



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

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DEPARTMENT ORDER

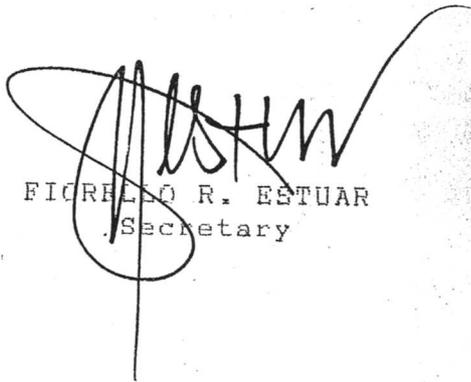
NO. **239**^m
Series of 1990 _{11/12}

SUBJECT : Guidelines and Procedures in the Receipt, Inspection, Acceptance, Issuance, Custody and Physical Inventory of DPWH Assets

In order to establish an efficient and effective management and control over assets owned by the Department, effective immediately, the attached guidelines and procedures in the receipt, acceptance, issuance, custody and physical inventory of DPWH assets is hereby adopted.

Pursuant with these guidelines and in accordance with the provisions of Article III, Section 511 of the National Accounting and Auditing Manual, all concerned are hereby directed to conduct an annual physical inventory of all fixed assets of the Department. The first physical inventory shall be conducted immediately upon approval of this Department Order and the succeeding physical inventories shall be conducted every December thereafter. The annual physical inventory shall be directly supervised and monitored by the DPWH Physical Inventory Taking Committee reconstituted under Department Order No. 206 series of 1990.

Strict compliance of this Department Order is hereby enjoined.


FICORLO R. ESTUAR
Secretary

Guidelines and Procedures in the Receipt, Inspection, Acceptance, Issuance, Custody and Physical Inventory of DPWH Assets

I. Coverage

This Department Order consists of two parts. Part one provides for the guidelines and procedures in the receipt, inspection, acceptance, issuance and custody of supplies and materials, semi-expendable items and fixed assets and Part Two provides for the guidelines and procedures in the physical inventory of these assets except supplies and materials which are owned by the Department.

II. Definition of Terms

The terms used in this Department Order and their corresponding definitions are given below:

1. Assets - refers to all properties, rights or any resources of value.

2. DPWH Assets - refers to all properties for which DPWH exercises the right of ownership.

3. Current Assets - includes cash, receivables, inventories, supplies and materials and semi-expendable items which can be consumed or converted into cash within the operating cycle of a given entity.

4. Supplies and Materials - refers to things which are used in the operation of the Department and are normally consumed within one year.

5. Semi-expendable items - refers to things which are used in the operation of the Department and although they have a life expectancy of more than one year and when used, do not readily suffer any material or substantial change or alteration in size or form, can not be classified under fixed asset because they are not capital in nature nor can they be classified under supplies and materials because although they are expendable, their useful life normally extends beyond one year.

However, for purposes of physical inventory, recording of assets in the Asset Registry Book, property numbering and tagging prescribed under this Department Order, semi-expendable asset shall only include furnitures, fixtures and equipments classified as semi-expendable asset with an account code of 8-72-600 under the Standard Government Chart of Accounts (SGCA).

6. Fixed Assets - includes lands, buildings, furnitures, fixtures, equipments and books which are more or less capital in nature and which, when used, do not suffer any material or substantial change or alteration in size or form (SGCA).

III. Part One - Guidelines and Procedures in the Receipt, Inspection, Acceptance, Issuance and Custody of Current and Fixed Assets

A. RECEIPT

1. All assets covered by this Department Order delivered to any DPWH Office for acceptance shall be received by the respective supply and property management division/section/unit concerned (SPMD)
2. Unless otherwise provided, receipt of the asset by SPMD means acknowledgement of the delivery made and will not pass title of the asset to DPWH.

B. INSPECTION

1. Upon receipt of the asset delivered, SPMD shall request ASMCD for its inspection and the same shall be inspected simultaneously or independently by the inspectors of SPMD and ASMCD in accordance with Ministry Order No. 64 series of 1986.
2. For highly technical items in which SPMD has no technical capability to determine its compliance to the specification called for, a request for assistance in the inspection shall be made by SPMD.

C. ACCEPTANCE

1. Upon completion of the inspection, SPMD and ASMCD inspectors shall issue their respective certificate of inspection stating the result of their inspection, their observations thereof and their recommendations.
2. After its inspection, SPMD shall issue a certificate of acceptance to the assets delivered. Once the certificate of acceptance has been issued, the title of the asset passes to DPWH unless otherwise provided.
3. After issuance of the certificate of acceptance, ASMCD shall assign a property number to the asset

and shall mark the asset with the property number (Please see Annexes B and E for Instructions on property numbering and marking respectively). The same shall also be entered in the Asset Registry Book (ARB) of ASMCD (Please see Annex A and Exhibit 1 - for instructions on the use of ARB). No asset shall be issued to the end user without ASMCD Property No. marked on the asset.

4. The inspection of SPMD is independent from the inspection of ASMCD hence, SPMD may proceed with its inspection and may issue a certificate of acceptance without waiting for the inspection report of ASMCD. However, no payment for delivery made shall be processed by the Accounting Division/Section/Unit concerned without the inspection report of SPMD and ASMCD.

D. ISSUANCE

1. Upon acceptance of the asset, SPMD shall notify the requisitioning office/end user concerned of its availability for issuance.
2. SPMD shall issue the asset in accordance with the following procedure:
 - a. For supplies and materials including semi-expendable items
 - a.1 A Requisition and Issue Voucher (RIV) shall be prepared by the requisitioning office/end user and the same shall be submitted to SPMD.
 - a.2 Upon receipt of the RIV, SPMD shall issue the same to the requisitioning Office/end user together with the delivery slip.
 - a.3 Subsequent requisitions shall only be issued upon proof that the requisitioning Office/end user has submitted its consumption report for the previous months to ASMCD in case of supplies and materials and report of waste materials to SPMD in case of spare parts and other semi-expendable items.
 - a.4 Based on the RIVs received, a supplies adjustment sheet shall be prepared by SPMD every month in 3 copies. The original shall be submitted to the accounting division/section/unit concerned together with the RIVs which shall be made as a basis for

the preparation of the journal voucher in dropping the assets from the book of accounts; the duplicate shall be forwarded to ASMCD which shall be made as a basis for determining the stock position of the Office by comparing it with the consumption reports, and the triplicate copy shall be retained by SPMD for its file.

b. Fixed Assets and Semi-Expendable Items

b.1 Upon receipt of the notice of the assets' availability for issuance, the end user/requisitioning office shall request SPMD for its issuance stating forth the place where the asset will be delivered.

b.2 Upon receipt of the asset by the end/user, the same shall be entered in the Asset Registry Book (ARB) of the Office concerned.

b.3 All issuances of fixed assets shall be covered by a Memorandum Receipt (MR) which shall be prepared in four copies and distributed as follows:

Original	- SPMD
Duplicate	- Chief of Office concerned
Triplicate	- ASMCD
Quadruplicate	- COA

Blank MR forms shall be pre-numbered and controlled by ASMCD. Additional MRs shall not be released to SPMD unless the triplicate copy of the used MRs have been forwarded to ASMCD and a monthly report of used MRs have been submitted by SPMD to ASMCD. For this purpose, upon approval of this Department Order, all blank MRs shall be surrendered to ASMCD for assignment of numbers. Subsequent requisitions of blank MRs shall be made by ASMCD.

b.4 To properly establish accountability and responsibility, assets shall be issued only by SPMD to the Chief of Office concerned. However, the Chief of Office to whom the MR was issued may re-MR the same to the actual end-user by requesting ASMCD for the re-MR of the property. The re-MR shall be prepared in five copies to be distributed as follows:

Original - Chief of Office concerned
Duplicate - end user
Triplicate - ASMCD
Quadruplicate - SPMD
Quintuplicate - COA

Except for basic properties needed by casual/ daily wage and contractual employees, the Chief of Office shall re-MR the property to permanent or regular employees only, otherwise he will continue to be primarily accountable for the property. Clearance for financial accountability shall also be signed by the Chief, ASMCD.

