



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

097-13 DPWH (R)
7-8-91

02 July 1991

DEPARTMENT ORDER)

NO. **148** Re: **7/18**
Series of 1991 **7/18**

PROBLEMS NOTED IN THE DOCUMENTATION
OF PAID EXPENDITURES WHICH IS
REFERRED TO AS "DOCUMENTATION FLOAT"
AFFECTING LOAN AVAILMENTS OF SOME
DPWH FOREIGN-ASSISTED PROJECTS (FAPs)

The Coordinating Council of the Philippine Assistance Program (CCPAP) Secretariat in the course of its review of the loan availments of some DPWH projects like the Fifth IBRD Highway Project; Second Rural Road Improvement Project; Earthquake Rehabilitation Program and Island Provinces Water Supply Project had noted one common problem affecting loan availments.

The problem is in the documentation of paid expenditures where offices concerned have not prepared and submitted applications for loan disbursement. In some cases no liquidation has yet been made on the advances from ADB and IBRD.

The CCPAP therefore desires to have a regular meeting with staff concerned and in order to help the DPWH in accelerating loan utilization has recommended the following:

1. Vouchers for reimbursement should be stamped by the Accounting Office with the word "REIMBURSABLE". After payment by the Cashier it should be mandatory for the Cashier's Office to immediately photocopy the stamped vouchers and supporting documents and send these to the Accounting Office or the office in charge of the preparation of the applications for loan disbursements.

The current practice of DPWH is to get the documents from the contractors themselves or retrieve the documents from COA. The recommended system will make retrieval of documents much easier.

B63 7/2/91

2. Immediately dispatch teams to the field offices to gather documents and Statement of Expenditures (SOEs).

3. Initiate sanctions to those Project Managers and other District/Regional Officers who do not submit financial documents/reports on time.

It is directed that recommendations (1) and (2) be implemented immediately by the Comptrollership and Financial Management Service and by the concerned Central Office PMOs, respectively, for projects being paid in the Central Office and by the concerned District Engineers or Regional Directors for projects being paid in the Regional or District Engineering Offices. We shall not hesitate to implement the third recommendation whenever inaction of officials concerned warrant sanctions as are appropriate.

Furthermore, it is directed that full cooperation be extended to the CCPAP staff in connection with their monitoring activities/functions.

This Order shall take effect immediately.

For compliance.


JOSE P. DE JESUS
Secretary