



Department of Social Welfare and Development
 Batasan Pambansa Complex, Constitution Hills
 Quezon City
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DEPT. OF SOCIAL WELFARE & DEVT.
BP ROAD, CONSTITUTION HILLS, Q.C.

APR 22 2004

LEGAL SERVICE

RECEIVED BY:

MEMORANDUM CIRCULAR
 No. 15
 Series of 2004

SUBJECT: DELEGATION OF AUTHORITY BY THE SECRETARY

The Secretary is hereby authorized to delegate authority to DSWD officers, from both the Central and Field Offices under her direction and supervision in accordance with Section 7, Chapter 2 of the Executive Order No. 292. This Memorandum Circular hereby amends, consolidates and simplifies the system for delegation and delineation of financial and administrative responsibilities stipulated in the Department Order No. 5 (as amended by D.O. Nos. 7,8,10,12,13 and 19), series of 2002.

I. PERSONNEL MATTERS

A. ORIGINAL, INITIAL, RENEWAL AND PROMOTIONAL APPOINTMENTS

Subject to compliance with existing CSC laws, rules and regulations, the approving authority for all original, renewal and promotional appointments is delegated as follows:

A.1 Permanent

	<u>RECOMMENDING</u>	<u>APPROVING</u>
<u>Central Office</u>		
-Division Chief	Personnel Selection Board (PSB)	Secretary
-Below Division Chief	PSB	Undersecretary in charge for General Support Services Group (GASSG)
<u>Field Office</u>		
-Division Chief	PSB	Secretary
-Below Div. Chief	Regional Personnel Selection Board	Regional Director for CSC Accredited Field Offices

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Proposed appointments of staff of Field Offices which are not yet accredited, have to be submitted to the Central Office, through the Central Office Personnel Selection Board Chairperson, for review and for approval of the signatories as stated above.

A.2 Contractual/Casual Employees

	<u>RECOMMENDING</u>	<u>APPROVING</u>
<u>Central Office</u>		
-First and Second Level Positions	Head of Office/ Bureau/Service (HOBS) concerned	Usec. In charge for GASSG
<u>Field Office</u>		
-First and Second Level Positions	Assistant Regional Director (ARD)/ Division Chief (DC) Concerned	Regional Director

A.3 Workers under Memorandum of Agreement (MOA) - Regular

	<u>RECOMMENDING</u>	<u>APPROVING</u>
<u>Central Office</u>		
-Technical / Non-Technical Workers	HOBS Concerned	HRMDS Director Asec. In-charge for Administration
<u>Field Office</u>		
-Technical / Non-Technical Workers	ARD/DC	Regional Director

A.4 Workers under MOA Foreign Assisted Projects (FAPs)

HOBS Concerned	Project Director
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B. DESIGNATION OF OFFICIALS AND EMPLOYEES

The designation of official and employees for the third level positions shall be based on the criteria for the selection and promotional appointments set forth by the Career Executive Service Board (CESB).



	<u>RECOMMENDING</u>	<u>APPROVING</u>
<u>Central Office</u>		
To be Designated as:		
-Director III and Above	Undersecretary Concerned	Secretary
-Division Chief	HOBS Concerned	Undersecretary In-charge for GASSG
-Below Division Chief	HOBS Concerned	Undersecretary In-charge for GASSG
<u>Field Office</u>		
To be Designated as:		
-RD/ARD	Undersecretary Concerned	Secretary
-Division Chief	RD/ARD in the absence of RD	Undersecretary In-charge for GASSG
-Below Division Chief	ARD/Division Chief in the absence of ARD	Regional Director

C. DETAILS, TRANSFERS OR REASSIGNMENTS OF OFFICIALS AND EMPLOYEES

1. The transfer, detail or reassignment of officials and employees must be in accordance with the CSC and CESB rules.
2. Temporary detail/secondment of any officials or employee of the Department in the Central and Field offices to any other government agency or international agencies shall be approved by the Secretary
3. Permanent transfer to another government office of an official or employee of the Department, Division Chief and above shall be approved by the Secretary while transfer of personnel below the Division Chief level shall be approved by the Undersecretary in charge for GASSG for Central Office and Regional Director for Field Office, respectively.
4. Reassignment of any official or employee within the Department shall be made only with the concurrence of both heads of originating office/unit and the office/unit of assignment. The authority to reassign is delegated as follows:

