

Republic of the Philippines

Department of Social Welfare and Development M. OF SOCIAL WELFACE & DEVI.

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16 September 2002

ADMINISTRATIVE ORDER No. 210 Series of 2002

SUBJECT: FILIPINO DEPORTEES FUNDS

1.0 RATIONALE

As an offshoot of the mass deportation of Filipinos from Malaysia, several individuals, groups, companies, and sectors have manifested their desire to donate/share cash and/or kind to ease the plight of the Filipino Deportees.

In view thereof, it becomes imperative that a system for receipt, collection, recording, disbursement and report shall be in place.

The system is likewise being established for timely response to the need of the Deportees, who urgently need assistance.

2.0 IMPLEMENTING GUIDELINES

2.1 OPENING OF BANK ACCOUNT

The DSWD-Central Office shall open a Current Account with Land Bank of the Philippines (LBP) donations received by different DSWD Field Offices specifically for deportees from Malaysia. The account number shall be furnished to all DSWD Field Offices.

2.2 COLLECTIONS/DEPOSITS OF DONATION

2.2.1. An Official Receipt (OR) shall be issued by the Central Office and Field Office-Collecting Officer for all donations received, collected or received through mails, picked-up or delivered to the office. The Central Office and Field Office shall immediately deposit the same under the aforetasted DSWD current account.

- Accounting Entries (RA Books):
 - Upon receipt of collection

Central Office Book	Central Office Book Field Office Book	
106-Cash Collecting Officers xxx	106-Cash Collecting Officers xxx	
480-Other Payables xxx	435-Due to Central Office xxx	

Upon deposit of collection to DSWD Central Office Current Account

Central Office Book		Field Office Book	
110-Cash in Bank Local Currency,		435-Due to Central Office xxx	
Current Account	XXX	106-Cash Collecting Officers xxx	
106-Cash Collectina Officer	XXX		

- 2.2.2. Copy of deposit slips corresponding to the donations deposited by the Field Offices shall be furnished to DSWD Central Office- Finance Service thru fax for all donations deposited by the Field Offices. A communication shall likewise be sent to DSWD Central Office informing of such donation, donor and amount.
 - DSWD Central Office Book of Accounts
 - Recording of Deposits

In taking up deposits, the Accounting Division shall prepare a Journal Entry Voucher (JEV) for the month supported by the bank Credit Memo (CM) attached to the bank statement and copies of deposit slips submitted by the Field Offices.

Accounting Entry (RA Books)

110-Cash in Bank Local Currency, Current Account	Xxx	
450-Other Payables		XXX

2.3. PROCEDURES IN THE RELEASE/DISBURSEMENT OF FUNDS

2.3.1. Central Office

- The concerned Field Offices shall submit project proposal to the National Operations Office regarding assistance to deportees chargeable against these donations.
- The National Operations Office shall evaluate and recommend approval/disapproval of project proposal to the Undersecretary in Charge through the Assistant Secretary and Coach Monitor for Finance

Service and the Mindanao Field Offices Cluster, who shall thereafter endorse the same to Undersecretary for General Administration and Support Services for funding, if approved.

- The Undersecretary for General Administration and Support Services shall cause the transfer of funds to the concerned Field Offices.
- DSWD Central Office shall notify the concern Field Offices of the transfer thru memorandum sent by fax indicating the approved request, amount of the transfer, check number, etc.

Accounting Entry (RA Books)

450-Other Payables	xxx	
110-Cash in Bank-Local Currency, Current Account		XXX

2.3.2. Field Office

Receipt of Fund Transfer

Concerned DSWD Field Offices shall record upon receipt all funds transferred from Central Office.

☐ Accounting Entry (RA Books)

110-Cash in Bank Local Currency, Current Account	XXX	
450-Other Payables		XXX

 All Accounting Entries are subject for adjustments upon receipt of Revised COA National Government Accounting System (NGAS) Manual.

Disbursement of Fund

- Disbursement of concerned Field Offices shall be in accordance with the existing COA rules and regulations.
 - Releases of funds by the Field Office to LGUs, NGOs, POs and other intermediaries shall be covered by Memorandum of Agreement (MOA) and must be in accordance with COA Circular Nos. 94-013 dated 13 December 1994 and 96-003 dated 27 February 1996, respectively.
 - LGUs, NGOs and other intermediaries shall submit liquidation reports in accordance

with COA Circular Nos. 94-013 dated 13 December 1994 and 96-003 dated 27 February 1996, respectively. The report shall be submitted within 30 days after the completion of the project.

• Direct payment to creditors shall be undertaken thru standard disbursement procedure.

2.4. REPORTING

Concerned DSWD Field Offices shall submit a **Monthly Audited Report of Checks Issued** and **Report of Disbursement** to DSWD
Central Office – Finance Service.

Central Office – Finance Service shall prepare and submit Consolidated Report of Disbursement which shall include the Central Office Report of Checks Issued and Report of Disbursement.

3.0 EFFECTIVITY

This Order shall take effect immediately and revokes/amends/rescinds all previous Orders or Issuances inconsistent hereto.

CORAZON JULIANO N. SOLIMAN

Secretary

