



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

897.13 DPWH  
12-21-2016

21 DEC 2016

DEPARTMENT ORDER )  
NO. **228** )  
Series of 2016 )

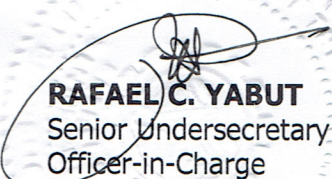
**SUBJECT: Omnibus Levels of Authorities of  
DPWH Officials for Financial  
Management**

Pursuant to the Government Accounting Manual (GAM) issued by the Commission on Audit, the levels of authorities for Financial Management is hereby amended as prescribed in the attached matrix (Annex A).

The main revision is the signing of the Advice to Debit the Account (ADA) from the Chief Accountant/Fiscal Controller to the Cashier and countersigning from the Assistant Secretary for Support Services to the Human Resource and Administrative Service Director for the Central Office.

The Cashier is mandated to prepare reports in accordance with the Government Accounting Manual.

This Order supersedes Department Order No. 156 Series of 2016 and shall take effect on January 1, 2017.

  
**RAFAEL C. YABUT**  
Senior Undersecretary  
Officer-in-Charge

8.1 MAP/BEY/ARM

Department of Public Works and Highways  
Office of the Secretary



WIN6004090

# OMNIBUS LEVELS OF AUTHORITIES OF DPWH KEY OFFICIALS

DELEGATED AUTHORITY		District			Regional			Services		Bureau			UPMO		Assistant Secretary	Under-secretary
		Section Chief	Asst. Dist. Engineer	District Engineer	Division Chief	Assistant Reg'l Dir.	Director	Division Chief	Director	Division Chief	Assistant Director	Director	Project Manager	Cluster Director		
<b>X</b>	<b>FINANCIAL</b>															
1	Certification of Funding for the Award Contract under the DPWH Multi-Year Program								Planning Approve P50M							Planning Approve No Limit
2	<b>PAYMENT FOR ACQUISITION OF LAND AND PROPERTIES</b>															
2.1	Letter Request for ORS					Approve No Limit			Legal Approve No Limit					Approve P50M		
2.2	Signing of Box A of DV				Sign			Sign					Sign			
2.3	Approval of Voucher						Approve No Limit		Legal Approve P50M					Approve P50M	Operations Approve P75M	Operations Approve P100M
2.4	Signing & Countersign of Check (one-time claimant)				Cashier Sign HRAD <sup>14</sup> Countersign No Limit			Chief Cashier Sign	HRAS <sup>15</sup> Countersign No Limit							
2.5	Signing and Countersigning for LDDAP/ADA (refer to # 11)															
3	<b>PAYMENT OF CONSULTANCY SERVICES</b>															
3.1	Letter Request of ORS		Approve P5M			Approve P10M			Approve No Limit			Approve No Limit		Approve No Limit		
3.2	Signing of Box A of DV	Sign			Sign			Sign		Sign			Sign			
3.3	Approval of Voucher			Approve P5M			Approve P10M									Concerned Usec Approve No Limit
3.4	Signing & Countersigning of LDDAP/ADA (refer to # 11)															
3.5	Signatory to Withdrawal Application of Foreign-assisted Projects														Authorized Signatories Sign No Limit	

<sup>13</sup>Human Resource and Administrative Section    <sup>14</sup>Human Resource and Administrative Division    <sup>15</sup>Human Resource and Administrative Service