For purposes of issuance of MR, the Chief of Office is the highest Official from the rank of Division Chief and above in the place where the Official is holding his Office.

D. CUSTODY

All fixed assets issued to an Office are the property of the Office where the asset was issued. The transfer of fixed asset from one Office to another is prohibited except when the asset is no longer needed by the Office where it was assigned. In such a case, the asset shall be turned over to SPMD for appropriate action.

For this purpose, the term "Office" refers to the place where an official from the rank of division chief and above is performing his official functions.

Likewise, the transfer or movement of the Official or employee who is primarily accountable to the property from one Office to another does not carry with it the authority to transfer the properties issued to him thru an MR or re-MR. In such a case, the properties shall be turned-over to the Chief of Office where the properties were assigned.

IV. Part II - Guidelines and Procedures in the Conduct of Physical Inventory of Fixed Assets

A. Pre-Inventory Activities

1. Team Formation

Upon approval of this Department Order, all

team leaders of Supervising Inventory Teams as herein created are ordered to organize their respective inventory teams as follows:

1.1 Supervising Inventory Teams

Supervising inventory team shall be organized and shall exercise general supervision over the physical inventory taking activities in the following Offices:

<u>Supervising Inventory Team</u>	<u>Office</u>
a. One Central Office Supervising Inventory Team (COSIT)	Office of the Secretary, Services, Bureaus and PMOs in the Central Office
b. One Regional Office Supervising Inventory Team for every Region (ROSIT)	Offices in the Regional Office and PMOs within the Region
c. One District/City Engineering Office Supervising Inventory Team for every DEO/CEO (DSIT/CSIT)	DEO/CEO
d. One Regional Equipment Service Supervising Inventory Team for every RES (RESSIT)	RES/AES

- Composition

Except for the Central Office Supervising Inventory Team (COSIT), all supervising inventory teams shall be composed of the following:

- Head of Office	Team Leader
- Chief of Comptrollership and Financial Management Division/Section/Unit	Asst. Team Leader
- 1 Mechanical Engineer	Member
- 1 Civil Engineer	Member
- 1 Accountant from CFM	Member
- 2 Supply Officers from AMM	Member

All members shall be designated by the Team Leader.

In case of ROSIT, the Asst. Regional Director for Administration will be the team leader.

The Central Office Supervising Inventory Team shall be composed of the following:

Chief, ASMCD	Team Leader
Chief, SPMD	Asst. Team Leader
2 ASMCD Supply Officers designated by the Chief, ASMCD	Member
2 SPMD Supply Officers designated by teh Chief, SPMD	Member
Head, Mechanical Engineer, BOE designated by BOE Director	Member
Head, Civil Engineer, BOE designated by BOE Director	Member
1 ICC Representative designated by the Chief, MIS	Member

- Functions

The Supervising inventory teams shall perform the following functions:

1. Conduct seminar on inventory systems and procedures.
2. Coordinate, supervise and monitor all inventory taking activities in their respective jurisdiction.
3. Review and consolidate all inventory reports submitted by the inventory teams under its jurisdiction.
4. Assign new Property Number to all inventoried assets except assets in PMOs maintaining separate books of accounts.
5. Monitor all post inventory activities of all inventory teams under its jurisdiction.

1.2 Inventory Teams

The following inventory teams shall be organized and shall conduct the actual physical inspection and counting of the assets to be inventoried in the following Offices:

<u>Inventory Team</u>	<u>Office</u>
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- Central Office Inventory Teams

- a. Office of the Secretary Inventory Team (OSIT) Office of the Secretary Undersecretaries, Asst. Sec., PBAC, COA, CAAC and Fact Finding Committee
- b. One Service Inventory Team for every Division under the Service (SIT) Office of the Service Chief and all Divisions under the Service
- c. One Bureau Inventory Team for every Division under the Bureau (BIT) Office of the Bureau Director, Asst. Bureau Director and all Divisions under the Bureau
- d. One PMO Inventory Team for every clustered PMO (PMOIT) (For clustering of PMOs please see Annex d) Office of the Project Manager and all PMOs under the cluster

- Regional Offices Inventory Teams

- a. One Regional Office Inventory Team for every division under the Regional Office (ROIT) Office of the R.D. Asst. R.D., all divisions under the R.O. and all PMOs within the Region without separate book of accounts
- b. One Project Management Office Inventory Team for every PMO within the region (RPMOIT) All PMOs within the Regional Office maintaining separate book of accounts.

- Regional Equipment Services Inventory Teams

- a. One Regional Equipment Service Inventory Team for every section under RES (RESIT) Office of the REE, Asst. REE and all sections under RES

- District/City Engineering Offices

- a. One District/City Engineering Office Inventory Team for every section under the District/City Engineering Office (D/CIT) Office of the DE, Asst. D.E. and all sections under the D/CEO

- Area Equipment Service Inventory Teams

- a. One Area Equipment Service Inventory Team for every AES (AESIT). Office of the Area Equipment Engineer, Asst. AEE and all units under the AES.

- Composition

Except for the OSIT, all inventory teams shall be composed of the following:

Chief of Division/Section	Team Leader
1 Supply Officer	
Designated by the team leader	Member
3 Inventory Workers to be chosen by the team leader	Member
1 COA Representative	Witness

The Office of the Secretary Inventory Team (OSIT) shall be composed of the following:

1 ASMCD Supply Officer III	
designated by the Chief, ASMCD	Team Leader
1 SPMD Supply Officer IV	
designated by the Chief, SPMD	Asst. Team Leader
1 Representative of the Office under inventory	Member
2 Inventory Workers from ASMCD and SPMD	Member
1 COA Representative	Witness

Functions -

The inventory teams shall perform the following functions:

1. Conduct physical inventory of all fixed assets within their respective division/section
2. Assign/adopt values to assets without records of acquisition
3. Submit inventory reports to their respective supervising inventory team within 15 calendar days after physical inspection and counting was made.

2. Conduct of Seminars

Seminars and echo seminars will be conducted on the systems and procedures in physical inventory taking by the following:

<u>Who Will Conduct the Seminar</u>	<u>Participants</u>
Central Office Supervising Inventory Team	All Team leaders and Asst. team leaders of OSIT and ROSIT and the team leaders and the designated supply officer members of all Central Office inventory teams.
Regional Office Supervising Inventory Teams	Team Leader and Asst. Team leader of RESSIT and DSIT/CSIT, and all team leaders and designated supply officer members of ROIT and RPMOIT.
District/City Supervising Inventory Teams	Team Leader and designated Supply Officer Members of DIT/CIT
Regional Equipment Service Supervising Inventory Team	Team Leaders and designated supply officer members of RESIT and AESIT

B. Actual Physical Inventory

Immediately after the seminar, the inventory teams will conduct the actual physical inventory of assets covered by this Department Order. During such period, no physical movement/transfer or disposal of property shall be made. The inventory teams shall conduct the actual physical inventory in accordance with the following procedure:

1. After its formation, the inventory team shall secure a copy of the existing inventory report (General Form No. 4 (A)) or any inventory listing of assets in their respective Offices from the designated supply officer or property custodian.
2. Based on the existing inventory report/list it shall proceed with the actual physical inventory by identifying and comparing the assets included in the list with the assets on hand.

2.1 For assets included in the inventory report/list and found in the place of inventory - The team shall:

- a. Verify the condition of the asset (whether serviceable or unserviceable and if unserviceable whether they are recommending it for repair or for disposal) and the same shall be noted in the inventory report/list.
- b. Attach the inventory tag. (Please see Annex C for instructions on Tagging).

2.2 For assets found in the place of inventory but not included in the inventory report/list - The inventory team shall:

a. Prepare a separate inventory list of the following assets found in the place of inventory but not included in the list.

1. All fixed assets as herein defined except land and building. (Account Code 8-79-800)

In determining whether an asset is a fixed asset to be included in the inventory or part of land and building which should be excluded in the inventory, the guiding rule is that if the asset can be moved from one place to another without impairment to the property to which they are fixed, the asset shall be included in the physical inventory.