	<u>RECOMMENDING</u>	<u>APPROVING</u>
<u>Central Office</u>		
<i>Office/Bureau/Service Within Central Office</i>		
-Director III & above	Undersecretary/Asec. Concerned	Secretary
-Division Chief & below	HOBS Concerned With Concurrence of Usec. concerned	Undersecretary in charge of GASSG
<i>Within Office/Bureau/Service</i>		HOBS Concerned
<u>From Central Office to Field Office and vice-versa</u>		
-Director III and Director IV	Undersecretary Concerned	Secretary
-Division Chief & Below	HOBS Concerned With Concurrence of Usec. Concerned	Undersecretary in charge of GASSG
<u>Field Office</u>		
<u>Outside the Region</u>		
-Regional Director Assistant Regional Director	Undersecretary concerned	Secretary
-Division Chief & below	Assistant Secretary Concerned/Subject to Concurrence of RD	Undersecretary Concerned
<u>Within the Region</u>		
-Division Chief	ARD	RD
-Below Division Chief	ARD/DC	RD

5. For Central Office, Special Orders for reassignment may be prepared by the Office of the Undersecretary concerned but shall be forwarded to the Personnel Division for control, dissemination and record purposes.

- b. For Field Office, copies of all Special Orders issued relating to reassignment approved in accordance with the delegated authorities of the Regional Director/ARD shall be forwarded to the Personnel Division-Central Office for information and record purposes.

D. REQUESTS FOR PERMISSION TO TEACH, EXERCISE PROFESSION OR ENGAGE IN BUSINESS OUTSIDE OF OFFICE HOURS

Request for permission to teach, exercise a profession or engage in business outside of office hours shall be approved subject to observance of and compliance with relevant CSC standards and guidelines, such as Memorandum Circular No. 32, series of 1993, among others.

	<u>RECOMMENDING</u>	<u>APPROVING</u>
<u>Central Office</u>		
-Undersecretary/ Assistant Secretary		Secretary
-Director IV and Director III	Undersecretary Concerned	Secretary
-below Director III	Director/Official Concerned	Undersecretary Concerned
<u>Field Office</u>		
-Regional Director	Asec. Concerned	Usec. Concerned
-ARD	Regional Director	Usec. Concerned
-Division Chief	Asst. Regional Director	RD
-below Division Chief	ARD/Division Chief	RD

E. APPLICATIONS FOR SICK/VACATION/MATERNITY LEAVE AND MONETIZATION OF LEAVE

1. Application for leave of absence, sick or vacation, covering the period of one (1) year or more shall be approved by the Secretary upon recommendation of the Head of the Office/Bureau/Service/Unit concerned.
2. Application for leave of absence of Undersecretaries and Assistant Secretaries regardless of period shall be approved by the Secretary



3. Sick or vacation leave of a thirty (30) day period or more, including maternity leave shall be subject to clearance form money, property and work accountability.
4. Application for leave of officials and employees on detail or secondment shall be approved by the Head of the Receiving Office and submitted to the originating office.
5. If approved vacation leave will be spent outside the country, same shall be submitted to the Office of GASSG for appropriate action i.e. submission to DFA for their information.
6. Application for leave shall be approved by the following:

Central Office

- 1.) Over 30 days but less than 1 year – must be accompanied by an accomplished clearance form.

	<u>RECOMMENDING</u>	<u>APPROVING</u>
Undersecretary		Secretary
Asst. Secretary	Usec. Concerned	Secretary
Director III and above	Usec. / Asec Concerned	Secretary
Division Chief	HOBS Concerned	Usec. In charge of GASSG

- 2) 30 days or less

Undersecretary		Secretary
Asst. Secretary	Usec. Concerned	Secretary
-Director III & IV	Asec. Monitor/Coach	Usec. Concerned
-Division Chief and below	HOBS Concerned	Director, HRMDS

Field Office

- 1.) Over 30 days but less than 1 year - must be accompanied by an accomplished clearance form.

