

Republic of the Philippines
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS
OFFICE OF THE SECRETARY
Manila

097-13 - DPWH

1-10-2001

JAN 10 2001

DEPARTMENT ORDER

NO. 3

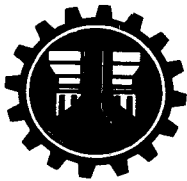
Series of 2001 11/10/2001

TO ALL: Undersecretaries
Assistant Secretaries
Regional Directors
Bureau of Directors
Project Directors
Regional Equipment Engineers
District/City Engineers
Fiscal Controllers/Chief Accountants
All Concerned
This Department

SUBJECT: Submission of Year-End Trial Balances and its attachments. Reconciliation of Reciprocal Accounts and Other Financial Reports.

Pursuant to COA Circular No. 92-89E dated March 4, 1992, the Central Office is required to submit the following Trial Balances on or before the dates stated herein:

- | Reports | Due Date |
|--|------------|
| 1. Consolidated Preliminary Trial Balances as of December 31, 2000 | 02-28-2001 |
| Attachments: | |
| a) Statement of Operations | |
| b) Statement of SAA and Funding Checks Received | |
| c) Breakdown of Expenditures/Obligations Incurred | |
| d) Breakdown of Income | |
| e) Analysis of Reciprocal Account 8-71-170-CO | |
| f) Analysis of National Clearing Account 8-99-000 (supported by JV) | |
| 2. Consolidated Revised Preliminary Trial Balance as of December 31, 2000. | 03-30-2001 |



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Attachments:

- a) Statement of SARO Received from Central Office DBM and Regional Office DBM
- b) Statement of SAA Received from Central Office DPWH and SAA Received from Regional Offices for the District Offices
- c) Appendix A, B and C to the Trial Balance
- d) Breakdown of 0-90-000 account such as;
 - 1) RA 8760
 - 2) RA 8745
 - 3) RA 8522
- e) Breakdown of Extended Allotment dated CY 1999
 - 0-90-200(8745)
 - 0-90-300(8745)
 - 0-90-200(8522)
 - 0-90-300(8522)
- f) Breakdown of Income
- g) Analysis of Reciprocal Accounts
- h) Analysis of National Clearing Account

3. Consolidated Final Trial Balances as of December 31, 2000

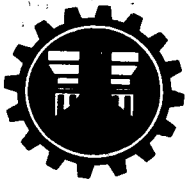
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Attachments:

- a) Analysis of Account 8-71-170(CO)
- b) Analysis of National Clearing Account 8-99-000 (supported by JV)
- c) Balance Sheet
- d) JV (RO & OU) for Reversion of unobligated balance of CY 1999 Extended Allotment and reversion of balances for allotment under RA 8745 and 8522 received in CY 2000 for Capital Outlay and MOOE supported by statement by specific projects.
- e) JV (RO & OU) for closure of unobligated balance of CY 2000 Allotment Class 100 (PS)
- f) JV (RO & OU) for regular year-end closing entries

In the preparation of the year-end Trial Balances, the following have to be observed by Central, Regional and District Offices:

- a) Preliminary Trial Balance - All transactions from January 2, 2000 to December 29, 2000, are to be reflected in the Preliminary Trial Balance. All adjustments



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after the Preliminary Trial Balance and after the reconciliation of allotments shall be taken up in the Revised Preliminary Trial Balance. No adjustments therefore will be reflected after the Revised Preliminary Trial Balance. The Preliminary Trial Balance is the basis of the Reconciliation which is scheduled on February, 2001.

TO ENABLE THE CENTRAL OFFICE TO MEET THE DEADLINE IN THE SUBMISSION OF THE PRELIMINARY AND FINAL TRIAL BALANCES, YOU ARE HEREBY ENJOINED TO DIRECT/INSTRUCT THE FISCAL CONTROLLER/CHIEF ACCOUNTANTS OF THE REGION AND DISTRICT OFFICES CONCERNED TO OBSERVE THE FOLLOWING PROCEDURES AND TIME FRAMES IN THE SUBMISSION OF FINANCIAL REPORTS:

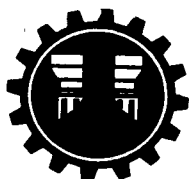
1. Submission of Consolidated Preliminary, Revised Preliminary & Final Trial Balances

a) Sub-District Office receiving funding checks from the Regional Office shall submit the Preliminary Trial Balances as of December 31, 2000 to its mother district for consolidation on or before -----02-05-2001
Revised Preliminary Trial Balance-----02-28-2001
Final Trial Balance -----03-15-2001

b) Regular District and Sub-District Office (receiving funding checks from the Regional Office) shall submit to the Regional Office the Preliminary Trial Balances on or before-----02-08-2001
Revised Preliminary Trial Balance-----03-14-2001
Final Trial Balance-----03-21-2001

c) Regional Office shall submit to Central Office the Consolidated Preliminary Trial Balances as of December 31, 2000 on or before-----02-14-2001
Revised Preliminary Trial Balance-----03-23-2001
Final Trial Balance-----04-15-2001

2. Consolidate all Trial Balances for OLD MPW, MPH and BOE under Fund 101 and submit the same to the Office of the Director CFMS. Maintain the Subsidiary Ledgers for these accounts to facilitate review and audit.



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3. Cash Balances deposited in Current Checking Accounts pertaining to an unobligated allotment shall be withdrawn and remitted to BTR per DOF-DBM Joint Circular No. 1-90 dated February 27, 1990.

4. The List of Checks Issued and Cancelled (LCIC) as of December 29, 2000 shall be submitted to Government Servicing Banks before the Closing of banking hours on December 29, 2000.

5. Observance of the provisions of COA Circular No. 99-004 is enjoined.

Other Financial Reports -

In compliance with COA Circular No. - 96-006 dated May 2, 1996, all quarterly Trial Balances that shall be submitted to COA within thirty days after the end of the quarter and must be supported with the following statements :

- a) Statement of Cumulative Allotments, Obligations Incurred and Unobligated balances, (Appendix A)
- b) Detailed Statement of Cumulative Expenditures/Obligations Incurred, Obligations Liquidated/Disbursements and Unliquidated Obligations, (Appendix B)
- c) Reports on the Results of Expended Appropriation, (Appendix C)

Copies of the above statements shall also be submitted direct to the following offices:

1. Senate Committee on Finance
2. House Committee on Appropriations
3. Department of Budget and Management

Please be guided accordingly.


GREGORIO R. VIGILAR
Secretary