



NOV 05 2024

**SPECIAL ORDER**

NO. **231**

Series of 2024

dt 11/5/2024

**SUBJECT: Reconstitution of the Composite Team in the Elimination of Dormant and Unreconciled Balances in the Subsidiary Ledger Balances in the Books of Account of DPWH**

Pursuant to COA Circular No. 2023-008 dated August 17, 2023 and in line with the Department's effort in resolving the existing dormant and unreconciled balances in the Statement of Financial Position of the agency which affects the fair presentation of the reported balances of the assets and liability accounts, the Composite Team is hereby reconstituted with the following members:

**Team Leader** : **GINA C. LO**  
Assistant Division Chief  
Infrastructure – Group II

Primarily responsible for monitoring the progress of the reconciliation.

**Assistant Team Leader** : **ATTY. MYLES B. ABIQUI**

**Team Members** : **JINKY LOU P. TAN**  
**LIZA B. ESTILLORE**

Responsible in resolving the existing Dormant / Unreconciled balance of Construction in Progress - Infrastructure Assets (Foreign Funded and NRIMP), Advances to Contractors, Deposits on Letters of Credit, Guaranty Deposits, Guaranty Accounts Payable, and Deposits Payable (All Funds Clusters).

**Assistant Team Leader** : **AMALIA L. PETALLO**

**Team Members** : **SIGRID DAPHNE GRACE F. APRECIO**  
**AIMEE LOUISA C. RAYMUNDO**  
**JOHANNA MARIE JUDITH R. BORJA**  
**ALYSSA JAYNE A. DELA ROSA**

Responsible in resolving the existing Dormant / Unreconciled balance of Construction in Progress- Infrastructure Assets (Locally Funded), Due to Accounts, Due to Operating

**Reconstitution of the Composite Team in the  
Elimination of Dormant and Unreconciled Balances  
in the Subsidiary Ledger Balances in the  
Books of Account of DPWH**

Page 2 of 3

Units, Due to BIR related to Right-of-Way Taxes, and Accounts Payable (Locally Funded).

**Assistant Team Leader** : **ROSALINDA C. RANULLO**

**Team Members** : **NORMINA A. CASIMRA**  
**JOAHNA MARIE R. PULMONES**  
**JERMALYN G. TAMBONG**  
**EMELY B. FROGOSA**

Responsible in resolving the existing Dormant / Unreconciled balance of Due From (All Fund Clusters).

**Assistant Team Leader** : **CHARISMA B. BOQUIREN**

**Team Members** : **JESSICA FEARL S. PUYAOAN**  
**DANIELLE ANN S. PAYUMO**  
**ELNA D. DERECHO**  
**WINSTON D. DELOS SANTOS**  
**CONRADO B. BERNALDEZ**

Responsible in resolving the existing Dormant / Unreconciled balance of Cash and Receivable Accounts (except Due From) / Accounts Payable (All Fund Clusters).

**Assistant Team Leader** : **MA. SHEILA M. ZARSUELO**

**Team Members** : **ATTY. MARIE ELISE A. ANTONIO**  
**MARK FRANCIS D. AGUDA**  
**TRIXIA NIÑA A. ASALDO**  
**MIRASOL P. CABUYAO**

Responsible in resolving the existing Dormant / Unreconciled balance of Due to Officers and Employees and Due to Philhealth/GSIS/Pag-IBIG (All Fund Clusters).

**Assistant Team Leader** : **ROY T. DACUTANAN**

**Team Members** : **ARMAND C. MAURICIO**  
**DARWIN F. TABAGO**  
**MINERVA M. MENDOZA**  
**CRIZEL A. FUENTES**

Responsible in resolving the existing Dormant / Unreconciled balance of Inventory Account and Equipment Account including Other Property Plant and Equipment Account and Other Assets Account, and Other Prepayments (All Fund Clusters).



**Reconstitution of the Composite Team in  
the Elimination of Dormant and Unreconciled Balances  
in the Subsidiary Ledger Balances in the  
Books of Account of DPWH**

**Page 3 of 3**

**Director Genevieve E. Cuaresma** of the **Finance Service** shall serve as the **Team Advisor** and will be assisted by **Ms. Farha K. Karim, Chief Accountant**, Accounting Division, Finance Service.

All Accounting Division Staff are directed to assist the Team in the reconciliation of accounts. To ensure compliance and for monitoring purposes, a quarterly progress report on these activities are hereby required to be submitted to the **Office of the Undersecretary for Support Services** on or before the 25th day of the following month after the end of each quarter starting September 2024.

This order shall take effect immediately and supersedes Special Order No. 129 series of 2024 dated July 19, 2024.

  
**MANUEL M. BONOAN**  
Secretary

Department of Public Works and Highways  
Office of the Secretary



WIN4004887