2. All semi-expendable assets as herein defined including semi-expendable supplies, containers and property purchased for use in the course of government operations which have a market value for which no deposit were paid when the contents were purchased. Account Code 8-72-600).

b. Verify the ownership of the assets. Unless otherwise proven, all assets inside DPWH premises are presumed to be owned by the Department. All assets claimed to be personal or private shall be disclosed in the inventory report.

c. Attach the inventory tag (Please see Annex C for instructions in tagging).

2.3 Assets included in the list but not found at the place of inventory shall be verified as to its whereabouts. If found in another place outside the jurisdiction of the inventory team, or if its whereabouts remains unknown after verification was made, the same shall be disclosed in the inventory report/list but shall not be included in the final inventory report.

2.4 DPWH assets not included in the list and not found at the place of inventory but its existence was established by any document or by any person having knowledge of the same shall be verified as to its whereabouts. If found in another place outside the jurisdiction of the inventory team, or its whereabouts remains unknown after verification was made, the same shall be disclosed in the inventory report/list. Efforts should also be made to locate any document pinpointing the responsible officer to the property.

C. Post Inventory Activities

1. After the actual physical inventory, all inventory teams shall prepare its inventory reports by using ASMCD Form No. 1 (Asset Registration Book (ARB) (Please see Annex for Instruction in the use of ARB). The inventory team shall prepare the ARB in 5 copies to be distributed as follows:

Original	- Assets and Supplies Management and Control Division/Section
Duplicate	- Respective Supervising inventory team
Triplicate	- SPMD
Quadruplicate	- Office' copy
Quintuplicate	- COA

2. The duplicate copy and the quadruplicate copy shall be submitted to the respective supervising inventory team within 15 days after the actual physical inventory. The supervising inventory team shall review, consolidate and submit the same to the ROSIT in case of RESSIT and DSIT/CSIT and COSIT in case of Central Office inventory teams and ROSIT. The COSIT in case of assets in the Central Office and ROSIT in case of assets in RO except assets on PMOs maintaining separate books of accounts, DEO/CEO, RES and AES shall assign new property numbers (Please see Annex C for instruction on property numbering)

to the newly inventoried assets and shall return the Office' copy of ARB (quadruplicate) with the new property number to the Office concerned.

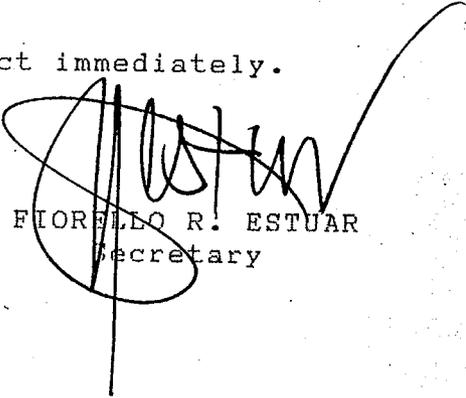
3. Upon receipt of its copy of the ARB with the new property number, the inventory team shall indicate the same in the original, triplicate and quintuplicate copy of the ARB before giving the copy to the Offices concerned. The inventory team shall also enter the new property number on the inventory tag previously attached to the property during the inventory and shall mark the asset with the new property number. (Please see Annex E on instructions in marking). ASMCD shall also reconcile the ARB with the books of accounts and the necessary adjustments shall be made in accordance with existing accounting and auditing rules and regulations.
4. Based on the ARB with the new property number, SPMD shall replace the MRs previously issued with pre-numbered MRs.
5. The Office copy (quadruplicate) of the ARB shall now serve as the subsidiary ledger of the Office concerned of all the assets found in their Office. The ARB shall be kept and maintained by the Office concerned and any new acquisition, disposal or transfer (whether physical movement or change of accountable officer to the property) shall be disclosed in the ARB. The ARB shall also be made as the basis of the annual physical inventory to be conducted hereafter.
6. Inventory reports consolidated by ROSIT shall be submitted to COSIT within 45 calendar days from the actual physical inventory for review, evaluation, verification, consolidation and computerization. COSIT shall also make a report on the result of the inventory conducted, including its findings and recommendations to the Central Office Inventory Committee. The latter shall analyze, evaluate and formulate recommendations of the Secretary.

V. Repealing Clause

All Department Orders, Circulars and Memorandum inconsistent herewith is hereby amended/modified accordingly.

VI. Effectivity

This Department Order shall take effect immediately.



FIORINLO R. ESTUAR
Secretary

ANNEX A

THE ASSET REGISTRY BOOK (ASMCD FORM NO. 1)

I. Introduction

The Asset Registry Book (ARB) is a subsidiary ledger of the fixed assets and semi-expendable asset accounts of the Department designed by the Assets and Supplies Management and Control Division in order to facilitate the conduct of physical inventory and the reconciliation of the assets with the books of accounts. All acquisitions, disposals and transfers of fixed assets and semi-expendable assets of the Department are reflected in the ARB. The ARB is to be maintained by the Assets and Supplies Management and Control Division/Section/Unit and all Offices of the Department where the assets are assigned.

II. Advantages of the Adoption and Use of the Asset Registry Book

The Asset Registry Book provides better management and control over the assets of the Department because of its following features:

1. Unlike General Form No. 41 (A), the Asset Registry Book provides comprehensive information as to the history of the asset from its acquisition up to its disposal.
2. It enables the Head of Office obtain the optimum use of the assets because it provides ready information as to the total number of assets in each Office by classification and type including information on the condition of the asset.
3. It is designed so as to enable the Department to reconcile the physical inventory of the assets with the books of accounts.
4. It facilitates the conduct of physical inventory because of the adoption of new property numbering system (ASMCD Property No.).
5. It clearly pinpoints the accountable officer to the asset.

6. It is designed to be adaptable to computerization to provide a more simple, orderly and comprehensive report.

III. Instruction in Accomplishing the Asset Registry Book

The Asset Registry Book (ARB) (Please see exhibit 1) is accomplished as follows:

1. The Asset Registry Book is headed by its title. Immediately below the title is a blank space provided for entering the major classification of the asset. The major classification of the asset to be used are as follows:

- A - Land
- B - Building
- C - Equipment
 - C11 - Watercraft and Appurtenances
 - C12 - Motor Vehicles
 - C13 - Construction Equipment and Accessories
 - C16 - Office Furnitures, Fixtures and Equipment
 - C17 - Industrical and Scientific Equipment
 - C18 - Ordnance
 - C19 - Technical and Scientific Equipment
 - C20 - Firefighting Equipment
 - C21 - Telegraph, Telephone, Cable, Radio Equipment
 - C22 - Aircraft
 - C24 - Books and Journals
 - C29 - Other Equipment

2. Agency - On the upper left hand corner of the ARB is the space provided for Agency. The name of the Office (i.e. division/clustered PMO/section/unit is entered in the space provided. (For clustering of PMOs please see Annex D).

3. Account Code - On the upper right hand corner of the ARB is the Account Code. The subsidiary ledger coding prescribed in the Standard Government Chart of Accounts is entered under the "Account Code". For this purpose, the following account will be used for the account code.

- a.1 8-72-600 - This account is used to record the semi-expendable supplies, containers, furnitures, fixtures equipment and books charged against the appropriation of the Department (MOE) with a value

of less than P1,500 and/or with a life expectancy of more than one year. (Standard Government Chart of Accounts)

a.2 8-79-800 - This account is used to record the cost of appraised value or other appropriate value of furniture, fixtures, equipment and books charged against appropriation for capital outlay (allotment class 300-33), more or less capital in nature and which, when used do not suffer any material or substantial change or alteration in size or form. (Standard Government Chart of Accounts). When the asset falls within this account, the subsidiary ledger code that will be used as the account code of the ARB are as follows:

- 8-79-811 - Watercraft and appurtenance
- 8-79-812 - Motor Vehicles
- 8-79-813 - Construction Equipment and Accessories
- 8-79-816 - Office Furnitures, Fixtures and Equipment
- 8-79-817 - Industrial and Scientific Equipment
- 8-79-818 - Ordnance
- 8-79-819 - Technical and Scientific Equipment
- 8-79-820 - Firefighting Equipment
- 8-79-821 - Telegraph, Telephone, Cable, Radio Equipment
- 8-79-822 - Aircraft
- 8-79-824 - Books and Journals
- 8-79-829 - Other Equipment

4. Type - On the upper left hand corner of the ARB under the account code is the type. The sub-classification of the asset under the major classification are entered in the space provided for "type" (Please see Annex A-1) for the type of asset to be entered under the major classification).

