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REPUBLIC OF THE PHILIPPINES  
**DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS**  
**OFFICE OF THE SECRETARY**  
**MANILA**

JAN 24 2005

DEPARTMENT ORDER

NO. **23**  
Series of 2005 *Joi #25*

**SUBJECT: CREATION OF MANAGEMENT  
OVERSIGHT COMMITTEE AND  
TECHNICAL WORKING GROUP TO  
RESOLVE UNRECONCILED  
GENERAL LEDGER AND  
SUBSIDIARY LEDGER BALANCES**

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In line with the Department's reform efforts to improve financial management practices and reporting, the following management oversight committee and technical working group are hereby created to resolve all unreconciled general ledger and subsidiary ledger balances in the Central Office:

**A. Committee Composition**

- **Management Oversight**

1. Assistant Secretary Rafael C. Yabut, Chairperson
2. OIC Director Leonora J. Cuenca, CFMS, Vice Chairperson
3. Director Virgilio A. Arpafo, BOE
4. OIC Director Melvin B. Navarro, Internal Audit Service
5. OIC Director Ardeliza R. Medenilla, AMMS

- **Technical Work Group**

1. Marichu A. Palafox, OIC, Department Chief Accountant, Team Leader
2. Miviluz R. Aviles, Internal Auditor V, Assistant Team Leader
3. Lolita Ausan, Accountant III, CFMS
4. Marilou D. Alfanta, Accountant III, CFMS
5. Juliet L. Desierto, Accountant III, CFMS
6. Melissa T. Espina, Accountant III, CFMS
7. Violeta R. Tadeo, Accountant III, CFMS
8. Benjamin Aquino, Accountant II, CFMS
9. Rico De Guzman, Accountant II, CFMS
10. Teresita I. Antonio, Senior Bookkeeper, CFMS
11. Ronaldo Simbahan, Senior Bookkeeper, CFMS
12. Mario L. Templo, Cashier IV, CFMS
13. Cesar B. Banaag, Cashier II, CFMS
14. Helen A. Solis, Supply Officer IV, CFMS
15. Mirofe C. Fronda, Supply Officer IV, CFMS
16. Jocelyn G. Espiritu, Supply Officer III, CFMS
17. Eric B. Marcelino, Fiscal Clerk II, CFMS

## B. Responsibilities

- Management Oversight
  - Determine priority of the General Ledger accounts and the corresponding Subsidiary Ledger to be examined and resolved.
  - Determine the appropriateness and necessity in creating the Registry of Accounts Dormant Accounts and Registry of Written Off following the procedures of the COA.
  - Provide direction to the TWG in the conduct of review and examination to be undertaken.
  - Ensure that necessary resources are made available to the TWG.
  - Monitors the progress of the TWG.
  - Review the quality of the work performed.
- Technical Working Group
  - General Ledger
    - Conduct actual inventory of all accounts balances that need to be reconciled.
    - Verify and confirm causes of differences/unreconciled balances.
    - Segregate all differences for reconciliation.
    - Request for adjustment of these accounts.
  - Subsidiary Ledger
    - Identify General Ledger accounts with no Subsidiary Ledger and create Subsidiary Ledger.
    - Determine details of unposted data associated for each Subsidiary Ledger created and update postings.
    - Check all balances of Subsidiary Ledger in placed reconcile/balance with the General Ledger balances.

## C. Expected Output

The TWG shall provide weekly reports to the Committee of the progress made and methods used to examine and resolve balances. This weekly report will also include recommendations for updates to Subsidiary Ledgers records, recommendations for moving General Ledger balances to Registry of Dormant Accounts and/or Registry of Accounts Written Off. All recommendations shall be fully documented and justified. The Committee shall provide a monthly accomplishment report to the Secretary.

## D. Timetable

The Committee and TWG shall complete this effort no later than December 31, 2005.

D.O. No. 23 s. 2005

**E. Penalty Clause**

Any violation of this Department Order shall subject the erring employee or official to immediate sanctions that shall include relief, suspension and/or dismissal in accordance with Civil Service rules and regulations and other pertinent laws and regulations.

This Order shall take effect immediately.

  
**FLORANTE SORIQUEZ**  
Acting Secretary