results of the Baseline Assessment; and
3. Ensure hiring of at least one (1) regional TARA Focal Person and accomplishment of target charged to said Funds.

Further, on June 1, 2021, the Office of the President issued Executive Order (EO) No. 138 entitled "Full Devolution of Certain Functions of the Executive Branch to Local Governments, Creation of a Committee on Devolution, and for Other Purposes". The said EO reiterated that the role of the National Government is to set the national policy, development strategy and service delivery standards, and to assist, oversee, and supervise the LGUs, complementary to the stronger implementing role that the LGU shall assume by reason of devolution.

The DSWD, as primarily responsible for providing TA to LGUs, needs to ensure that the direct release of funds in providing such services are logically and strategically planned by ensuring efficient budget allocation and utilization of financial resources. Hence, the issuance of these guidelines.

II. LEGAL BASES

- A. **Republic Act No. 7160**, An Act Providing for a Local Government Code of 1991, effecting the devolution or transfer of basic social services by DSWD to LGUs;
- B. **Memorandum Circular No. 4, series of 2014**, Guidelines in the Operationalization of the Unified Results-Based Monitoring and Evaluation System;
- C. **Administrative Order No. 2, series of 2017**, Vision, Mission, Statements and Organizational Outcomes;
- D. **Memorandum Circular No. 10, series of 2018**, Guidelines in the Implementation of Technical Assistance and Resource Augmentation to LGUs through the LSWDOs;
- E. **Administrative Order No. 10, series of 2018**, Adopting the DSWD Strategic Plan from 2018-2022;
- F. **Administrative Order No. 3, series of 2020**, DSWD COVID-19 Response and Recovery Plan (Sulong Plan); and



- G. **Executive Order No. 138**, "Full Devolution of Certain Functions of the Executive Branch to Local Governments, Creation of Committee on Devolution, and for other Purposes.

III. OBJECTIVES

This issuance shall provide continuing guidance and harmonize processes in all the succeeding fund allocation and utilization mechanisms employed by Field Offices in utilizing direct release funds for TAORSS. Further, it aims to provide direction in allocating budget for Projects, Programs and Activities (PPAs) charged to the TARA Fund. Specifically, it aims to:

1. Provide information on PPAs that can be funded under TARA Miscellaneous and Other Operating Expenses (MOOE) Funds;
2. Prescribe the process for allocating the TARA MOOE Funds including its modification, reallocation and change of purpose; and
3. Ensure complementation of resources between CO-OBS and Field Offices in the implementation of the TARA PPAs.

IV. DEFINITION OF TERMS

Capability Building³ – is a continuous process of strengthening the organization's human resources (personnel and intermediaries as well as other partners) to act and make informed choices based on their values and aspirations, with the goal of increasing the organization's access to information and technical know-how. These are interventions that will support the achievement of program objectives and targets (e.g. training of ECCD Accreditors, Day Care Workers and Supervisors to equip program stakeholders to implement quality ECCD programs).

Resource Augmentation⁴ - is the provision of support to LGUs/LSWDOs for the immediate response and early recovery of victims of disaster and implementation of other LSWDO-led programs and projects as mandated by existing laws and as may be provided for by existing DSWD policies and programs.

It can include provision of manpower, funding, facilities and supplies to LGUs, NGOs and POs and other Social Welfare intermediaries to enable them to deliver basic social services, devolved or transferred by virtue of devolution, divestment, localization, and/or licensing and accreditation of programs developed by these intermediaries requiring additional resource.

³ MC No. 10, series of 2010, Guidelines in the Preparation and Submission of IDCB Plans and Reports

⁴ MC No. 10, series of 2018, Guidelines in the Implementation of Technical Assistance and Resource Augmentation for LGUs through LSWDOs

Augmentation may be sourced from the DSWD itself, local and international development partners as conduit to the resource assistance provided to the LGUs needing assistance.

Service Delivery Capacity and Competency Assessment (SDCCA) Tool - is used to measure the service delivery capacity of LGUs in three major domains: Administration and Organization, Program Management and Institutional Mechanism.

TARA Related PPAs – refers to programs, projects, and activities that are contributing to the improvement on the level of functionality of LGUs which is based on the results of the Service Delivery Capacity and Competency Assessment (SDCCA). It also covers P/P/As to effectively capacitate LGUs in the implementation of SWD devolved programs and services.

