



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

097-13 DAWH
1-5-90

December 29, 1989

DEPARTMENT ORDER

NO. 181 *7m*
Series of 1989 *1/5*

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

SUBJECT: Procedural Guidelines in the Treatment of
Unobligated Balances of Allotment at Year-End.

In accordance with COA Circular No. 89-302 dated December 29, 1988, you are enjoined to observe the following procedural guidelines in the treatment of unobligated balances of allotments at year-end:

1. For Current Operating Expenditures (Personal Services and Maintenance and Other Operating Expenditures). Balances of CY 1989 shall be reverted to the unappropriated surplus using the following journal entry:

8-99-100	(10,000)	
0-90-000		(10,000)

2. For Capital Outlay (Infra and Non-infra)
 - a) Balances of CY 1988 allotment extended in CY 1989 shall be reverted to unappropriated surplus using the following journal entries:

a.1 Reversion:

8-99-100	(20,000)	
0-90-388		(20,000)

a.2 Closure of Obligations Incurred and liquidated:

0-82-388	50,000	
0-83-388		45,000
8-81-430(88)		5,000

b) For balances of CY 1989 made available for obligation until December 31, 1990 using the following journal entries:

b.1 Closure of Unobligated balance of CY 1989 Allotments:

0-90-000	(80,000)
8-90-000	80,000

b.2 Reopening of the above CY 1989 extended allotment on January 2, 1990.

8-90-000	80,000	
0-90-389		80,000

3. For Special Account in the General Fund (Funds 151. and 158(CARP))

The unobligated balances under these funds shall be valid for obligations until fully expended. The journal entries for the closing and opening to extend the validity of the unused balances are as follows:

a) Closure as of December 31, 1989 of CY 1988 balances:

0-90-388	(20,000)
8-90-388	20,000

b) Closure of Obligations Incurred and liquidated as of December 31, 1989:

0-82-388	10,000	
0-83-388		8,000
8-81-430(88)		2,000

c) Reopening of the above extended allotment on January 2, 1990:

8-90-388	20,000	
0-90-388		20,000

d) Closure as of December 31, 1989 of CY 1989 balances:

0-90-000	(20,000)
8-90-000	20,000

e) Reopening of the above CY 1989 extended allotment
on January 2, 1990:

8-90-000
0-90-389

20,000

20,000

For immediate and strict compliance.


TEODORO T. ENCARNACION
Undersecretary