5. ASMCD Property No. - The first column of the ARB is the ASMCD Property No.. The number assigned by Assets and Supplies Management and Control Division/Section/Unit concerned is entered in this column (Please See Annex B for Instructions in Property Numbering).

6. F - The letter "F" on the second column of the ARB stands for folio. This column indicates the no. of the property jacket kept by ASMCD which contain all documents pertaining to the asset.

7. DPWH Property No. - The Old Property No. of assets, if any, assigned before the adoption of ASMCD No. is entered under the third column of the ARB.

8. Description - The complete description of the property together with its accessories are entered in the fourth column of the ARB. For uniformity of description to be used for the same type of asset, please see ANNEX F

9. Status - the condition of the asset, i.e., whether operational or unserviceable and if unserviceable, whether for repair or for disposal are entered under this column.

10. Acquisition Cost - the acquisition cost of the asset and the funding source where the asset was charged is entered in this column.

For existing assets whose acquisition cost cannot be determined due to lack of documents/information, the following rules on costing of assets shall be observed:

1. Use an adopted cost. Adopted cost is the value of assets with similar description within the office.
2. When there is no similar asset wherein an adopted cost can be taken, use an assigned value of P1,501.00.

Adopted cost and assigned value shall be used for inventory reporting purposes only and cannot be used for valuation in the disposal of assets and the determination of accountabilities.

11. Accountable Official - the name of the designation of the accountable officer to whom the asset was issued is entered under this column.

12. Memorandum Receipt - the number of the Memorandum Receipt assigned by ASMCD and the date it was issued is entered under this column.

13. Remarks - Other useful information pertaining to the asset is entered in this column.

ANNEX A - 1

CODE FOR THE CLASSIFICATION OF ASSETS

I - MAJOR CATEGORY OF ASSETS

- A - LAND
- B - BUILDING
- C - EQUIPMENT

II - MAJOR CLASSIFICATION OF ASSETS

- C11 - WATERCRAFT & APPURTENANCES
- C12 - MOTOR VEHICLES
- C13 - CONSTRUCTION EQUIPMENT & ACCESSORIES
- C16 - OFFICE FURNITURES, FIXTURES & EQUIPMENT
- C17 - INDUSTRIAL & SCIENTIFIC EQUIPMENT
(BRS/MEDICAL/DENTAL)
- C18 - ORDNANCE
- C19 - TECHNICAL & SCIENTIFIC EQUIPMENT
- C20 - FIREFIGHTING EQUIPMENT
- C21 - TELEGRAPH, TELEPHONE, CABLE, RADIO EQUIPMENT
- C22 - AIRCRAFT
- C24 - BOOKS & JOURNALS
- C29 - OTHER EQUIPMENT (ASSETS WHICH CANNOT BE CLASSIFIED
TO ANY OF THE ABOVE-MENTIONED CATEGORY
OF EQUIPMENT)

III - TYPE OF ASSETS UNDER EACH MAJOR CLASSIFICATION

C11 - WATERCRAFT & APPURTENANCES

- WA1 - DREDGE
- WA2 - TUGBOATS
- WA3 - FLOATING CRANE
- WA4 - DUMPING SCOW
- WA5 - WORKBOAT
- WA6 - PUSHBOAT
- WA7 - FLAT BARGE
- WA8 - WATER & OIL BARGE
- WA9 - ANCHOR BARGE

C12 - MOTOR VEHICLES

- MV1 - AUTOMOBILE
- MV2 - PICK-UP
- MV3 - JEEP
- MV4 - STATION WAGON
- MV5 - VAN
- MV6 - MOTORCYCLE
- MV7 - ACCESSORIES - (BOUGHT/INSTALLED SEPARATELY)
- A - HAND (MECH.) TOOLS

- B - STEREO SET
- C - AIR-CONDITIONING UNIT
- D - CAR FAN
- E - SEAT COVER
- F - BURGLAR ALARM

C13 - CONSTRUCTION EQUIPMENT & ACCESSORIES

- CE1 - AIR COMPRESSOR
- CE2 - JACK HAMMER
- CE3 - PAVEMENT BREAKER, PNEUMATIC
- CE4 - PNEUMATIC TAMPER
- CE5 - RIVET HAMMER
- CE6 - RIVET BUSTER
- CE7 - OFF-SET-HOLD-ON
- CE8 - IMPACT WRENCH
- CE9 - DRILL BREAKER; AIR DRILL
- CE10 - ASPHALT PLANT
- CE11 - ASPHALT DISTRIBUTOR
- CE12 - ASPHALT PAVER
- CE13 - ASPHALT KETTLE
- CE14 - BROOM MOTORIZED SWEEPER
- CE15 - CHIP SPREADER
- CE16 - PAVE BASE
- CE17 - COLD ASPHALT MIXER
- CE18 - BATCHING PLANT
- CE19 - CONCRETE PAVER
- CE20 - CONCRETE MIXER
- CE21 - POWER TROWER
- CE22 - CONCRETE FINISHER
- CE23 - CONCRETE VIBRATOR
- CE24 - CONCRETE BUCKET
- CE25 - CONCRETE CART
- CE26 - BAR BENDER
- CE27 - BAR SHEAR
- CE28 - CONCRETE SAW
- CE29 - TRANSIT MIXER
- CE30 - CONCRETE GUN
- CE31 - PORTABLE CRUSHING & SCREENING PLANT
- CE32 - ROCK CRUSHER
- CE33 - WASHING & SCREENING PLANT
- CE34 - VIBRATING SCREEN
- CE35 - ROAD RIPPER
- CE36 - CARRYALL SCRAPER
- CE37 - CRAWLER MOUNTED CRANE
- CE38 - TRUCK MOUNTED CRANE
- CE39 - HYDRAULIC CRANE
- CE40 - PORTABLE CONVEYOR
- CE41 - DRAGLINE BUCKET
- CE42 - CLAMPSHELL BUCKET
- CE43 - HYDRAULIC EXCAVATOR (CRAWLER MOUNTED)

CE44 - HYDRAULIC EXCAVATOR (WHEEL MOUNTED)
CE45 - GENERATORS
CE46 - STAKE TRUCK
CE47 - DUMP TRUCK
CE48 - TRUCK TRACTOR
CE49 - WATER/FUEL TANK TRUCK
CE50 - MAINTENANCE TRUCK
CE51 - FORKLIFT
CE52 - TRICYCLE
CE53 - ROAD MAINTAINER
CE54 - SHUTTLE BUS
CE55 - BICYCLE
CE56 - WRECKER TRUCK
CE57 - ISUZU ELF
CE58 - TRAILER LOW BED
CE59 - TRAILER ARMY SURPLUS
CE60 - TRAILER ASPHALT PLANT
CE61 - TRAILER DUMP
CE62 - CRAWLER TRACTOR/PNEUMATIC
CE63 - FRONT END LOADER
CE64 - ROTARY SWEEPER
CE65 - ROAD GRADER
CE66 - TOWED GRADER
CE67 - PILE HAMMER
CE68 - DROP HAMMER
CE69 - PILE EXTRACTOR
CE70 - WATER PUMP SETTING OUTFIT
CE71 - GAS PUMP SETTING OUTFIT
CE72 - HYDRAULIC POWER UNIT
CE73 - CHAIN SAW
CE74 - POWER HACKSAW
CE75 - PORTABLE RIVET FORGE
CE76 - LUBRICATING OUTFIT
CE77 - CRANKSHAFT GRINDER
CE78 - WELDING MACHINE/ARC WELDER
CE79 - HYDRAULIC JACK
CE80 - ASPHALT TANK
CE81 - WATER TANK
CE82 - PAINT SPRAY OUTFIT
CE83 - SAND BLASTING MACHINE
CE84 - FUEL TANK
CE85 - STEAM CLEANER
CE86 - RIG ROLLER
CE87 - TRUCK PRESS
CE88 - CORING OUTFIT
CE89 - ROAD ROLLER
CE90 - ROLLER JEEP MAINTENANCE
CE91 - PNEUMATIC ROLLER
CE92 - SHEEPSFOOT ROLLER
CE93 - ROCK DRILL
CE94 - PLATFORM SCALE
CE95 - PULVI-MIXER