Technical Assistance⁵ - consists of non-monetary interventions which are designed to enhance the capability of LSWDOs based on needs assessment, for the effective implementation of SWD programs, projects and services such as:

- a. **Training** – where modification and/or enhancement on knowledge, skills and behaviors is expected from the participants;
- b. **Training of Trainers** – it aims to develop the abilities of participants to transfer knowledge and skills at a trainer's level or standard;
- c. **Orientation** – it aims to provide new information on policies, protocols, guidelines, programs and the like. It also includes providing existing information to a new set of audience;
- d. **Demonstration Session** – this is a visual or actual presentation of how things work. It can be done through learning visits/field study visits and the like;
- e. **Workshop** – it aims at developing skills necessary in the performance of a specific role or function;
- f. **Forum** – where there is an exchange of ideas and experiences for the purpose of learning;
- g. **Consultation/Sharing Session** – where knowledge brokers gather and share experiences before embarking on a specific project, or facing difficulties and challenges on current related events to gain ways and strategies that address challenges and concerns;

⁵ Ibid

- h. **Conference** – a formal meeting among people who have common interest and views.

V. Planning, Implementing and Monitoring TARA FUND (an illustrative diagram is attached as Annex A)

A. Planning Phase

1. Based on the results of SDCCA and the corresponding 3-year TARA Plan or Capacity Building Agenda, the different FOs shall prepare their respective TARA Work and Financial Plan (WFP) reflecting PPAs to be undertaken to achieve the target of increasing the functionality or capacity of LGUs/LSWDOs. Further, the Field Offices must clearly reflect in their respective WFPs which offices/units are accountable to these specific PPAs regardless of the fund source (e.g. *Orientation or Training of Pre-Marriage Counselors of the LGUs- Standards Bureau from the CO and Standard Unit from FO, SPDR related training to be managed by PDPU with PDPB as counterpart bureau, etc.*).
2. The concerned CO - OBSs WFPs shall also reflect the identified projects and activities under the TARA Plan that shall also serve as basis for determining TARA-related priority activities to be funded under the Centrally Managed Funds (CMF).
3. A TARA Work and Financial Planning Workshop will be conducted with the leadership of the Regional Director together with the ARDO/ARDA assisted by the TARA Focal with the involvement of the representatives no lower than the Division Chief/Senior Staff from Standard Unit/Section, Policy Development and Planning Unit/Section, Social Technology Unit/Section, Capacity Building Unit/Section, Program Operation Divisions and Regional Finance Office. The TARA WFP will be submitted on the 31st of August every year.
4. Using the pillars of the Capacity Development Framework of LGUs⁶ developed by the Local Government Academy of the Philippines, the PPAs may be clustered as follows:
 - a. **Competency Enhancement** - Development of knowledge and skills of people to perform their functions in the program.
 - b. **Building Leadership** - Defining Vision, Mission and Goals, setting strategic directions, promoting and ensuring transparency and accountability in the operations of LGUs, instituting participatory mechanisms, establishing partnerships and collaboration and ensuring visible sponsorship of programs.

⁶ Capacity Development Framework of the Local Government Academy



- c. **Installation and management of Information Management System** - systems, processes and processes on managing programs which includes planning and budgeting, design and development, implementation and monitoring and evaluation.
 - d. **Establishing Enabling Policy Environment** - existence of policy and legislative support for planning and budgeting, developing, implementing, monitoring and evaluating service delivery functions, programs and projects.
 - e. **Promoting Knowledge and Learning Mechanisms** - mechanisms for generating, analyzing and utilization of data and information for decision making and continuous improvement.
 - f. **Setting the Structure** - existence of appropriate structure (i.e. office, committee or work group with defined authority and accountability for performing the necessary functions in the program).
5. TARA WFPs shall be submitted to the Cluster Head of SCBG as the TARA Fund Manager for review to ensure the budget allocation of PPAs supports the TARA Plan or the CBA and the outcome indicators and targets set for TARA Roadmap and the DSWD Transition Plan. The WFPs must be prepared and made available prior to the conduct of the *Budget Talakayan* of the Department.
6. The TARA MOOE Funds shall prioritize programs, projects, and activities indicated in the approved TARA Plan. **Expenses related to general administrative support services may be charged to the said funds but shall not exceed 50% of the total funds.** A separate Work and Financial Plan for general administrative support services shall be prepared for ease of monitoring.