	<u>RECOMMENDING</u>	<u>APPROVING</u>
-Regional Director and ARD	Undersecretary Concerned	Secretary



-Division Chief	ARD	RD
-Below Division Chief	ARD/DC	RD
2) 30 days or less		
-Regional Director	Asec. Concerned	Usec. Concerned
-ARD	RD	Usec. Concerned
-Division Chief	ARD	RD
- Below Division Chief	Division Chief	RD/ARD

7. Monetization of leave credits is subject to availability of funds. A 10-day monetization of vacation leave of Field Office employees shall be chargeable against their respective Field Offices. Authority to approve requests for monetization of leave credits is delegated to the following:

	<u>RECOMMENDING</u>	<u>APPROVED</u>
<u>Central Office</u>		
-10 days vacation leave	Committee on Monetization	Asec. Admin./ Dir. HRMDS
-More than 10 days vacation and sick leaves	Committee on Monetization	Undersecretary in charge for GASSG
<u>Field Office</u>		
-30 days vacation leave and below	ARD/DC Concerned	RD
More than 30 days Vacation & Sick leaves	Committee on Monetization	Secretary

F. DAILY TIME RECORDS/LOCATOR SLIP

1. Daily Time Records (DTR) shall be approved by the immediate Supervisor which shall not be lower than a Division Chief or Center Institution Heads in case of Center / Institution Staff.
2. Submission of DTR is required from all employees with salary grade 24 and below.

3. The finger scan, if available, shall be used to record entries in the DTR. If an employee fails to register his/her attendance through finger scan, the Guard-on-Duty or the immediate supervisor shall sign each entry written in ink in the DTR.
4. Employees who leave the work place/building during office hour for official or personal business shall accomplish a Locator Slip in two (2) copies: one (1) for the Guard-on-Duty to be submitted before leaving the work place/building and one (1) for Personnel Division to be attached to the DTR. Locator Slip shall be approved by the immediate supervisor. Submission of Locator Slip is no longer required for Division Chiefs, Drivers, Buyers/Canvassers and Liaison Officers, as well as, employees on official business covered by a special order.

G. APPLICATION FOR RETIREMENT / RESIGNATION / TERMINAL LEAVE

The authority is delegated as follows:

	<u>RECOMMENDING</u>	<u>APPROVING</u>
<u>Central Office</u>		
-Director III & above	Undersecretary Concerned	Secretary
-Division Chief and below	HOBS	Usec. In charge for GASSG
<u>Field Office</u>		
-Regional Director and ARD	Undersecretary Concerned	Secretary/ Usec. In charge for GASSG
-Division Chief	Regional Director	Usec. In charge for GASSG
-below Div. Chief	ARD	RD

H. FOREIGN OR LOCAL SCHOLARSHIP GRANT

1. All nominations for scholarship shall be endorsed by the supervisor (Director level and up) to the Personnel Development Committee through the Secretariat for deliberation and recommendation.
2. Subject to the favourable recommendation of the Personnel Development Committee and in compliance with the provisions of E.O. 367, approval of the attendance to local and foreign scholarship grant is delegated as follows:



	<u>RECOMMENDING</u>	<u>APPROVING</u>
Foreign scholarship grant	Personnel Development Committee	Secretary
Local Scholarship grant		
-Government sponsored	Personnel Development Committee	Undersecretary In-charge for GASSG
-Privately sponsored		
i. More than 1 year	Personnel Development Committee	Secretary
ii. 1 year or less	Personnel Development Committee	Usec. In charge for GASSG

I. ATTENDANCE TO LOCAL SEMINARS / NON-DEGREE TRAINING PROGRAMS / WORKSHOPS CONDUCTED BY THE NATIONAL GOVERNMENT OFFICES, PROFESSIONAL ORGANIZATIONS, OR PRIVATE INSTITUTIONS.

	<u>RECOMMENDING</u>	<u>APPROVING</u>
<u>Central Office</u>		
-Undersecretaries and Assistant Secretary		Secretary
-Director III & IV	Undersecretary Concerned	Usec. In-charge for GASSG
-Division Chief & below	HOBS Concerned	Usec. In-charge for GASSG
<u>Field Office</u>		
-Regional Director/ARD	Asec. Concerned	Usec. In-charge for GASSG
-Division Chief and below	ARD / Div. Chief	Regional Director

1. For Central Office, seminars/training/workshops for officials and employees chargeable against DSWD's Training & Seminar Funds shall be endorsed by HOBS concerned to Career Planning and Development Division (CPDD) and/or SWIDB for monitoring purposes.

2. All officials and employees who attended seminar/training/workshop are required to submit a written report to the HOBS concerned, copy furnished CPDD or SWIDB.

