

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



January 4, 1999

DEPARTORT NO.	ORDER
NO	1.5.99
Series of 1999	M.,

TO ALL: Undersecretaries

Assistant Secretaries Regional Directors Bureau Directors Project Directors

Regional Equipment Engineers
District/Sub - District/City Engineers
Fiscal Controllers/Chief Accountants

All Concerned
This Department

In accordance with Section 159 of the Government Accounting and Auditing Manual, Volume I and Section 98, Presidential Decree No. 1445, you are hereby directed to revert to the unappropriated surplus of the general fund, any unliquidated balance of Accounts Payable in the books as of December 31, 1998 which has been outstanding for two years or more and against which no actual claim, administrative or judicial, has been filed or which is not covered by perfected contracts particularly excess certification to accounts payable and blind obligations.

For monitoring purposes, statement of the amount reverted (format below) including copies of journal vouchers supporting the reversion shall be submitted to the office of the Assistant Secretary for Comptrollership and Financial Management.

Format:

## Name of Office Statement of Reverted Accounts Payable Fund

As of December 31, 1998

Name of Creditor	Purpose	Obligation Number	Amount
	•	Total	

Please be guided accordingly.

GREGORIO R. VIGILAR Secretary