



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

097-13 DPWH (R)
1-6-93

03 JANUARY 1994

DEPARTMENT ORDER NO. 11
Series of 1994

TO ALL: Undersecretaries
Assistant Secretaries
Regional Directors
Bureau Directors
Project Directors
Regional Equipment Engineers
District/City Engineers
Fiscal Controllers/Chief Accountants
All Others 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, 1993. a) Analysis of Account 8-71-170-CO b) Statement SAA & Funding Checks Received	02-14-94
2. Revised Consolidated Prelim. Trial Balance as of December 31, 1993 Attachments: a) Statement of Operations b) Statement of SAA and Funding Checks Received c) Breakdown of Expenditures/Obligations Incurred d) Breakdown of Income e) Revised Analysis of Account 8-71-170-CO f) Analysis of National Clearing Accounts 8-99-100 & 8-99-000 (supported by JV)	03-15-94
3. Consolidated Final Trial Balances as of December 31, 1993. Attachments: a) Analysis of Account 8-71-170(CO) b) Analysis of National Clearing Accounts 8-99-100 & 8-99-000 (supported by JV) c) Balance Sheet d) JV(RO & DU) for Reversion of unobligated balance of CY 1992 extended Allotment for Capital Outlay. e) JV(RO & DU) for Closure of unobligated balance of CY 1993 Allotment for Capital Outlay.	03-30-94



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

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 the special journals shall be closed at the end of office hour on Dec. 29, 1993. On the basis of these Journals, the Regional/DO 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 30, 1994.

2. Revised Consolidated Preliminary Trial Balance

The following transactions pertaining to CY 1993 which were not taken up in the Preliminary Trial Balance shall be entered in the supplemental journals.

- a. Releases of allotment for CY 1993 received from January 1-31, 1994.
- b. Obligations incurred against allotment for CY 1993 received from January 1-31, 1994.
- 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, 1994. 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 15, 1994.

To distinguish transactions that were taken up in the preliminary and revised preliminary trial balances two (2) sets of journals shall be prepared for the month of December, 1993 as follows:

- a) Regular Journals - for transactions from December 1-29, 1993.
- b) Supplemental Journals - for transactions pertaining to CY 1993 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, 1993" shall be indicated below the caption JOURNAL VOUCHER.



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

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 per attached schedules. 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 29, 1993 shall be submitted to Government Servicing Banks before the closing of the banking hours on December 29, 1993.
7. All obligations/vouchers which were not paid on December 29, 1993 shall be treated as Accounts Payable.

For reference and guidance, attached are sample formats of the various Financial Reports needed to be submitted.

Please be guided accordingly.


GREGORIO M. VIGILAR
Secretary