



Republic of the Philippines
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS
OFFICE OF THE SECRETARY
Manila

097.15 DPWH
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Department Order

No. 74

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SERIES OF 2001

To All: Undersecretaries
Assistant Secretaries
Regional Directors/Regional Equipment Engineers
Bureau Directors
Project Managers/Engineers
District Engineers
Fiscal Controllers/Chief Accountants
Cashier/Budget Officers
All Others Concerned
This Department

SUBJECT : Payment of Claims to Suppliers, Contractors and other Creditors and Display of Daily Book Balances of All Bank Accounts

In order to avoid favoritism in the payment of claims to suppliers, contractors and other DPWH creditors, it is hereby directed that the following provisions in various issuances of DBM and DPWH in the payment of claims be strictly observed:

I - DBM Circular Letter No. 99-2

1. The NCA issued for A/Ps shall be for specific creditors intended to be paid and can not be used to pay the agencies' regular requirements including continuing appropriations.
2. Revision/replacement of any creditor and/or amount corresponding to creditor in the List of Due and Demandable claims after the NCA/ANCAI is issued shall be requested with the DBM Office concerned where the revision requested is in the nature of corrections as a result of typographical error only.

II - Department Order No. 12 s. of 1990

1. Payment of salaries of employees shall have the first priority over other claims against the Department.
2. First Come-First Serve or First In-First Out (FIFO) basis shall be used in the payment of Disbursement Vouchers (DV) and in the issuance of checks. Once the DV have been approved, the name of the creditor in the order of their priority, shall be prominently displayed in the Bulletin Board of the Cashier's Office and payment will be strictly in accordance with the priority list.
3. No reservation of funds/cash shall be made for claims which have not yet been submitted to the Accounting/Cashiering Division/Section for processing.

4. Strict compliance to the following should be observed:

- a) Memorandum dated August 29, 1988 directing the display of daily book balances of all bank accounts in a bulletin board in the Cashier's Office.
- b) Submission of Bank Balances for all Funds after the end of the month to the CFMS.

III - Department Order No. 105 s. of 1998

- 1. Payment of current claims shall be made only to claimants with approved vouchers included in the list submitted by the Central, Regional and District Offices to the Department of Budget and Management.

For strict compliance.


SIMEON A. DATUMANONG
Secretary