B. **Implementation Phase**

- 1. The implementation of TARA-related PPAs charged to both CMF and Direct Release Funds shall be managed and monitored by the respective OBS and their counterpart units at the Field Office as reflected under the TARA Plan.
- 2. The project proposals for the implementation of the PPAs shall be prepared three (3) months prior to the succeeding year and shall be reviewed by the TARA Focal *as to content*, and the Designated Finance Officer as to the *allocation of funds* based on approved plan prior to its endorsement and approval of the Regional Director. The Capability Building Section (CBS) shall review the documents to ensure that implementation of the structured LDIs/TA by other /section/unit/program shall not result in overlapping or conflict of schedule.



3. Expenses incurred on TARA PPAs shall follow the existing and prescribed financial procedures and timelines.

C. **Monitoring Phase**

1. The respective unit/offices at the FOs that have TARA related PPAs or interventions for LGUs shall prepare reports to be submitted to the TARA Focal for consolidation and analysis. The report shall follow the templates and timelines prescribed under *Administrative Order 008, s. of 2019, Guidelines for the Harmonized Planning, Monitoring and Evaluation System (HPMES)*.
2. Request for modification and reallocation of the direct release TAAORSS funds due to deviations or changes of PPAs in the approved TARA Plan, the proponent office/unit shall submit the request to the TARA Focal with a checklist of compliance to the prescribed financial requirements. If compliant, the TARA Focal shall recommend to the Regional Director the approval of the request. The FO will then submit the request to the respective counterpart CO-OBS for review. If the request for modification and reallocation of the funds is found to be appropriate, the concerned CO-OBS shall endorse the request for APPROVAL to the SCBG Cluster Head, copy furnished to SWIDB (e.g. if PPAs are implemented by SU then SB is responsible for reviewing requests for modification/reallocation).

The following financial requirements/documents shall be attached to the request:

- a. Request memo duly signed by the Regional Director,
 - b. Certificate of Actual Deficiency and Source of Funds,
 - c. Justification of the Modification, Reallocation and Change of Purpose, and
 - d. Variance Analysis and Revised and Work and Financial Plan.
 - e. Revised WFP and/or Catch up Plan
3. Requests for modification of direct release TAAORSS funds related to general administration and support services that fall within the 50% limit shall be endorsed for review, and/or approval by the SWIDB Director. However, any request exceeding the 50% cap shall be endorsed to the SCBG Cluster Head for approval. Approval of such requests shall be subject to the following conditions:
 - a. Have at least accomplished 85% of the targets based on the approved TARA Plan;



- b. Certification from the counterpart OBS that it cannot provide augmentation from the centrally managed funds to implement related *general administration and support services* being requested for; and
 - c. If accomplishments are below 85% but not lower than 60%, a certification from the counterpart OBS that guarantees the downloading of centrally managed funds to fund PPAs which will ensure accomplishment of the targets.
4. Submission of Request for Modification and Reallocation for Continuing and Current Appropriations should follow the timelines indicated in the FMS Guidelines #2 and #5 of 2020, and their amendments, if any. Modification of funds shall only be allowed twice a year. Requests must be submitted in April for the 1st batch and July for the 2nd batch. To facilitate the review of requests, FOs requesting approval shall attach copies of approved WFP for continuing and current appropriations.

VI. TARA PROGRAM RELATED EXPENSES

The following PPAs shall be charged to the TARA Fund program:

1. PPAs that are included in the approved TARA Work and Financial Plan;
2. Training and other capability building activities programmed for DSWD Technical Staff, LGUs, CSOs or NGOs;
3. Other operating costs in the implementation of TARA which include the following:
 - a. Cost of Service of Workers performing CB and TARA related tasks;
 - b. Travel Expenses - these include expenses related to monitoring visits, assessment of LGUs, conduct of in-person training, benchmarking visits, research related to TARA and other related field visits with established TARA related purpose;
 - c. Training expenses – these include payments for accommodation, meals and food, venue rental, payments for honorarium of resource persons, facilitators and documenters;
 - d. Communication Expenses - these include expenses related to coordination via mobile and landline phones and internet connection. These also include provision for data of participants provided with official receipts for specific engagement LGUs;
 - e. Training Supplies and Materials - these refer to supplies and materials needed in the conduct of any capacity building related activities reflected under the TARA plan;



- f. Representation Expenses – these refer to any expenses related to coordination meeting, planning, monitoring and consultation meeting with LGUs;
- g. Subscriptions (learning apps such as Mentimeter, Zoom, Miro, Trello, MS Visio, and the likes);
- h. Rental (vehicle);
- i. “Semi-Expendable” Equipment – this refers to purchasing and upgrading of equipment responsive to online CB /TA activities;
- j. Advocacy/IEC materials related to TARA; and
- k. Printing and Publication related to TARA.

