

**[ DPWH DEPARTMENT ORDER NO. 12, January 17, 1990 ]**

**PAYMENTS OF CLAIMS TO SUPPLIERS, CONTRACTORS AND OTHER CREDITORS AND DISPLAY OF DAILY BOOK BALANCES OF ALL BANK ACCOUNTS**

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.
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. Strict compliance to the following memoranda should be observed:
  - (a) 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.
  - (b) Submission of Bank Balances for all Funds after the end of the month to the CFMS.

In case of any delay in the transfer of cash from PNB Escolta/Port Area branches 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 maybe contacted through long distance call on collect basis:

PNB — Mr. Lorenzo Bal Jr.

PNB Port Area

Branch Manager

Tel. No. 48-54-88

Land Bank — Ms. Erlinda Ramo

Tel. No. 40-16-02

For strict compliance.