CE96 - LANE/TRAFFIC MARKER
CE97 - POWER HAMMER
CE98 - VIBRATORY ROLLER COMPACTOR
CE99 - VIBRATORY PLATE COMPACTOR
CE100 - SOD CUTTER
CE101 - MOWER
CE102 - ROCK DRILLER
CE103 - GRASS CUTTER
CE104 -
CE105 -
CE106 -
CE107 -
CE108 -
CE109 -
CE110 -

C16 - OFFICE FURNITURES, FIXTURES & EQUIPMENT

OFE1 - CHAIR, SR. EXECUTIVE
OFE2 - CHAIR, JR. EXECUTIVE
OFE3 - CHAIR, CLERICAL
OFE4 - CHAIR, VISITOR
OFE5 - CHAIR, CONFERENCE
OFE6 - CHAIR, DRAFTING/DRAWING
OFE7 - TABLE, SR. EXECUTIVE
OFE8 - TABLE, JR. EXECUTIVE
OFE9 - TABLE, CLERICAL
OFE10 - TABLE, TYPING
OFE11 - TABLE, DRAFTING/DRAWING
OFE12 - TABLE, CONFERENCE
OFE13 - TABLE, SIDE/CENTER
OFE14 - TABLE, COMPUTER
OFE15 - TOP GLASS
OFE16 - CABINET, STEEL
OFE17 - CABINET, WOODEN
OFE18 - CABINET, APARADOR
OFE19 - BOOKSHELVES
OFE20 - DIVIDER
OFE21 - BOARD, BLACK
OFE22 - BOARD, WHITE
OFE23 - BOARD, DISPLAY/ILLUSTRATION
OFE24 - BOARD, SLIDE
OFE25 - SOFA/SETTEE
OFE26 - BENCH
OFE27 - STOOL
OFE28 - AIR CONDITIONER, WINDOW
OFE29 - AIR CONDITIONER, PACKAGE
OFE30 - AIR CONDITIONER, SPLIT
OFE31 - CALCULATOR, POCKET
OFE32 - CALCULATOR, ELECTRIC/SCIENTIFIC

OFE33 - TYPEWRITER, MANUAL
OFE34 - TYPEWRITER, ELECTRIC
OFE35 - MACHINE, ADDING
OFE36 - MACHINE, COPIER
OFE37 - MACHINE, DUPLICATING
OFE38 - MACHINE, SCANNER
OFE39 - MACHINE, COMPUTER
OFE40 - MACHINE, COMBO
OFE41 - MACHINE, PAPER CUTTER
OFE42 - MACHINE, CHECKWRITER
OFE43 - FAN, DESK
OFE44 - FAN, STAND
OFE45 - FAN, WALL
OFE46 - FAN, CEILING
OFE47 - FAN, EXHAUST
OFE48 - CLOCK, BUNDY
OFE49 - CLOCK, WALL
OFE50 - SAFE/VAULT
OFE51 - PROJECTOR, OVERHEAD
OFE52 - PROJECTOR, MOVIE
OFE53 - PFOJECTOR, SLIDE
OFE54 - PROJECTOR, AUDIOTONICS
OFE55 - SCREEN
OFE56 -
OFE57 -
OFE58 -
OFE59 -
OFE60 -

C17 - INDUSTRIAL & SCIENTIFIC EQUIPMENT

ISE1 - APPARATUS
ISE2 - AUGER
ISE3 - AUTOCLAVE
ISE4 - ALTIMETER
ISE5 - BALANCE
ISE6 - BEAKER
ISE7 - CENTRIFUGE
ISE8 - CHISEL STEEL
ISE9 - CONCRETE AIR INDICATOR
ISE10 - CONCRETE BEAM FORM
ISE11 - COMFACTOR
ISE12 - COMPARATOR
ISE13 - CALIBRATION ANVIL
ISE14 - CYLINDER
ISE15 - CRUSHER, LABORATORY
ISE16 - COMPASS
ISE17 - CONSOLIDOMETER
ISE18 - DESSICAB
ISE19 - DIRECT CHEAR

ISE20 - DISTILLATOR
ISE21 - EXTRACTOR
ISE22 - END-MARKING DEVICE
ISE23 - FIELD DENSITY
ISE24 - FURNACE
ISE25 - FLASH POINT
ISE26 - GEESTICK LENGTH
ISE27 - HUMIDIFIERS
ISE28 - HEATER
ISE29 - HYDROMETER
ISE30 - JARS
ISE31 - KIT TEST
ISE32 - LOAD SETTLEMENT
ISE33 - MACHINE
ISE34 - MECHANICAL LOADING PRESS
ISE35 - METER, MOISTURE
ISE36 - MIXER
ISE37 - MOLD
ISE38 - MICROSCOPE
ISE39 - OVEN
ISE40 - PYROMETER CONTROL UNIT
ISE41 - PLATE BEARING TEST
ISE42 - PLATFORM BENCH BEAM
ISE43 - POT, LABORATORY
ISE44 - PAVEMENT BREAKER, HYDRAULIC
ISE45 - PENETROMETER
ISE46 - PERMEAMETER
ISE47 - PYCNOMETER
ISE48 - PACHOMETER
ISE49 - PRIMER
ISE50 - RING
ISE51 - RECORDER TEST
ISE52 - RESISTIVITY METER SET
ISE53 - REFRIGERATING UNIT
ISE54 - SIEVE
ISE55 - SEISMOGRAPH
ISE56 - SPLITTING TENSILE STRENGTH
ISE57 - SCALE
ISE58 - STEREOSCOPE
ISE59 - SOIL LATHE
ISE60 - SLOW, TABLE MOTORIZED
ISE61 - STAND DE AIRING
ISE62 - SHAKER
ISE63 - STABILOMETER
ISE64 - TESTER
ISE65 - TURBIDOMETER
ISE66 - TRAYS, SCREEN
ISE67 - TRANSIT, POCKET
ISE68 - TANK
ISE69 - TABLE, VIBRATING
ISE70 - VISCOSIMETER
ISE71 - WATER BATH

ISE72 -
ISE73 -
ISE74 -
ISE75 -
ISE76 -
ISE77 -
ISE78 -
ISE79 -
ISE80 -
ISE81 -
ISE82 -
ISE83 -
ISE84 -
ISE85 -
ISE86 -
ISE87 -
ISE88 -
ISE89 -
ISE90 -

C18 - ORDNANCE

ORD1 - REVOLVER
ORD2 - PISTOL
ORD3 - SHOTGUN

C19 - TECHNICAL & SCIENTIFIC EQUIPMENT

TSE1 - TRANSIT
TSE2 - TRIPOD
TSE3 - LEVEL
TSE4 - ROD/POLES
TSE5 - STEEL TAPES
TSE6 - MACHINE, REPRODUCTION (WHITEPRINT)
TSE7 - MACHINE, DRAFTING
TSE8 -
TSE9 -
TSE10 -

C20 - FIREFIGHTING EQUIPMENT

FEE1 - FIRE TRUCK
FEE2 - RAINCOAT
FEE3 - HELMET
FEE4 - FIRE EXTINGUISHER
FEE5 - AX
FEE6 - GLOVES

C21 - TELEGRAPH, TELEPHONE, CABLE, RADIO EQUIPMENT

TCR1 -
TCR2 -
TCR3 -
TCR4 -
TCR5 -
TCR6 -

C22 - AIRCRAFT

AIR1 - HELICOPTER

C24 - BOOKS & JOURNALS

BJ0 - GEN. WORKS, ENCYCLOPEDIAS, YEARBOOKS
BJ1 - PHILOSOPHY AND RELIGIOUS DISCIPLINES
BJ2 - RELIGION
BJ3 - SOCIAL SCIENCES
BJ4 - LANGUAGE
BJ5 - PURE SCIENCES
BJ6 - TECHNOLOGY (APPLIED SCIENCE)
BJ7 - ARTS
BJ8 - LITERATURE
BJ9 - HISTORY & ALLIED

C29 - OTHER EQUIPMENT (Assets which cannot be classified to any mentioned category of equipment)

