



Republic of the Philippines
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS
OFFICE OF THE SECRETARY
Manila

097. 12DPWH
12-14-2016

12 DEC 2016

DEPARTMENT ORDER)
NO. **225**)
Series of 2016)

**SUBJECT: Adoption of the Procedures Manual for
Infrastructure Assets Registry**

Pursuant to DPWH's reform efforts on strengthening its Fiscal Accountability, consistent with the recent developments in Public Financial Management, the implementation of Philippine Public Sector Accounting Standards (PPSAS), and in adherence to the Commission on Audit (COA) Circular No. 2015-002 dated March 9, 2015 and COA Circular No. 2015-007 dated October 22, 2015, the Department has published the Procedure Manual for the Infrastructure Assets Registry through the Finance Service. This will serve as comprehensive guidelines and procedures in the recognition and de-recognition of Infrastructure Assets in the books of accounts of the Department.

In order to standardize the accounting procedures for infrastructure assets in the Department, it is hereby directed that this Procedure Manual be adopted for official use, effective immediately.

Failure to comply with this order shall subject the erring employee to applicable sanctions that shall include relief, suspension and/or dismissal in accordance with the existing Civil Service rules and regulations and other pertinent laws.

This order shall take effect immediately and supersedes Department Order No. 176, series of 2015 - Guidelines and Procedures in the Recognition and De-recognition of Infrastructure Assets.


MARK A. VILLAR
Acting Secretary

8.1 MAP

Department of Public Works and Highways
Office of the Secretary



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