J. REQUEST FOR AUTHORITY TO RENDER OVERTIME

All requests for authority to render overtime services should be filed using the prescribed form and comply with the National Budget Circular No. 410 dated April 28, 1989. In view of budget constraints, the aggregate total of overtime services and employee may be authorized per month shall not exceed 50% of his/her monthly basic salary unless exigency of the service demands otherwise it must be appropriately justified by the supervisor concerned (at least Director Level) and in accordance with the existing guidelines. This authority is hereby delegated as follows:

	<u>RECOMMENDING</u>	<u>APPROVING</u>
<u>Central Office</u>	HOBS Concerned (at least Director level)	Asec. In charge for Admin/ Director HRMDS
<u>Field Office</u>	ARD/DC Concerned	RD

K. DOMESTIC TRAVEL ORDERS

1. No official travel shall be undertaken without an approved travel order
2. The Itinerary of Travel shall be approved by the Officer recommending the approval of the Travel Order.

The authority is delegated as follows:

	<u>RECOMMENDING</u>	<u>APPROVING</u>
<u>Central Office</u>		
-Undersecretaries and Head Exec. Assistant (HEA)		Secretary
-Assistant Secretary	Undersecretary Concerned	Usec. In charge for GASSG
-Director III and IV	Assistant Secretary Monitor	Undersecretary Concerned
-below Director III except OSEC staff	HOBS Concerned	Undersecretary Concerned

- Driver	Division Chief, GSD	Director, Admin. Service
-FAP's NPMO Staff	Project Manager	Project Director/ Deputy Project Director
i. OSEC Tech. & Admin.	HEA	Secretary/HEA in the absence of the Secretary
ii. Internal Audit Office	Director Concerned	Secretary/HEA in the absence of the Secretary

Field Office

Outside the Region

-Regional Director	Asec. Monitor Concerned	Usec. In charge for OCBG
-ARD	RD	Usec. In charge for OCBG
-Division Chief	ARD	RD
-below Division Chief	DC Concerned	RD

Within the Region

-ARD		RD
-Division Chief	ARD	RD
-below Division Chief	DC Concerned	RD and ARD (for NCR Only)

L. FOREIGN TRAVEL

1. Travel which would entail government expense shall be limited to those which are very urgent and extremely necessary.
2. Travel expense shall be computed in accordance with the provisions of E.O. No. 298, series of 2004.

3. Official travel abroad connected with the foreign scholarship, fellowship training grants and the like, shall be administrated and coordinated by the Personnel Development Committee.
4. Officials and employees may be authorized to travel on personal business provided that there is no use of government funds and that documentary requirement (e.g. approved leave of absence and/or accomplished clearance) are submitted.
5. The authority to approve travel abroad for personal business is delegated as follows:

	<u>RECOMMENDING</u>	<u>APPROVING</u>
Undersecretary and Asst. Secretary	Secretary	President
-Director III, IV including RD, ARD	Undersecretary Concerned	Secretary/Usec. for GASSG in the Absence of the Secretary
Division Chief and below:		
<u>Central Office</u>	HOBS Concerned	Undersecretary In-charge for GASSG
<u>Field Office</u>	Regional Director	Undersecretary In-charge for GASSG

M. NOTICE OF SALARY ADJUSTMENT

Notice of salary adjustment whenever should be automatically issued to employees concerned for their information.

	<u>RECOMMENDING</u>	<u>APPROVING</u>
<u>Central Office</u>		Director, HRMDS/ Chief, or OIC Personnel Division
<u>Field Office</u>	Chief, Management Div. / HRMO III	RD/ARD



N. TEMPORARY "SUSPENSION" OF WORK OF THE OFFICE ON A PARTICULAR DAY OR SUCH PART THEREOF.

	<u>RECOMMENDING</u>	<u>APPROVING</u>
<u>Central Office</u>	Director, HRMDS	Usec. In charge for GASSG
<u>Field Office</u>	Asst. Regional Director	RD

O. PAYROLLS COVERING PAYMENTS OF SALARIES, WAGES AND OTHER CLAIMS FOR COMPENSATION INCLUDING OVERTIME SERVICES.

	<u>CERTIFYING</u>	<u>APPROVING</u>
<u>Central Office</u>	Chief, Personnel Division	Dir. HRMDS
<u>Field Office</u>	Chief, Management Div. HRMO III	RD/ARD

P. DECISIONS ON ADMINISTRATIVE CASES FOR RANK AND FILE EMPLOYEES

	<u>RECOMMENDING</u>	<u>SIGNING</u>
<u>Central Office</u>	Legal Service	Usec. In charge for GASSG
<u>Field Office</u>		
-Grave Offense	RD/Legal Service	Usec. In charge for GASSG
-Less Grave and Light Offenses	Designated Hearing Officer/ Legal Service	RD

II. FINANCIAL MATTERS

A. REQUISITIONS

1. Supplies, materials and equipment urgently needed which are not available from stock involving P20,000.00 or less, shall be procured chargeable to the cash advance previously authorized to defray expenses for emergency purchase. The liquidation of cash advance shall be subject to the usual accounting and auditing rules and regulations.