DELEGATED AUTHORITY		District			Regional			Services		Bureau			UPMO		Assistant Secretary	Under-secretary
		Section Chief	Asst. Dist. Engineer	District Engineer	Division Chief	Assistant Reg'l Dir.	Director	Division Chief	Director	Division Chief	Assistant Director	Director	Project Manager	Cluster Director		
4	PAYMENT OF CONTRACTORS CONTRACTS															
4.1	Letter Request for ORS		Approve P50M			Approve P200M			Approve No Limit			Approve No Limit		Approve No Limit		
4.2	Signing of Box A of DV	Sign			Sign							Sign				
4.3	Approval of Voucher			Approve No Limit			Approve No Limit							Approve P50M		Operations Approve No Limit
4.4	Signing & Countersigning of LDDAP/ADA (refer to # 11)															
4.5	Signatory to Withdrawal Application of Foreign-assisted Projects														Authorized Signatories Sign No Limit	
5	PAYMENT OF "PAKYAW" CONTRACTS															
5.1	Letter Request of ORS		Approve P1M			Approve P1M						Approve P1M				
5.2	Signing of Box A of DV	Sign			Sign							Sign				
5.3	Approval of Voucher			Approve P1M			Approve P1M							Approve P1M		
5.4	Signing & Countersigning of LDDAP/ADA (refer to # 11)															
6	PAYMENT OF LEASE OF EQUIPMENT															
6.1	Letter Request of ORS		Approve P1.5M			Approve P3M			Approve P3M		Approve P3M		Approve P3M		Approve No Limit	
6.2	Signing of Box A of DV	Sign			Sign			Sign		Sign		Sign				
6.3	Approval of Voucher			Approve P1.5M			Approve P3M		Approve P3M			Approve P3M		Approve P3M	Approve P3M	Approve No Limit
<sup>13</sup> Human Resource and Administrative Section		<sup>14</sup> Human Resource and Administrative Division				<sup>15</sup> Human Resource and Administrative Service										
6.4	Signing & Countersigning of LDDAP/ADA (refer to # 11)															
7	PAYMENT OF JANITORIAL AND SECURITY SERVICES															
7.1	Letter Request of ORS		Approve No Limit			Approve No Limit			HRAS <sup>15</sup> Approve No Limit							
7.2	Signing of Box A of DV	Sign			Sign			Sign								

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7.3	Approval of Voucher			Approve No Limit			Approve No Limit		HRAS <sup>15</sup> Approve P5M						Support Services Approve P10M	Support Services Approve No Limit
7.4	Signing & Countersigning of LDDAP/ADA (refer to # 11)															
8	PAYMENT OF GOODS															
8.1	Letter Request of ORS		Approve No Limit			Approve No Limit			Approve No Limit			Approve No Limit		Approve No Limit		
8.2	Signing of Box A of DV	Sign			Sign			Sign		Sign			Sign		EA Sign	EA Sign
8.3	Approval of Voucher			Approve No Limit			Approve No Limit		Approve P5M			Approve P5M		Approve P5M	Concerned Asec Approve P10M	Concerned Usec Approve No Limit
8.4	Signing & Countersigning of LDDAP/ADA (refer to # 11)															
<sup>13</sup> Human Resource and Administrative Section <sup>14</sup> Human Resource and Administrative Division <sup>15</sup> Human Resource and Administrative Service																
9	PAYMENT OF PERSONNEL SERVICES															
9.1	Letter Request of ORS		Approve No Limit			Approve No Limit			Approve No Limit			Approve No Limit		Approve No Limit	Approve No Limit	Approve No Limit
9.2	Signing of Box A of DV	Sign			Sign			Sign								
9.3	Approval of Voucher			Approve No Limit			Approve No Limit		HRAS <sup>15</sup> Approve No Limit							
9.4	Signing & Countersigning of LDDAP/ADA (refer to # 11)															
10	MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE)															
10.1	Letter Request of ORS		Approve No Limit			Approve No Limit			Approve No Limit			Approve No Limit		Approve No Limit	Approve No Limit	Approve No Limit
10.2	Signing of Box A of DV	Sign			Sign			Sign		Sign			Sign		EA Sign	EA Sign
10.3	Approval of Voucher			Approve No Limit			Approve No Limit		Approve No Limit			Approve No Limit		Approve No Limit	Approve No Limit	Approve No Limit

