

097.13 DPWH
11.24.2021



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

NOV 23 2021

DEPARTMENT ORDER)
NO. 104)
SERIES OF 2021)

**SUBJECT : Amended Levels of
Authorities of Officials of the
DPWH for Financial
Management**

d 11/24/2021

In the interest of service, and pursuant to the provision of Department Order No. 45 and 65, s. 2017, the levels of authorities of DPWH officials relative to Financial Management is hereby amended as prescribed in the attached Matrix (Annex A).

The main revision which covers Central Office transactions only, is the delegation to the Undersecretary Concerned of the approval of Disbursement Voucher (DV) up to P100M. Any voucher exceeding this amount shall be elevated to the Secretary for approval.

This cancels Department Order No. 86, s. 2021 and partially supersedes Department Order No. 45, s. 2017. Provisions not affected by this amendment shall remain valid.

This order shall take effect immediately.

ROGER G. MERCADO
Acting Secretary

Department of Public Works and Highways
Office of the Secretary



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LEVELS OF AUTHORITIES OF DPWH KEY OFFICIALS FOR FINANCIAL MANAGEMENT

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			
X	FINANCIAL															
1	Certification of Funding for the Award Contract under the DPWH Multi-Year Program								Planning Approve P50M							Planning Approve No Limit
2	PAYMENT FOR ACQUISITION OF LAND AND PROPERTIES															
2.1	Letter Request for ORS					Approve No Limit			PPP Approve No Limit					Approve No Limit		
2.2	Signing of Box A of DV			Sign				Sign				Sign				
2.3	Approval of Voucher						Approve No Limit		PPP Approve P50M					Approve P50M	Asec Concerned Approve P75M	Usec Concerned Approve P100M
2.4	Signing & Countersign of Check (one-time claimant)				Cashier Sign HRAD ¹⁵ Countersign No Limit			Chief Cashier Sign	HRAS ¹⁴ Countersign No Limit							
2.5	Signing and Countersigning for LDDAP/ADA (refer to # 11)															
3	PAYMENT OF CONSULTANCY SERVICES															
3.1	Letter Request of ORS		Approve P10M			Approve P20M			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 P10M			Approve P20M									Usec Concerned Approve P100M
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

¹⁴Human Resource and Administrative Service ¹⁵Human Resource and Administrative Division

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	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 P100M			Approve P300M			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 P100M
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 P100M
6.4	Signing & Countersigning of LDDAP/ADA (refer to # 11)														

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7	PAYMENT OF JANITORIAL AND SECURITY SERVICES														
7.1	Letter Request of ORS		Approve No Limit			Approve No Limit			HRAS ¹⁴ Approve No Limit						
7.2	Signing of Box A of DV	Sign			Sign			Sign							
7.3	Approval of Voucher			Approve No Limit			Approve No Limit		HRAS ¹⁴ Approve P5M					Support Services Approve P10M	Support Services Approve P100M
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	Asec Concerned Approve P10M
8.4	Signing & Countersigning of LDDAP/ADA (refer to # 11)														
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
9.2	Signing of Box A of DV	Sign			Sign			Sign							
9.3	Approval of Voucher			Approve No Limit			Approve No Limit		HRAS ¹⁴ Approve No Limit						
9.4	Signing & Countersigning of LDDAP/ADA (refer to # 11)														

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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 P100M			Approve P100M		Approve P100M	Approve P100M	Approve P100M
10.4	Signing & Countersigning of LDDAP/ADA (refer to # 11)															
11	SIGNING & COUNTERSIGNING FOR LIST OF DUE AND DEMANDABLE ACCOUNTS PAYABLE(LDDAP) / ADVICE TO DEBIT ACCOUNT (ADA)															
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	ADVICE TO DEBIT ACCOUNT (ADA)															
11.2.1	Signing	Cashier Sign			Cashier Sign			Cashier Sign								
11.2.2	Countersigning			Countersign No Limit			Countersign No Limit		HRAS ¹⁴ Countersign No Limit							
12	SIGNING & COUNTERSIGNING OF NOTICE OF TRANSFER OF ALLOCATION (NTA)															
12.1	Signing								FS No Limit							
12.2	Countersigning														Support Services 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

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14	AUTHORITY FOR RELEASE OF SUB-ALLOTMENT ADVICE (SAA)															
14.1	Personal Services (PS)/ Maintenance and Other Operating Expenses (MOOE)								FS Approve No Limit							
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 P100M
16.4	Signatory of funding checks	Cashier Sign		Countersign No Limit	Cashier Sign		Countersign No Limit	Chief Cashier No Limit	HRAS ¹⁴ Countersign No Limit							

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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
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									
19	REPORT OF ADA ISSUED (RADAI)															
19.1	Prepare	Cashier			Cashier			Chief Cashier								
19.2	Approve	HRAS ¹⁶			HRAD ¹⁵				HRAS ¹⁴							
20	REPORT OF CHECKS ISSUED (RCI)															
20.1	Prepare	Cashier			Cashier			Chief Cashier								
20.2	Approve	HRAS ¹⁶			HRAD ¹⁵				HRAS ¹⁴							

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