2. Requisitions for supplies, materials, equipment or services worth more than P20,000.00 shall be first forwarded to the Budget Division (for Central Office) or Budget Officer (for Field Office) for earmarking of funds and procured through the usual process, subject to the usual process, accounting and auditing rules and regulations.
3. Requests for repair or replacement of existing equipment or any part thereof shall be prepared by the concerned unit/division/head of office and shall be inspected by the Inspection and Acceptance Committee, which shall contain specific information as to the nature and extent of damage of the equipment.
4. The authority to sign requisitions for issuance/purchase is delegated as follows:

	<u>CERTIFYING</u>	<u>APPROVING</u>
<u>Central Office</u>		
-All request except National Relief Operations Center (NROC) Supplies and materials	HOBS Concerned/ Chief, Property & Supply Division	Director, Admin. Service
-NROC supplies & materials	HOBS Concerned	Usec. In charge for Operations
-Foreign Assisted Projects (FAPs) – All requests	HOBS Concerned	Project Director/ Director, Admin. Service
<u>Field Office</u>		
-All request	HOBS Concerned ARD/DC Concerned	RD
- Foreign Assisted Projects (FAPS) - All request	Unit Concerned	RD

5. In line with the release of supplies and materials, equipment available on stock, the Chief or Officer-In-Charge, Property and Supply Division, is hereby authorized to approve and sign Requisition and Issue Slip (RIS) based on approved Annual Procurement Plan (APP) of bureaus, offices and units for issuance purposes.

B. PURCHASE ORDER/LETTER ORDER / JOB ORDER/MEMORANDUM OF AGREEMENT/CONTRACT OF SERVICES AND OTHER CONTRACTS PERTAINING TO ADMINISTRATIVE SERVICE

1. Purchase Order/Letter Order/Job Orders must be duly supported by approved Requisition and Issue Slip (RIS), and pre-inspection report, if applicable, with funds appropriately earmarked for the purpose by the Budget Division for CO,



Budget Officer for FO and certified funds available by the Chief Accountant for CO, Head of Accounting Unit for FO, together with other pertinent supporting documents.

2. All Contracts of Services and other Contracts except Purchase Orders/Letter Orders shall be reviewed by the Legal Service for Central Office.
3. For contract of services covering MOA workers, refer to section 1. B. 2
4. The Memorandum of Agreement (MOA) entered between the DSWD which is the First Party and the other National Government Organizations (NGO's), Local Government Units (LGU's) and Peoples Organization (PO's) shall be signed by the Undersecretary of the cluster which initiated the agreement (i.e. transfer of funds to NGAs, NGOs, LGUs and POs). The Undersecretary concerned should also sign the contract of services for the delivery of services, i.e. consultancy, service provider and the like.
5. The authority is delegated as follows:

	<u>RECOMMENDING</u>	<u>APPROVING</u>
<u>Central Office</u>		
Purchase Order/Letter Order/Job Orders/ Contract		
-Up to P500,000	HOBS Concerned/ Project Director for FAPS or Deputy Project Director in the Absence of the Project Director	Director Administrative Service
-More than P500,000 up to P2M	Assec. Concerned/ HOBS Concerned Project Director for FAPS or Deputy	Asec. for Admin.
-More than P2M up to 50 million	Usec./Asec. Concerned Project Director for FAPS or Deputy	Usec. In-charge for GASSG
-More than 50 million	Undersecretary in charge for GASSG Project Director for FAPS or Deputy	Secretary
-Contract for Consultancy for Foreign Assisted Projects regardless of Amount	HOBS Concerned/ BAC	Project Director



-Contract not Related to Procurement

P2M and Below	HOBBS Concerned	Asec. Concerned
Above P2M	Asec. Concerned	Usec. Concerned

Field Office

-Up to P100,000	Head of Division Concerned	ARD/Chief Management Service Div.
-More than P100,000 up to P2 million	ARD	RD
-More than P2 million	ARD	RD-subject to specific authority from the Secretary per Transaction

C. ALLOTMENT AND OBLIGATION SLIPS

	<u>RECOMMENDING</u>	<u>APPROVING</u>
<u>Central/Field Office</u>	Chief, Budget Division	Chief, Accounting Division
<u>Field Office</u>	Budget Officer III	Accountant III

