



Republic of the Philippines
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS
OFFICE OF THE SECRETARY
Bonifacio Drive, Port Area, Manila

097.13 DPWH
1-8-90

29 December 1989

DEPARTMENT ORDER

NO. **182** *7m*
Series of 1989 *1/8*

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: Submission of Year-End Trial 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 following reports on or before the dates stated herein:

<u>Report</u>	<u>Due Date</u>
1. Consolidated Preliminary Trial Balance	02-14-90
2. Revised Consolidated Preliminary Trial Balance	03-15-90
Attachments:	
a) Statement of Operation	
b) Cash Flow Statement	
c) Statement of Expenditures	
d) Statement of Income	
3. Consolidated Final Trial Balance	03-30-90
Attachment:	
a) Balance Sheet	

TO ENABLE THE CENTRAL OFFICE TO MEET THE ABOVE DEADLINE, YOU
ARE ENJOINED TO OBSERVE THE FOLLOWING PROCEDURES:

1. Consolidated Preliminary Trial Balance

The General Journal and all the Special Journals shall be closed at the end of office hour on December 29, 1989. On the basis of these journals, the consolidated preliminary trial balance shall be prepared for submission to the Central Office on or before January 30, 1990.

2. Revised Consolidated Preliminary Trial Balance

The following transactions pertaining to CY 1989 which were not taken up in the Preliminary Trial Balance shall be entered in the Supplemental journals:



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- a) Releases of Allotment pertaining to CY 1989 received from January 1 - 31, 1990
- b) Advice of Cash Deposits pertaining to CY 1989 received from January 1 - 31, 1990
- c) Obligations Incurred pertaining to the above late releases
- d) Corrections/Adjustments

The above transactions shall be included in the Revised Preliminary Trial Balance to be submitted to the Central Office on or before February 28, 1990: 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, 1990.

To distinguish the transactions taken up in the preliminary and revised preliminary trial balances, two (2) sets of journals shall be prepared for the month of December, 1989 as follows:

- a) Regular Journals - for transactions from December 1-29, 1989
- b) Supplemental Journals - for transactions pertaining to CY 1989 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, 1989" 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-Allotments and Sub-Advices of Cash Deposits received. To facilitate said reconciliation, funds received shall be prepared for each fund using attached format and observing attached schedule.

In addition, a list of all ACD for all funds transferred to the account of the Central Office shall be prepared for ready reference in the reconciliation of the same.

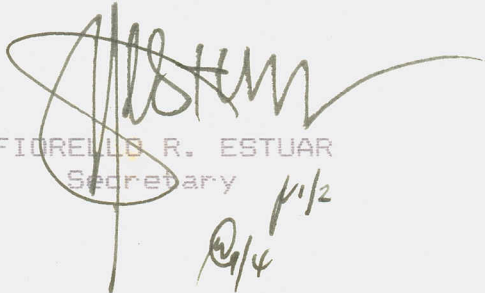


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4. Separate trial balances for old MPW, MPH and BOE under Funds 101 and 103 shall be submitted to the Central Office even if there are no movements for ready reference and consolidation purposes.

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

Please be guided accordingly.


FIORELLO R. ESTUAR
Secretary

JLA 4.2

Aug 1/2

Aug 1/2