



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

09713 DPWH
4-23-91

22 March 1991

SER#821
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DEPARTMENT ORDER)

NO. **97** *ms*
Series of 1991 *4/23*

Subject : GUIDELINES IN THE SUBMISSION OF SAMPLES,
PAYMENT OF TESTING FEES AND CHARGES, AND
REMITTANCE OF INCOME DERIVED FROM TESTING OF
CONSTRUCTION MATERIALS, LABORATORY EQUIPMENT
RENTAL AND OTHER RELATED SERVICES IN THE
CENTRAL/REGIONAL/DISTRICT OFFICES

In order to facilitate testing of samples submitted for test and to ensure proper accounting of income generated by the Central/Regional/District Offices, the attached Guidelines on the Submission of Samples, Payment of Testing Fees and Remittance of Income Derived from Testing of Construction Materials, Laboratory Equipment Rental and other Related Services are hereby prescribed for the guidance and compliance of all concerned, in addition to Department Memorandum Circular No. 50, series of 1990.

This Order shall take effect immediately.

Jose P. de Jesus
JOSE P. DE JESUS
Secretary

Attachment: As stated.

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS
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GUIDELINES ON THE SUBMISSION OF SAMPLES, PAYMENT OF
TESTING FEES AND CHARGES AND REMITTANCE OF INCOME
DERIVED FROM TESTING OF CONSTRUCTION MATERIALS,
LABORATORY EQUIPMENT RENTAL AND OTHER RELATED SERVICES
IN THE REGIONAL/DISTRICT OFFICES

A. Submission of Samples

1. All samples of construction materials for testing should be submitted either at the Regional or District Laboratories of the Department in line with its decentralization policy.
2. All concerned agencies should comply with Ministry Order No. 28, S 1985 regarding the procedures for the submission of samples.
3. Samples from DPWH projects that cannot be tested by the Regional/District laboratories can be submitted to the Bureau of Research and Standards (BRS) laboratory.
4. Samples from DPWH projects that can be tested by the Regional/District Laboratories may be submitted to and accepted by the BRS under exceptional cases, e.g. equipment breakdown, and upon presentation of a request from the head of the concerned office.
5. Samples from DPWH projects can likewise be submitted to other private testing laboratories accredited by the DPWH; provided that, the testing shall be witnessed by an authorized representative of the office submitting the sample.

B. Payment of Testing Fees/Equipment Rentals

1. The Materials Quality Control and Hydrology Division/Quality Control Section of the Bureau of Research and Standards/Regional/District Offices shall issue a Statement of Account stating therein the nature of account whether for Material Testing Fee or Rental of Quality Control Equipment.
2. The Accounting Division/Section of the CFMS/CFMD/CFM Section, upon receipt of the Statement of Account, shall issue the corresponding Order of Payment to the Collecting Officer, stating therein the following informations:
 - a) Name of Payee
 - b) Nature of Payment
 - c) Mode of Payment - cash or check (check no and date)
 - d) Amount

e) Fund/Account Code to be credited

3. Upon receipt of the Order of Payment, the collecting officer shall immediately record the receipt/collection in the cash book specifically used for collections.
4. The Collecting Officer of the Cash (Cashier) Division/Section/Unit shall accept the payment made and issue the corresponding official receipt stating therein the following informations:
 - a) Name of Payee
 - b) Nature of Payment
 - c) Check No. and date and amount paid
 - d) Fund paid and Account Codes credited

The Collecting Officer shall likewise indicate in the blank provided in the Order of Payment the Official Receipt No. and date.

5. The Collecting Officer shall remit on a daily or weekly basis, as the case maybe the collections/ receipts to the Bureau of the Treasury or to the authorized Government Servicing Bank for the account of the BTR supported by a Remittance Advice showing the following informations:
 - a) Date of Remittance
 - b) Remittance Advice No.
 - c) Period covered by the collection
 - d) Name and Address of Office
 - e) Fund and Account Code
 - f) Amount Remitted
 - g) Name of Collecting Officer

The Remittance Advice shall be duly validated by the BTR/GSB.

6. The Collecting Officer shall submit a semi-monthly Report of Collection (ROC) to the Chief Accountant, supported by copies of Remittance Advices and Official Receipts.
7. The Chief Accountant shall record the ROC in the Journal of Collections and Deposits. Thereafter, the ROC shall be submitted to the Resident COA Auditor for post-audit and final safe keeping.
8. Upon receipt of the monthly abstract of remittances from the National Treasury, the remittances appearing therein shall be counter-checked by the Chief Accountant against the credits already given the collecting officer concerned and any discrepancy discovered in the process shall be verified and

adjusted immediately or reported to higher authorities.

C. Charged Account for DPWH Offices only

1. All requests for testing of materials on a charged account shall be supported by a certification of the Chief Accountant of the requesting office as to availability of funds indicating therein the Obligation Number and amount obligated.
2. The BRS/MQCH Division/Section shall issue the corresponding Bill to the account of the requesting office to be signed by the Central Office Chief Accountant before forwarding to the office concerned.
3. A Summary of Bills Rendered supported by duplicate copies of bills shall be submitted to the Chief Accountant on a monthly basis, showing the following informations:
 - a) Bill No. and Date
 - b) Name and Address of Accountee
 - c) Account Debited and Credited and Amount
 - d) Nature of Account (Testing Fee)
4. The Chief Accountant shall record the Summary of Bills Rendered in the Journal of Bills Rendered.

For further guidance of all concerned, the provisions of Department Memorandum Circular No. 50, series of 1990 is hereby reiterated.