VII. INSTITUTIONAL ARRANGEMENT

A. Central Office

1. **Finance and Management Service (FMS)** shall be in-charge of providing guidance to its counterpart Regional Finance Officers in terms of budget allocation parameters. It shall provide quarterly updates on TARA Fund Utilization.
2. **Offices, Bureaus and Services (OBS)** with Centrally Managed Funds for TARA shall be responsible for monitoring the plan implementation, submission of monitoring reports of TARA related programs, projects and activities of their counterpart offices at the Field Offices. Likewise, the OBS are also responsible for reviewing and endorsing requests of fund modifications by respective Field Offices.
3. **Social Welfare Institutional Development Bureau (SWIDB)** shall spearhead the TARA Planning with other CO-OBS following the Planning and Budgeting Calendar of the year. It shall coordinate with concerned CO – OBS on the support required by the DSWD FOs in the implementation of the TARA Program.

In addition, it shall be responsible for reviewing the TARA targets and the Work and Financial Plans (WFPs) of FOs, requests for modifications of PPAs that are related to the mandates and functions of the Bureau, and recommend appropriate measures to the concerned office on improving fund management.

4. **Standards and Capacity Building Group Cluster Head** shall approve the Work and Financial Plan on TARA Program of the Field Offices, requests for

modifications of PPAs and recommendations on improving fund management as endorsed by SWIDB.

B. Field Office

1. **Regional Finance Division/Office** shall provide guidance and assist in preparing the WFPs to the TARA Focal Persons with other unit offices in the Field Offices, and for TARA Financial Reports to be included in the HPMES report. It shall prepare justifiable requests of Fund Modification, Reallocation and Change of Purpose.
2. **TARA Focal Persons** shall perform the following roles:
 - a. Consolidate the TARA-related PPAs of different Offices/Sections/Units in the Field Offices indicated in their WFP;
 - b. Review compliance to prescribed financial requirements of fund modification requests; and
 - c. If modification requests are compliant, recommend to the Regional Directors their approval.

These guidelines shall take effect immediately.



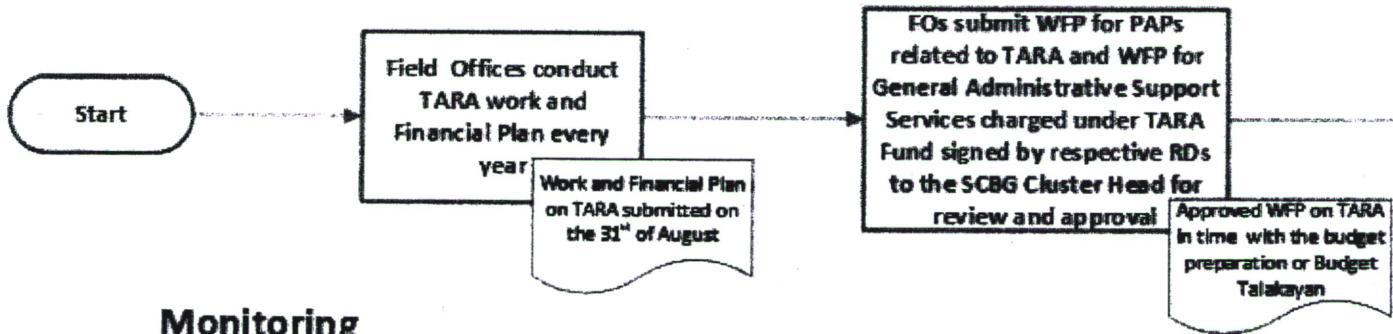
ROLANDO JOSELITO D. BAUTISTA
Secretary

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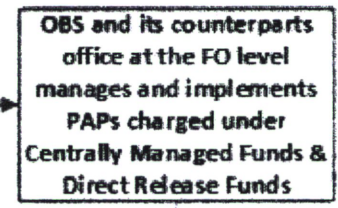
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Planning



Implementation



Monitoring