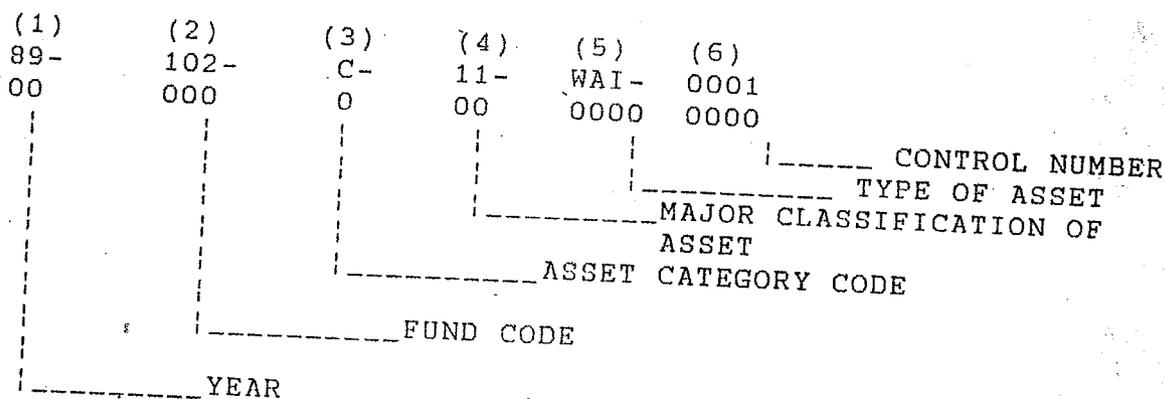
OE1 -
OE2 -
OE3 -
OE4 -
OE5 -

ANNEX B

The New ASMCD Property Numbering System

A new property numbering system to be known as ASMCD Property No. is adopted to be used by all offices of the Department for uniformity in property numbering and in order to facilitate the physical inventory of assets and the reconciliation of assets with the books of account. Under the new property numbering system, a coding system is adopted wherein successive digits and letters are arranged in groups or fields to designate and distinguish the different classification to which the coded item belongs.

NEW PROPERTY NUMBERING



The ASMCD Property No. consists of six (6) groups of code as follows:

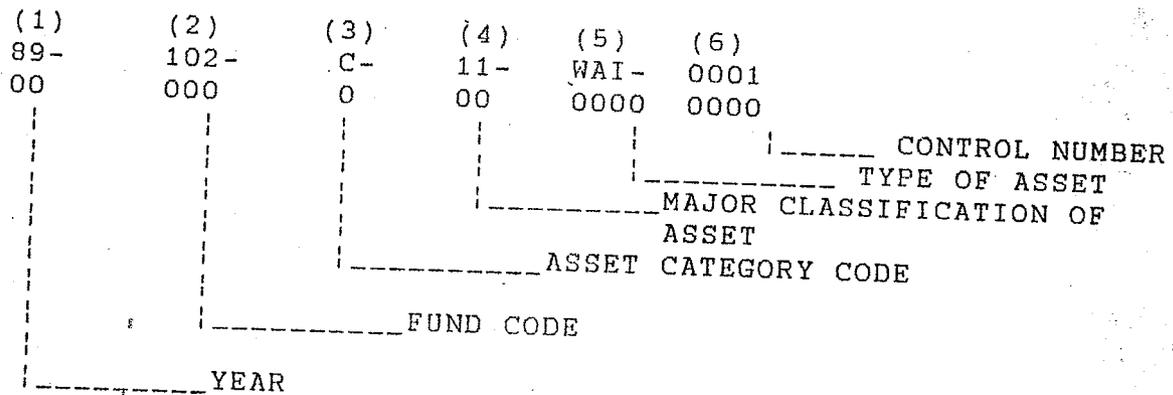
1. Year Code - The first group of code in the ASMCD Property No. is the year code. It represents the last two (2) digits of the year when the property was acquired. Inclusion of the year code in the ASMCD Property No. will give the following advantages:
 1. It will facilitate the reconciliation of the assets with the books of account.
 2. It can be used as a basis in the evaluation of the asset for disposal purposes.
 3. It will facilitate the valuation of the asset.
2. Fund Code - The next group of code after the year code in the ASMCD Property No. is the fund code. The fund code represents the funding source where the asset was charged. If the fund where the asset was charged cannot be identified, Fund 101 shall be used as its fund code. The fund code will facilitate the reconciliation of

ANNEX B

The New ASMCD Property Numbering System

A new property numbering system to be known as ASMCD Property No. is adopted to be used by all offices of the Department for uniformity in property numbering and in order to facilitate the physical inventory of assets and the reconciliation of assets with the books of account. Under the new property numbering system, a coding system is adopted wherein successive digits and letters are arranged in groups or fields to designate and distinguish the different classification to which the coded item belongs.

NEW PROPERTY NUMBERING



The ASMCD Property No. consists of six (6) groups of code as follows:

1. Year Code - The first group of code in the ASMCD Property No. is the year code. It represents the last two (2) digits of the year when the property was acquired. Inclusion of the year code in the ASMCD Property No. will give the following advantages:
 1. It will facilitate the reconciliation of the assets with the books of account.
 2. It can be used as a basis in the evaluation of the asset for disposal purposes.
 3. It will facilitate the valuation of the asset.
2. Fund Code - The next group of code after the year code in the ASMCD Property No. is the fund code. The fund code represents the funding source where the asset was charged. If the fund where the asset was charged cannot be identified, Fund 101 shall be used as its fund code. The fund code will facilitate the reconciliation of

asset with the books of accounts and will help in identifying the book of accounts where the asset was recorded.

3. Category Code - The third code in ASMCD Property No. is the Category Code. The category code represents the major category where the asset belongs. The major category of asset and its corresponding codes are as follows:

- A - Land
- B - Building
- C - Equipment

4. Major Classification Code - The fourth code in the series of ASMCD Property No. is the subsidiary ledger code. This represents the major classification of the asset. The classification of asset and its corresponding subsidiary ledger code are as follows:

MAJOR CLASSIFICATION

Watercraft and Appurtenances	11
Motor Vehicles	12
Construction Equipment and Accessories	13
Office Furnitures, Fixtures and Equipment	16
Industrial and Scientific Equipment	17
Ordnance	18
Technical and Scientific Equipment	19
Firefighting Equipment	20
Telegraph, Telephone, Cable, Radio Equipment	21
Aircraft	22
Books and Journals	24
Other Equipment	29

5. Type Code - The 5th code in the ASMCD Property No. is the type code. This represents the type of the asset within an asset classification. (Please see Annex A-1 for the codes to be used for each type of asset under each major classification).

6. New Property Control No. Code - The last code in the series of ASMCD Property No. is the New Property No. Code. This represents the control no. assigned to the property. This consist of consecutive numbers assigned to the asset of the same type. The total number of assets of the same type can be determined by just getting the highest property control number in the Asset Registry Book.

4. Acquisition Cost - The acquisition cost of the asset reflected in the Asset Registry Book is entered in the space provided for Acquisition Cost.
5. Fund - The fund code where the asset was charged is recorded under "Fund".
6. Condition and other remarks - The actual condition of the asset (whether operational or unserviceable) during the physical inventory and other observation and findings on the property are recorded under condition and other remarks.
7. Date of Count - The date when the asset was actually inspected and counted is recorded under date of count.
8. The signatures of the COA representative, designated Supply Officer and inventory team leaders who did the actual inspection and counting of the asset shall be affixed on the lower portion of the inventory tag.

