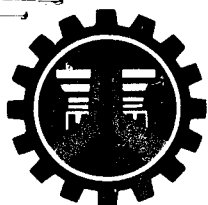


097-13- DPWH  
1-9-98



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

January 5, 1998

DEPARTMENT ORDER

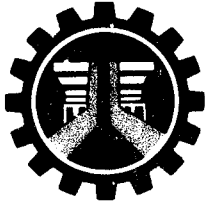
NO. 7  
Series of 1998 *11/9/98*

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. Reconciliation of Reciprocal Accounts and Other Financial Reports.

Pursuant to COA Circular No. 84-89-C dated January 25, 1984 the Central Office is required to submit the following Trial Balances on or before the dates stated herein:

<u>Reports</u>	<u>Due Date</u>
1. Consolidated Preliminary Trial Balances as of December 31, 1997	02-14-98
a) Analysis of Account 8-71-170-CO	
b) Analysis of the National Clearing Account 8-99-000 (supported by JV)	
c) Statement of SAA & Funding Checks Received	
2. Revised Consolidated Preliminary Trial Balance as of December 31, 1997	03-15-98
Attachments:	
a) Statement of Operations	
b) Statement of SAA and Funding Checks Received	
c) Breakdown of Expenditures/Obligations Incurred must be supported by statement (by PPA with Project Description).	



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- d) Breakdown of Income
  - e) Revised Analysis of Account 8-71-170-CO
  - f) Revised Analysis of National Clearing Account 8-99-000 (supported by JV)
3. Consolidated Final Trial Balances as of December 31, 1997 03-30-98
- 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 unobligated balance CY 1996 extended allotment for Capital Outlay reverted in CY 1997 supported by statement (format herewith attached)
  - e) JV (RO & OU) for unobligated balance of CY 1996 extended allotment for MOOE reverted in CY 1997
  - f) JV (RO & OU) for regular year-end closing entry

TO ENABLE THE CENTRAL OFFICE TO MEET THE ABOVE DEADLINE, YOU ARE ENJOINED TO OBSERVE THE FOLLOWING PROCEDURES AND TIME FRAMES IN THE SUBMISSION OF FINANCIAL REPORTS:

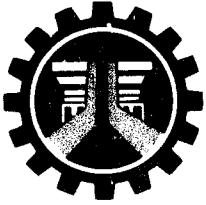
1. Consolidated Preliminary Trial Balance

The General Journal and all Special Journals shall be closed at the end of office hour on Dec. 29, 1997. On the basis of these journals, the Regional/OU Preliminary Trial Balance shall be prepared. A Consolidated Preliminary Trial Balance shall be prepared by RO to be submitted to the Central Office on or before January 31, 1997.

2. Revised Consolidated Preliminary Trial Balance

The following transactions pertaining to CY 1997 which were not taken up in the Preliminary Trial Balance shall be entered in the supplemental journals.

- a. Releases of allotment for CY 1997 received from January 1-31, 1998.
- b. Obligations charged against allotment of CY 1997 incurred from January 1-31, 1998.



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c. Any correction/adjustment.

The above transactions shall be included in the Revised Preliminary Trial Balance to be submitted to the Central Office on or before February 28, 1998. ONLY ONE REVISION IS ALLOWED.

3. Consolidated Final Trial Balance

Only Closing Entries shall be taken up in the Consolidated Final Trial Balance which is due for submission on or before March 17, 1998.

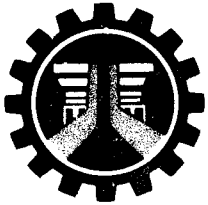
To distinguish transactions that were taken up in the preliminary and revised preliminary balances, two (2) sets of journals shall be prepared for the month of Dec. , 1997 as follows:

- a) Regular Journals - for transactions from December 1-29, 1997
- b) Supplemental Journals - for transactions pertaining to CY 1997 which were not taken up in the regular journals including closing entries.

For this purpose, the journal voucher shall be dated on the day it is drawn. However, the phrase "As of December 31, 1997" shall be indicated below the caption "JOURNAL VOUCHER".

Before preparing the Revised Consolidated Preliminary Trial Balance, the personnel-in-charge of the Trial Balance for each fund shall reconcile with the Central Office the Sub-allotment Advice and Funding Checks received. To facilitate said reconciliation, a Statement of SAA and Funding Checks received shall be prepared for each fund.

- 4. Separate Trial Balances for OLD MPW, MPH and BOE under Funds 101 and 103 shall be submitted to the Central Office even if there are no movements for ready reference and consolidation purposes,
- 5. 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.
- 6. The Advices of Checks Issued and Cancelled (ACIC) as of December 27, 1997



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shall be submitted to Government Servicing Banks before the Closing of banking hours on December 29, 1997.

7. All obligations/vouchers which were not paid on December 29, 1997 shall be treated as Accounts Payable.

**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 must be supported with the following statement ;

- a) Statement of Cumulative Allotments, Obligations Incurred and Unobligated balances.
- b) Detailed Statement of Cumulative Expenditures/Obligations Incurred, Obligations Liquidated/Disbursements and Unliquidated Obligations.
- c) Report on the Result of Expended Appropriation.

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