TESTING OF SAMPLES, FEES AND RELATED SERVICES

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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 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 given below 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.

Adopted: 22 Mar. 1991

(SGD.) JOSE P. DE JESUS
Secretary

GUIDELINES

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 Code 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 may be 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 availability

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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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