Republic of the Philippines DEPARTMENT OF PUBLIC WORKS & HIGHWAYS Manila Inventory Tag No. _____ Old Property No. _____ New Property No. _____ Article/Description _____ Acquisition Cost _____ Fund _____ Condition and other remarks _____ Location _____ Date of Count _____ _____ COA Representative Supply Officer _____ Team Leader NOTE: PLEASE DO NOT REMOVE/TAMPER	Republic of the Philippines DEPARTMENT OF PUBLIC WORKS & HIGHWAYS Manila Inventory Tag No. _____ Old Property No. _____ New Property No. _____ Article/Description _____ Acquisition Cost _____ Fund _____ Condition and other remarks _____ Location _____ Date of Count _____ _____ COA Representative Supply Officer _____ Team Leader NOTE: PLEASE DO NOT REMOVE/TAMPER
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OFFICE CODE NUMBERS FOR TAGGING

C0100 CENTRAL OFFICE
 C0101 Office of the Secretary
 C0102 Office of Undersec. Gregorio Alvarez
 C0103 Office of Undersec. Teodoro Encarnacion
 C0104 Office of Undersec. Edmundo Mir
 C0105 Office of Undersec. Jose Mabanta
 C0106 Office of Undersec. Romulo del Rosario
 C0107 Office of Asst. Sec. for AMMS
 C0108 Office of Asst. Sec. for CFMS
 C0109 Office of Asst. Sec. for Internal Audit
 C0110 Office of Asst. Sec. for Legal Affairs
 C0111 Office of Asst. Sec. for Legislative Affairs
 C0112 Office of Asst. Sec. for Management and Planning
 C0113 Office of Asst. Sec. for Monitoring and Information
 C0200 PLANNING SERVICE
 C0201 Office of the Service Chief
 C0202 Development Planning Division
 C0203 Project Evaluation Division
 C0204 Programming Division
 C0205 Infrastructure Planning Research & Statistics Div.
 C0300 LEGAL SERVICE
 C0301 Office of the Service Chief
 C0302 Complaints and Investigation Division
 C0303 Contract Letting and Litigation Division
 C0304 Legislative Affairs & Research Division
 C0305 Site Acquisition & Law Enforcement Division
 C0400 MONITORING AND INFORMATION SERVICE
 C0401 Office of the Service Chief
 C0402 Infrastructure Computer Center
 C0403 Project Monitoring Division
 C0404 Public Information Division
 C0405 Public Demand Division
 C0500 COMPTROLLERSHIP & FINANCIAL MANAGEMENT SERVICE
 C0501 Office of the Service Chief
 C0502 Accounting Division
 C0503 Assets and Supplies Management & Control
 C0504 Budget Division
 C0505 Cash Division
 C0600 INTERNAL AUDIT SERVICE
 C0601 Office of the Service Chief
 C0602 Systems and Procedures Division
 C0603 Management Performance Review Division
 C0604 Performance Standards Division
 C0700 ADMINISTRATIVE & MANPOWER MANAGEMENT SERVICE
 C0701 Office of the Service Chief
 C0702 Human Resource Planning Division

C0703 Personnel Division
C0704 Human Resource Training & Materials Development Division
C0705 Medical Division
C0706 Records Management Division
C0707 Supply and Property Management Division
C0708 Facilities and Maintenance Division
C0709 Civil Security Division
C0710 DPWH Central Library
C0711 Project Management Pool
C0800 BUREAU OF CONSTRUCTION
C0801 Office Of The Director
C0801A Office of the Asst. Director
C0802 Buildings Division
C0803 Water Supply Division
C0804 Flood Control & Drainage Division
C0805 Portworks & Shore Protection Division
C0806 National Roads & Runway Division
C0807 Bridges Division
C0808 Barangay Roads Division
C0900 BUREAU OF RESEARCH AND STANDARDS
C0901 Office of the Director
C0901A Office of the Asst. Director
C0902 Systems & Standards Division
C0903 Research & Development Division
C0904 Technical Service & Evaluation Division
C0905 Materials Testing Division
C0906 Quality Control Division
C0907 Technical Training & Publication Division
C0908 Vitas-Pre Fabrication Plant
C1000 BUREAU OF EQUIPMENT
C1001 Office Of The Director
C1001A Office of th Asst. Director
C1002 Equipment Planning Division
C1003 Equipment Utilization Division
C1004 Equipment Maintenance Division
C1005 Central Equipment & Spare Parts Division
C1006 Marine Equipment Division
C1100 BUREAU OF MAINTENANCE
C1101 Office Of The Director
C1101A Office of the Asst. Director
C1102 Planning & Programming Division
C1103 Inventory Division
C1104 Inspectorate Division
C1105 Monitoring & Methods Division
C1106 Building Services Division
C1200 BUREAU OF DESIGN
C1201 Office Of The Director
C1201A Office of the Asst. Director
C1202 Surveys & Investigation Division
C1203 Hydraulics Division

C1204 Bridges Division
 C1205 Highways Division
 C1206 Architectural Division
 C1207 Structural Division
 C1208 Mechanical-Electrical Division
 NCR00 NATIONAL CAPITAL REGION
 NCR01 Office of the Regional Director
 NCR01A Office of the Asst. Regional Director
 NCR02 Construction Division
 NCR03 Maintenance Division
 NCR04 Materials Quality Control & Hydrology Division
 NCR05 Flood Control & Drainage Division
 NCR06 Pumping Stations & Floodgates Division
 NCR07 Planning & Design Division
 NCR08 Comptrollership & Financial Management Division
 NCR09 Administrative Division
 NCR11 Manila North District Engineering Office
 NCR12 Manila South District Engineering Office
 NCR13 Quezon City District Engineering Office
 NCR14 First Metro Manila Engineering Office
 NCR15 Second Metro Manila Engineering Office
 NCR31 Third Metro Manila Engineering Office
 NCRR1 Regional Equipment Services
 P0100 ADB-PROJECT MANAGEMENT OFFICE
 P0200 IBRD PROJECTS OFFICE
 P0300 PMO-MFC/SWIM PROJECTS
 P0400 REGIONAL CITIES DEVELOPMENT PROJECT
 P0500 PMO-PADAP-SIRDP
 P0600 SECOND RURAL ROAD IMPROVEMENT PROJECT
 P0700 PMO-LUCENA FISHING PORT PROJECT
 P0800 PIADP-PMO
 P0900 REGIONAL PROJECT MANAGEMENT OFFICE
 P1000 PJHL
 P1200 PORTS PROJECTS
 P1300 URBAN INFRASTRUCTURE PROJECTS
 P1400 RURAL WATER SUPPLY PROJECTS
 P1500 FLOOD CONTROL AND DRAINAGE PROJECTS
 P1600 PREMIUMED
 P1700 SPECIAL BUILDINGS
 P1800 FEASIBILITY STUDIES
 P1900 BICOL RIVER BASIN DEVELOPMENT PROJECT (BRBDP)
 P2000 MINDORO INTEGRATED RURAL DEVELOPMENT PROJECT (MIRDP)
 P2100 CAGAYAN RIVER MASTER PLAN STUDIES (CRMPS)
 P2200 ZAMBOANGA FISHING PORT (ZFP)
 P2300 COTABATO AGUSAN RIVER BASIN DEV. PROJECT (CARBDP)
 P2400 ILOILO FISHING PORT (IFP)
 P2500 CAMALIGAN FISHING PORT (CFP)
 P2600 MANGGAHAN FLOODWAY PROJECT (MFP)
 P2700 CARP, CLATT
 P2800 SUAL, FISHING PORT

P2900 MMINUTE
 P3000 NATIONWIDE DREDGING RECLAMATION PROJECT(NRDP)
 P3100 AGNO FLOOD CONTROL PROJECT
 P3200 PAMPANGA RIVER CONTROL PROJECT
 P3400 TEAM
 R0100 REGION I
 R0101 Office of the Regional Director
 R0102 Planning & Design Division
 R0103 Construction Division
 R0104 Materials Quality Control & Hydrology Division
 R0105 Maintenance Division
 R0106 Comptrollership & Financial Management Division
 R0107 Administrative Division
 R0112 Ilocos Norte District Engineering Office
 R0113 Ilocos Sur 1st District Engineering Office
 R0114 Pangasinan 2nd (Rosales) District Engineering Office
 R0122 La Union
 R0124 Pangasinan 1st (Alaminos) District Engineering Office
 R0131 Ilocos Sur (2nd) Eng'g. Office
 R0132 Pangasinan (3rd) Eng'g. District Office
 R01A2 Laoag City Area Equipment Service
 R01A3 Vigan, Ilocos Sur Area Equipment Service
 R01A4 Sta. Barbara, Pangasinan Area Equipment
 R01A6 San Fernando, La Union Area Equipment Service
 R01A7 Alaminos, Pangasinan Area Equipment Service
 R01C2 Dagupan City Engineering Office
 R01C3 Laoag City Engineering Office
 R01C4 San Carlos City Engineering Office
 R01R1 Regional Equipment Service
 R0200 REGION II
 R0201 Office of the Regional Director
 R0202 Planning And Design Division
 R0203 Construction Division
 R0204 Materials Quality Control & Hydrology Division
 R0205 Maintenance Division
 R0206 Comptrollership & Financial Management Division
 R0207 Administrative Division
 R0211 Cagayan North (Solano) District Engineering Office
 R0213 Nueva Viscaya District Engineering Office
 R0214 Quirino District Engineering Office
 R0221 Cagayan South District Engineering Office
 R0223 Isabela I District Engineering Office
 R0224 Isabela II District Engineering Office
 R0231 Batanes District Engineering Office
 R0232 Isabela III Eng'g. District Office

