



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

097-13 0204  
1-17-91

15 JANUARY 1991

DEPARTMENT ORDER NO. **13** *m*  
Series of 1991 *1/17*

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

SEK 1179  
17826

SUBJECT: Submission of Year-End Trial Balances, Closure of Cash Balances and Other Financial Reports.

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

Reports	Due Date
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1. Consolidated Preliminary Trial Balances	02-14-91
a) Analysis of Account 8-71-170-CO	
2. Revised Consolidated Prelim. Trial Balance	03-15-91
Attachments:	
a) Statement of Operations	
b) Statement of Expenditures	
c) Statement of SAA and Funding Checks Received	
d) Statement of Income	
e) Revised Analysis of Account 8-71-170	
3. Consolidated Final Trial Balances	03-30-91
Attachments:	
a) Balance Sheet	
b) JV(RO & OU) for Reversion of unobligated balance of CY 1989 extended Allotment for Capital Outlay.	
c) JV(RO & OU) for Closure of unobligated balance of CY 1990 Allotment for Capital Outlay.	
d) Copy of Remittance Advice, Approved Disbursement Voucher and JV for immediate closure of Deposit Account corresponding to the Cash balance at year end withdrawn and remitted to the BTR.	
e) JV for regular year-end closing entries.	

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. 28, 1990. On the basis of these Journals, the consolidated Preliminary Trial Balance shall be prepared for submission to the Central Office on or

2. Revised Consolidated Preliminary Trial Balance

The following transactions pertaining to CY 1990 which were not taken up in the Preliminary Trial Balance shall be entered in the supplemental journals.

- a. Releases of allotment received from January 1-31, 1991.
- b. Obligations incurred against allotment received from January 1-31, 1991.
- 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, 1991. 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, 1991.

To distinguish transactions that were not taken up in the preliminary and revised preliminary trial balances two (2) sets of journals shall be prepared for the month of December, 1990 as follows:

- a) Regular Journals - for transactions from December 1-28, 1990.
- b) Supplemental Journals - for transactions pertaining to CY 1990 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, 1990" 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, Sub-Advice of Cash Deposits and the Funding Checks received per attached schedules. To facilitate said reconciliation, a Statement of Sub-allotment, Sub-advice of Cash Deposits and Funding Checks received shall be prepared for each fund.

In addition, a list of Funding Checks corresponding to the .5% share of the Central Office for administrative overhead expenses for NALGU Fund shall be prepared.

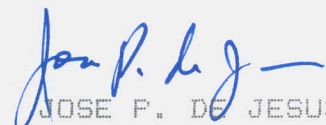


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4. Separate trial balances for OLD MPW, MPH and BOE under Funds 101 and 103 shall be submitted to the Central Office even if there are no movements for ready reference and consolidation purposes.
5. Cash Balances deposited in Current Checking Accounts 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 31, 1990 shall be submitted to Government Servicing Banks on or before January 4, 1991. Otherwise, they shall not be honored by the bank.
7. All obligations/vouchers which were not paid on January 4, 1991 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.

  
JOSE P. DE JESUS  
Secretary