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SER# 1019
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16 April 1990

Department Memorandum

Circular No. **50**
Series of 1990

SUBJECT: Reiteration of the Provisions of PD 1445 (Sect. 63, 64, 65, 69, 70), National Accounting and Auditing Manual (Sect. 105, 106, 107, 108, 111, 112, 113, 115) and COA Circular No. 78-78 on the Procedures for the Reporting of National Collections and Crediting of Accounts of National Collecting Officers for National Collections Deposited with the Bureau of the Treasury or thru Authorized Government Depository Banks.

Pursuant to the provisions of Sect. 63, 64, 65, 69, 70 of PD 1445, National Accounting and Auditing Manual (Sect. 105, 106, 107, 108, 111, 112, 113, 115) and COA Circular No. 78-78 dated March 7, 1978, the following guidelines and procedures in the receipt and collection of income by designated Collecting Officers and remittance thereof to the Bureau of the Treasury is hereby reiterated:

I. General Principle (Sect. 63, PD 1445)

Except as may otherwise be specifically provided by law or competent authority all moneys and property officially received by a public officer in any capacity or upon any occasion must be accounted for as a government fund and government property.

II. General Guidelines:

1. The Chief of the Agency is responsible for collecting and accounting of all revenues and receipts falling under his jurisdiction. It shall be his duty to take all reasonable steps to minimize the risk of losses, defalcation and other types of irregularities. He should be sure that the methods and procedures in force are adequate for protection against loss, that they are being implemented by their employees, and that proper supervision is exercised, particularly over accountable officers.
2. Unless otherwise specifically provided by law, all income accruing to the office shall be deposited in the National Treasury or in any duly authorized

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government depository, and shall accrue to the unappropriated surplus of the General Fund of the Government (Sect. 65, PD 1445).

3. No payment of any nature shall be received by a collecting officer without immediately issuing an official receipt in acknowledgement thereof. The receipt shall be officially numbered, subject to proper custody, accountability and audit (Sect. 68, PD 1445).
4. Public Officers authorized to receive and collect moneys arising from taxes, revenues, or receipts of any kind shall remit or deposit intact the full amounts so received and collected by them to the treasury of the agency concerned and credited to the particular accounts to which the said money belong. (Sect. 69)
5. Deposits or remittances appearing in the monthly abstracts of deposits received by the agencies from the National Treasury, duly certified by the Treasurer of the Philippines or his authorized representative shall be reconciled with the collection report.

III. Specific Guidelines

1. A duly bonded collecting officer shall be appointed/ designated by each office to receive/collect all payments accruing to the office concerned who shall render reports of collections to be submitted monthly to the auditor concerned.
2. The collecting officer shall secure an Order of Payment from the accounting official for every collection/receipt/payment received, stating therein the name of the payee, amount paid, nature of payment and appropriate account code to be credited.
3. Upon receipt of the Order of Payment, the collecting officer shall immediately record the receipt/collection in the cash book specifically used for collections.
4. The collecting officer shall immediately issue an official receipt in acknowledgement of the payment duly received.
5. The collecting officer shall remit daily all his collections to the National Treasury or to an authorized government depository bank, duly

supported by a validated Remittance Advice, to be distributed as follows:

5.1 Distribution of Validated Remittance Advices

5.1.1 For remittances of national collections directly with the National Treasury:

- Original - To be retained by the Bureau of the Treasury
- Duplicate - To be retained by the Bureau of the Treasury
- Triplicate - To be retained by the Bureau of the Treasury
- Quadruplicate- Attached to the Monthly Report of Collection
- Quintuplicate- To be retained by the Bureau of the Treasury
- Sextuplicate - To be returned to the Collecting Officer.

5.1.2 For remittance of national collection thru the government depository bank.

- Original - To be retained by the Bureau of the Treasury
- Duplicate - To be retained by the bank branch
- Triplicate - To be retained by the bank branch
- Quadruplicate- To be returned to the Collecting Officer and attached to the Monthly Report of Collections
- Quintuplicate- To be retained by the bank branch
- Sextuplicate - To be returned to the Collecting Officer

6. Promptly after the end of each month, the collecting officer shall prepare his monthly report of collections in three (3) copies to be distributed as follows:

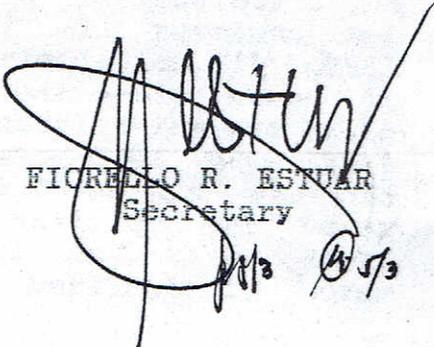
Original with Duplicate Official Receipt -
to the Resident Auditor (thru the Chief
Accountant for recording in the Journal of
Collection and Deposit).

Duplicate with validated quadruplicate
remittance advices - to the Chief
Accountant for posting to the corresponding
subsidiary ledgers.

Triplicate with triplicate official receipt and
validated sextuplicate remittance advices -
collecting officer's file.

7. Upon receipt of the original Report of Collection, the Chief Accountant shall cross-check the validated remittance advices against the remittances made by the collecting officer with the National Treasury or with the authorized government depository banks as appearing in the statement of account current at the back of the Report of Collection. After the cross-checking, and in the absence of any discrepancy, the Chief Accountant shall credit the account of the collecting officer.
8. Upon receipt of the monthly abstract of remittances from the National Treasury, the remittances appearing therein shall be counter-checked by the Chief Accountant against the credits already given the collecting officer concerned and any discrepancy discovered in the process shall be verified and adjusted immediately or reported to higher authorities.
9. In case of retirement or resignation by the collecting officers, their clearance shall be held in abeyance until their remittances have been finally cleared by the National Treasury.

For strict compliance.


FIORIELLO R. ESTUAR
Secretary