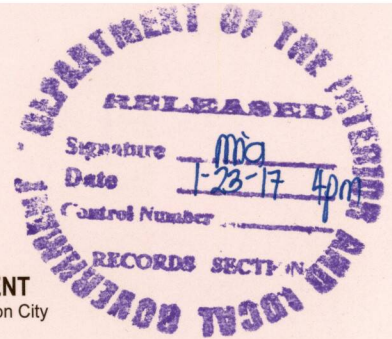




Republic of the Philippines  
**DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT**  
 DILG-NAPOLCOM Center, EDSA corner Quezon Avenue, West Triangle, Quezon City  
<http://www.dilg.gov.ph>



**OFFICE CIRCULAR**  
**NO. 2017-01**

**January 23, 2017**

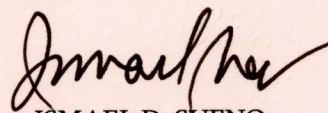
**SUBJECT : AMENDMENT TO OFFICE CIRCULAR NO. 93-06 DATED  
 24 SEPTEMBER 1993**

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Office Circular No. 93-06 which amended Office Circular No. 93-02 dated 23 March 1993 entitled: "Guidelines in the Improvement of the Department Financial Operations" is hereby amended, to wit:

1. Intervening project/activity designs for trainings and seminar-workshop shall be submitted for fund allocation and certification of availability of funds at least two (2) weeks before the start of the activity to allow enough time for Financial Management Service (FMS) to evaluate and determine the source of funds.
2. Contracts/MOA's for catering shall be processed, adopting the following steps and procedures:
  - a. Contracts/MOAs shall be submitted at least two (2) weeks before the activity starts to Legal and Legislative Liaison Service (LLS) for review as provided for under existing Department rules and regulations;
    - a.1. The LLS shall review Contracts within five (5) calendar days from receipt thereof;
    - a.2. The LLS shall review MOAs within two (2) weeks from receipt thereof;
  - b. From the LLS, the document together with the **ORS** shall be forwarded to Budget Division for allocation of funds and then to Accounting Division for certification as to availability of funds pursuant to the General Appropriations Act;
  - c. Upon Certification of availability of funds by the Chief Accountant, the Contract/MOA will be submitted to the Secretary or his authorized representative for his signature and/or approval;
  - d. Finally, the Contract/MOA shall be referred to the Resident Auditor, for his verification in accordance with Section 86 of P.D. No. 1445. (The State Audit Code of the Philippines)
3. Project/activity designs and Contracts/MOAs submitted for action not in accordance with this Circular shall not be allowed.

This Circular shall take effect immediately.

  
**ISMAEL D. SUENO**  
 Secretary

Ls/12

