

GUIDELINES ON PRIORITY OF PAYMENT ON CLAIMS OF CONTRACTORS, SUPPLIERS AND OTHER CREDITORS AND DAILY DISPLAY OF BOOK BALANCES AND PENDING CLAIMS TO CREDITORS

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

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 processing of Disbursement Vouchers and in the issuance of checks. For this purpose the Disbursement Voucher Numbering System prescribed under COA Circular No. 78-9 dated April 5, 1978 should be observed.
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. A list of all pending vouchers, numbered consecutively by funds, shall be posted daily in a bulletin/blackboard in the Accounting/Cash Division and payments of these claims when cash allocation becomes available shall be made in the order as reflected in the bulletin board.
5. Strict compliance with the following memoranda should be observed:
 - 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.
 - Submission of Bank Balances for all Funds after the end of the month to the CFMS.
 - Department Order No. 12, series of 1990.

In case if any delay in the transfer of cash from PNB DPWH branch or Land Bank of the Philippines Makati branch to the Regional Offices, the following Officials of PNB and LBP will facilitate/follow-up the fund transfer with the depository banks and they may be contacted through long distance call on collect basis:

PNB — Mrs. Sylvia Becina
PNB DPWH Branch
Tel. No. 47-78-31

Land Bank — Ms. Erlinda Ramo
Tel. No. 40-16-02

Any violation thereof will be dealt with accordingly. For strict compliance.

Adopted: 8 July 1992

(SGD.) JOSE P. DE JESUS
Secretary

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