



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



December 29, 1998

DEPARTMENT ORDER:

NO. 214
Series of 1998

TO ALL: Undersecretaries
Assistant Secretaries
Regional Directors
Bureau Directors
Project Directors
Regional Equipment Engineers
District/Sub-District/City Engineers
All Others Concerned
This Department

SUBJECT: Submission of Year-End Trial Balances and its
attachments. Reconciliation of Reciprocal Accounts
and Other Financial Reports.

Pursuant to COA Circular No. 92-89E dated March 4, 1992,
The Central Office is required to submit these Trial Balances
on or before the dates stated herein;

Reports	Due Date
1. Consolidated Preliminary Trial Balance as of December 31, 1998	04-30-99
Attachments:	
a) Statement of Operations	
b) Statement of SAA and Funding Checks Received	
c) Breakdown of Expenditures/Obligations Incurred	
d) Breakdown of Income	
e) Analysis of Reciprocal Account 8-71-170-CO	
f) Analysis of National Clearing Account 8-99-000 (supported by JV).	
2. Consolidated Final Trial Balances as of December 31, 1998	05-15-99
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 Reversion of unobligated balance of CY 1997 extended Allotment for Capital Outlay supported by statement by specific projects.	
e) JV(RO & OU) for Closure of unobligated balance of CY 1998 Allotment Class 100 (PS)	
f) JV (RO & OU) for regular year-end closing en- tries.	

In the preparation of the year-end Trial Balances, the
following have to be observed by Central, Regional and Dis-
trict Offices:

a) Preliminary Trial Balance - All transactions from January 2, 1998 to December 29, 1998, including Adjustments, Corrections, Reversions and Responding Entries are to be taken up in the Preliminary Trial Balance (SUPPLEMENTAL JOURNAL WILL NOT BE MAINTAINED ANYMORE AND THE PHRASE "AS OF DECEMBER 31, 1998" FOR JOURNAL VOUCHER WILL NO LONGER BE USED.)

b) Final Trial Balance - Only closing entries are to be taken up.

Revision of the submitted Preliminary Trial Balance of the Offices concerned will not be accepted/allowed after the consolidated Preliminary Trial Balance of the Department has been submitted to the Accountancy Office, Commission on Audit, on April 30, 1999. CORRECTION OF THE SUBMITTED PRELIMINARY TRIAL BALANCES WILL NOT BE ENTERTAINED WITHOUT THE PRIOR APPROVAL OF SAID COMMISSION.

TO ENABLE THE CENTRAL OFFICE TO MEET THE DEADLINE IN THE SUBMISSION OF THE PRELIMINARY TRIAL BALANCES YOU ARE HEREBY ENJOINED TO DIRECT/ INSTRUCT THE FISCAL CONTROLLER/CHIEF ACCOUNTANTS OF THE REGION AND DISTRICT OFFICES CONCERNED TO OBSERVE THE FOLLOWING PROCEDURES AND TIMEFRAMES IN THE SUBMISSION OF FINANCIAL REPORTS:

1. Submission of the Consolidated Preliminary & Final Trial Balances

a) Sub-District office receiving funding checks from the mother District shall submit the preliminary Trial Balances as of December 31, 1998 to its mother district for consolidation on or before - - - - - 01-31-99
FINAL TRIAL BALANCES - - - - - 02-15-99

b) Regular District, Mother District (consolidated) and Sub-District office (receiving Funding checks from the Regional Office) shall submit the Preliminary Trial Balances to the Regional Office on or before - - - - - 02-28-99
FINAL TRIAL BALANCES - - - - - 03-15-99

c) Regional Office Consolidated Preliminary Trial Balances as of December 31, 1998 to Central Office. on or before - - - - - 03-30-99
FINAL TRIAL BALANCES - - - - - 04-15-99

Before preparing the preliminary Consolidated Trial Balance the personnel in-charge of the Trial balance for each fund shall reconcile with the Office of the Chief Accountant, CFMS. To facilitate said reconciliation, a Statement of SAA and Funding Checks received shall be prepared for each fund.

2. Separate trial balances for OLD MPW, MPH and BOE under Funds 101 and 103 shall be submitted to the Office of the Director, CFMS, even if there is no movement for ready reference and consolidation.

3. Cash Balances deposited in Current Checking Accounts pertaining to unobligated allotment shall be withdrawn and remitted to BTR per DOF-DBM Joint Circular No. 1-90 dated February 27, 1990.
4. The Advices of Checks Issued and Cancelled (ACIC) as of December 29, 1998 shall be submitted to Government Servicing Banks before the closing of the banking hours on December 29, 1998.
5. All obligations/vouchers which were not paid on December 29, 1998 shall be treated as Accounts Payable.

Other Financial Reports -

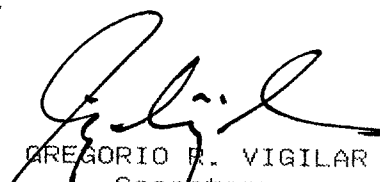
In compliance with COA Circular No. 96-006 dated May 2, 1996, all quarterly Trial Balances that shall be submitted to COA within thirty days after the end of the quarter must be supported with the following statements:

- a) Statement of Cumulative Allotments, Obligation Incurred and Unobligated Balances.
- b) Detailed Statement of Cumulative Expenditures/Obligations Incurred, Obligations Liquidated/Disbursements and Unliquidated Obligations.
- c) Reports on the Results of Expended Appropriation.

Copies of the above statements shall 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