D. ACCEPTANCE AND INSPECTION OF DELIVERIES

1. Deliveries of supplies, materials and equipment based on approved Purchase Orders shall be received by the Supply Officer or Property Custodian subject to final inspection by the Inspection and Acceptance Committee.
2. Jobs/works performed based on approved Purchased Orders, Job Orders and Letter Orders shall be subject to post-inspection by the Inspection and Acceptance Committee.
3. Certificate of acceptance shall be executed by the Chief, General Services Division or Supply Officer or Property Custodian if the inspection shows compliance to specifications appearing on the Purchase Order, Job Order or Letter Order.



E. CERTIFYING FUNDS AVAILABILITY

1. The Accountant IV or the Assistant Chief Accountant shall sign the following Disbursements as to Funds Availability:

- 1.1 Vouchers for the payment of salaries and wages, allowances, compensation and other personnel services including payment for overtime services irrespective to the amount.
- 1.2 Regular or Fixed Expenditures such as power, water, telephone, rental, janitorial, security, communication, gasoline and lubricant expenses regardless of the amount.
- 1.3 Financial assistance for Crisis Intervention.
- 1.4 Payment for contract of services for MOA workers.

F. APPROVAL OF DISBURSEMENT VOUCHERS

1. The Head of Office/Bureau/Service under whose direct supervision the expense subject of payment was incurred shall sign on Box A of the Disbursement Voucher.
2. Vouchers for payment of salaries, wages, allowances, compensation and other personnel services, including payment for overtime services irrespective of amount shall be signed on Box A by the Chief, Personnel Division and Chief Management Services Division in the Central Office and Field Office, respectively, subject to approval under Box C by the authorized signatories stated in paragraph E.5 of this Order.
3. Likewise, vouchers for payment of regular expenditures such as power, water, telephone, rental and mandatory remittances, regardless of amount, shall be recommended for approval of the Chief, General Services Division, ARD or Division Chief, Management Services Division as the case may be.
4. The Chief of Management Service Division shall be authorized to approve disbursement vouchers of P50,000.00 and below in the absence of both the Regional Director and Assistant Regional Director.
5. The authority to approve Disbursement Vouchers, under Box C therein is delegated as follows:

RECOMMENDING

APPROVING

Central Office

-Vouchers for Payroll/
Salaries & other Employees
Benefits regardless of amounts.

Chief , Personnel Div.

Asec.-Coach
Monitor for Administration
HRMDS Director



-Up to P500,000	HOBS Concerned/ Chief, Property & Supply Division	Asec. Concerned Director, Administrative Service
-More than P500,000 up to P2M	Asec. Concerned/ HOBS Concerned in the absence of the Asst. Sec.	Asec. Coach Monitor, Administration
-More than P2M up to P50M	Usec. Concerned and Assec. Coach Monitor, Admin. Service	Usec. In charge for GASSG
-More than P50M	Usec. Concerned and Usec. In charge of GASSG	Secretary
<u>Field Office</u>		
-Up to P100,000	Head of Division Concerned	ARD/Chief, Management Services Division In the absence of both RD & ARD
-More than P100,000 up to P2M	ARD	RD
-More than P2M	ARD	RD-subject to specific authority from the Secretary

G. SIGNING AND COUNTERSIGNING OF CHECKS

Checks shall be prepared based on duly approved vouchers consistent with payee and amount.

The authority is delegated as follows:

	<u>SIGNING</u>	<u>COUNTERSIGNING</u>
<u>Central Office</u>		
-All disbursements	Cashier	Usec. In charge for GASSG/Asec. in charge For Admin./Director, Finance Service

Field Office

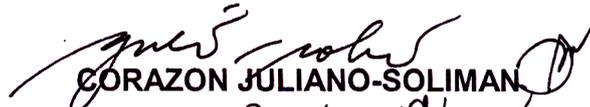
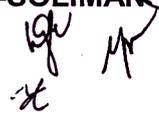
-All disbursement

Cashier

Regional Director/
Asst. Regional Director

This Memorandum Circular shall take effect immediately and supercedes Department Order Nos. 7, 8, 10, 12, 13 & 19, all series of 2002.

Done this 19th day of April 2004, in Quezon City.


CORAZON JULIANO-SOLIMAN
Secretary 

 4/19

A CERTIFIED COPY:

RENATO F. GILERA
Records Officer III