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10.4	Signing & Countersigning of LDDAP/ADA (refer to # 11)															
11	<b>SIGNING &amp; COUNTERSIGNING FOR LIST OF DUE AND DEMANDABLE ACCOUNTS PAYABLE(LDDAP) / ADVICE TO DEBIT ACCOUNT (ADA)</b>															
11.1	List of Due and Demandable Accounts Payable (LDDAP)															
11.1.1	Signing	Accountant			Fiscal Controller			Chief Accountant								
11.1.2	Approval			Approve No Limit			Approve No Limit		FS No Limit							
11.2	<b>ADVICE TO DEBIT ACCOUNT (ADA)</b>															
11.2.1	Signing	Cashier Sign			Cashier Sign			Cashier Sign								
11.2.2	Countersigning			Countersign No Limit			Countersign No Limit		HRAS Countersign No Limit							
<sup>13</sup> Human Resource and Administrative Section <sup>14</sup> Human Resource and Administrative Division <sup>15</sup> Human Resource and Administrative Service																
12	<b>SIGNING &amp; COUNTERSIGNING OF NOTICE OF TRANSFER OF ALLOCATION (NTA)</b>															
12.1	Signing							Chief Accountant No Limit								
12.2	Countersigning								FS Approve No Limit							
13	Request DBM for Notice of Cash Allocation (NCA)	Accountant		Recommend No Limit	Fiscal Controller		Indorse No Limit	Accountant	FS Recommend No Limit							Support Services Sign No Limit
14	<b>AUTHORITY FOR RELEASE OF SUB-ALLOTMENT ADVICE (SAA)</b>															
14.1	Personal Services (PS)/ Maintenance and Other Operating Expenses (MOOE)								FS Approve No Limit							

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14.2	CAPITAL OUTLAYS															
14.2.1	Lump Sum Appropriations - projects needing DBM clearance								Planning Request No Limit							
14.2.2	Lump Sum Appropriations without breakdowns								Planning Request No Limit							Operations Approve
14.2.3	Centrally-managed Projects								Planning Request No Limit			Request No Limit		Request No Limit		Operations Approve
15	Release of Sub-Allotment Advice (SAA)							Chief Budget Officer Prepare	FS Approve No Limit							
16	TRANSFER OF FUND WITH FUNDING CHECK TO/FROM LGU AND OTHER AGENCIES															
16.1	Letter of Advice of Allotment (LAA)			Approve No Limit			Approve No Limit								Support Services Approve P75M	Support Services Approve P100M
16.2	Signing of Box A of DV	Sign			Sign										Operations Sign P75M	Operations Sign No Limit
16.3	Disbursement Voucher Approval			Approve No Limit			Approve No Limit								Support Services Approve P75M	Support Services Approve No Limit
16.4	Signatory of funding checks	Cashier Sign		Countersign No Limit	Cashier Sign		Countersign No Limit	Chief Cashier No Limit	HRAS <sup>13</sup> Countersign No Limit							
17	Signatory in the various communication letter answering the inquiries of internal and external creditors relative to accounting, budgeting and financial matters.			Sign			Sign		FS Sign						Support Services Sign	Support Services Sign

DELEGATED AUTHORITY		District			Regional			Services		Bureau			UPMO		Assistant Secretary	Under-secretary
		Section Chief	Asst. Dist. Engineer	District Engineer	Division Chief	Assistant Reg'l Dir.	Director	Division Chief	Director	Division Chief	Assistant Director	Director	Project Manager	Cluster Director		
18	SPECIAL BUDGET CHARGED TO ENGINEERING AND ADMINISTRATIVE OVERHEAD (EAO)															
18.1	Central Office								FS Consolidate Special Budget							Support Services Approve
18.2	Regional/District	Accounting Prepare Special Budget		Indorse	FD Review & Recommend		Approve									

<sup>13</sup> Human Resource and Administrative Section

19	<b>REPORT OF ADA ISSUED (RADAI)</b>															
19.1	Prepare	Cashier			Cashier			Chief Cashier								
19.2	Approve	HRAS			HRAD				HRAS							
20	<b>REPORT OF CHECKS ISSUED (RCI)</b>															
20.1	Prepare	Cashier			Cashier			Chief Cashier								
20.2	Approve	HRAS			HRAD				HRAS							

Human Resource and Administrative Section