

**COMMISSION ON AUDIT CIRCULAR NO. 2000-004**  
**September 12, 2000**

**TO :** All Heads of Departments, Bureaus and Office of the National Government; Boards and Commissions; Provincial Governors; City/Municipal Mayors, Chief Accountants/Heads of Accounting Units; Local Treasurers; COA Directors and Auditors; and All Others Concerned.

**SUBJECT :** Request of Mr. Joel L. Altea, Assistant Secretary for Comptrollership and Financial Management, Department of Public Works and Highways (DPWH), Manila, for the collection of unrecouped Cash Advances from any claim of certain Contractors and remit the same to DPWH.

For the information and guidance of all concerned, quoted hereunder is the full text of the letter dated April 12, 2000, of Mr. Joel L. Altea , Assistant Secretary, Department of Public Works and Highways (DPWH), Port Area, Manila, addressed to the Honorable Chairman, this Commission, through the Auditor, that Department.

*"April 12, 2000*

*"The Honorable Chairman  
Commission on Audit, Quezon City  
Thru the Resident Auditor  
This Department*

*"Dear Sir:*

*"This has reference to the herein attached Statement of Unrecouped Cash Advances of Rescinded/Terminated contract faxed by Ms. Ceferina L. Rizon, OIC, Chief, Comptrollership and Financial Management Division, Regional Office No. XI, Davao City in the total amount of P2,913,157.55, to wit:*

<u>Name of Contractor</u>	<u>Project</u>	<u>Amount</u>
Andoni Dumlao Const.	Taytayan Bridge	P 1,070,260.72
-do-	Tago Bridge	754,743.67
AB Matias Const.	Concreting of Mangangoy Bislig Road	991,568.05
EM Marapao Const.	Const./Improvement of Lower Mainit, San Roque Brgy. Road, Alabel Sarangani Province	96,585.11
<b>TOTAL</b>		<b>P 2,913,157.55</b>

*"In this connection, we wish to inform you that said contractors has no more outstanding receivables from DPWH Central Office wherein to recouped said advances.*

*"In view of the above may we request your good office for the circularization to all National and Local Government Agencies for the collection of said amount from any claim of the above-mentioned contractors and remit the same to DPWH.*

*"We appreciate very much your cooperation in this matter.*

*"Very truly yours,*

*"JOEL L. ALTEA  
Asst. Sec. for Comptrollership  
and Financial Management"*

Accordingly, all agencies of the government are enjoined to assist in the collection of the unrecouped cash advances from the claims of the aforementioned contractors. Upon withholding of the said cash advances from claims of any of the contractors, the concerned Department, Bureau or Agency shall immediately remit the same directly to the Bureau of the Treasury, copy furnished the Asst. Secretary for Comptrollership and Financial Management, DPWH.

This Circular shall take effect immediately and shall be complied with against the contractors concerned until their above-specified advances are fully recouped. Upon the full settlement of the advances, the Honorable Secretary of the DPWH shall forthwith inform this Commission accordingly for immediate dissemination thereof so that his Circular shall cease to apply against the contractors concerned.

**(Sgd.) CELSO D. GAÑGAN**  
Chairman

**(Sgd.) RAUL C. FLORES**  
Commissioner

**(Sgd.) EMMANUEL M. DALMAN**  
Commissioner