R0233 Cagayan (3rd) Eng'g. District
R02A1 Bayombong, Nueva Vizcaya Area Equipment Service
R02A2 Ilagan, Isabela Area Equipment Service
R02A3 Tuguegarao, Cagayan Area Equipment Service
R02A6 Cabarroguis, Quirino Area Equipment Service
R02R1 Regional Equipment Services
R0300 REGION III
R0301 Office of the Regional Director
R0302 Planning & Design Division
R0303 Construction Division
R0304 Materials Quality Control & Hydrology Division
R0305 Maintenance Division
R0306 Comptrollership & Financial Management Division
R0307 Administrative Division
R0311 Nueva Ecija (1st) District Engineering Office
R0312 Pampanga District Engineering Office
R0321 Bataan District Engineering Office
R0322 Bulacan District Engineering Office
R0323 Tarlac District Engineering Office
R0324 Zambales District Engineering Office
R0331 Nueva Ecija (2nd) Eng'g. District
R0332 Bulacan (2nd) Eng'g. District
R0333 Pampanga (2nd) Eng'g. District
R0334 Tarlac (2nd) Eng'g. District
R03A1 Gerona, Tarlac Area Equipment Service
R03A2 Malolos, Bulacan Area Equipment Service
R03A3 Cabanatuan City Area Equipment Service
R03A4 Iba, Zambales Area Equipment Service
R03A5 San Fernando, Pampanga Area Equipment Service
R03A6 Balanga, Bataan Area Equipment Service
R03C1 Angeles City Engineering Office
R03C2 Cabanatuan City Engineering Office
R03C3 Olongapo City Engineering Office
R03C4 Palayan City Engineering Office
R03C5 San Jose City Engineering Office
R03R1 Regional Equipment Services
R0500 REGION V
R0501 Office of the Regional Director
R0502 Planning and Design Division
R0503 Construction Division
R0504 Materials Quality Control & Hydrology Division
R0505 Maintenance Division
R0506 Comptrollership & Financial Management Division
R0507 Administrative Division
R0511 Albay District Engineering Office
R0512 Camarines Sur District Engineering Office
R0513 Catanduanes District Engineering Office

R0521 Camarines Norte District Engineering Office
R0522 Masbate District Engineering Office
R0523 Sorsogon District Engineering Office
R0531 Camarines Sur (2nd) Eng'g. Office
R05A1 Daet, Camarines Norte Area Equipment Service
R05A2 Naga City Area Equipment Service
R05A3 Virac, Catanduanes Area Equipment Service
R05A4 Sorsogon, Sorsogon Area Equipment Service
R05A5 Ligao, Albay Area Equipment Service
R05A6 Masbate, Masbate Area Equipment Service
R05C1 Legaspi City Engineering Office
R05C2 Iriga City Engineering Office
R05C3 Naga City Engineering Office
R05R1 Regional Equipment Services
R0600 REGION VI
R0601 Office of the Regional Director
R0602 Planning and Design Division
R0603 Construction Division
R0604 Materials Quality Control & Hydrology Division
R0605 Maintenance Division
R0606 Comptrollership & Financial Management Division
R0607 Administrative Division
R0611 Iloilo II (Sara) District Engineering Office
R0612 Negros Occ. II (Binalbagan) District Engineering Office
R0621 Aklan District Engineering Office
R0622 Antique District Engineering Office
R0623 Capiz District Engineering Office
R0624 Iloilo I District Engineering Office
R0625 Negros Occidental I District Engineering Office
R0631 Guimaras District Engineering Office
R0632 Third Negros Occ. Engineering District
R0633 Negros Occidental (2nd) Eng'g. District
R06A1 San Jose, Antique Area Equipment Service
R06A2 Roxas City Area Equipment Service
R06A3 Pototan, Iloilo Area Equipment Service
R06A4 Bacolod City Area Equipment Service
R06C1 Bacolod City Engineering Office
R06C2 Iloilo City Engineering Office
R06C3 Bago City Engineering Office
R06C4 Cadiz City Engineering Office
R06C5 Roxas City Engineering Office
R06C6 La Carlota City Engineering Office
R06C7 Silay City Engineering Office
R06C8 San Carlos City Engineering Office
R06R1 Regional Equipment Services
R0700 REGION VII
R0701 Office of the Regional Director
R0702 Planning and Design Division
R0703 Construction Division
R0704 Materials Quality Control & Hydrology Division

R0705 Maintenance Division
 R0706 Comptrollership & Financial Management Division
 R0707 Administrative Division
 R0711 Bohol I (Tagbilaran City) District Engineering Office
 R0712 Bohol II (Guindulman) and
 R0713 Negros Oriental District Engineering Office
 R0721 Cebu I District Engineering Office
 R0722 Cebu II District Engineering Office
 R0731 Siquijor District Engineering Office
 R0732 Negros Oriental (2nd) Eng'g. District
 R07A1 Tagbilaran, Bohol Area Equipment Service
 R07A2 Dumaguete, Negros Oriental Area Equipment
 R07A3 Lahug, Cebu Area Equipment Service
 R07A4 Talisay, Cebu Area Equipment Service
 R07C1 Bais City Engineering Office
 R07C2 Kanlaon City Engineering Office
 R07C3 Cebu City Engineering Office
 R07C4 Danao City Engineering Office
 R07C5 Dumaguete City Engineering Office
 R07C6 Lapu-Lapu City Engineering Office
 R07C7 Mandaue City Engineering Office
 R07C8 Tagbilaran City Engineering Office
 R07C9 Toledo City Engineering Office
 R07R1 Regional Equipment Services
 R0800 REGION VIII
 R0801 Office of the Regional Director
 R0802 Planning & Design Division
 R0803 Construction Division
 R0804 Materials Quality Control & Hydrology Division
 R0805 Maintenance Division
 R0806 Comptrollership & Financial Management Division
 R0807 Administrative Division
 R0811 Leyte I (Tacloban City) District Engineering Office
 R0812 Leyte II District Engineering Office
 R0813 Southern Leyte District Engineering Office
 R0814 Eastern Samar District Engineering Office
 R0821 Biliran District Engineering Office
 R0822 North Samar District Engineering Office
 R0823 Western Samar District Engineering Office
 R0831 Leyte (3rd) Eng'g. District
 R08A1 Catarman, Northern Samar Area Equipment
 R08A2 Catbalogan, W. Samar Area Equipment Service
 R08A3 Borongan, E. Samar, Area Equipment Service
 R08A4 Maasin, Leyte Area Equipment Service
 R08A5 Ormoc, N. Leyte Area Equipment Service

R08C1 Ormoc City Engineering Office
 R08C2 Calbayog City Engineering Office
 R08C3 Tacloban City Engineering Office
 R08R1 Regional Equipment Services
 R0900 REGION IX
 R0901 Office of the Regional Director
 R0902 Planning and Design Division
 R0903 Construction Division
 R0904 Materials Quality Control & Hydrology Division
 R0905 Maintenance Division
 R0906 Comptrollership & Financial Management Division
 R0907 Administrative Division
 R0911 Zamboanga Del Sur (1st) District Engineering Office
 R0921 Sulu District Engineering Office
 R0922 Zamboanga Del Norte (1st) District Engineering Office
 R0923 Zamboanga City District Engineering Office
 R0924 Zamboanga del Sur (2nd) Eng'g. District
 R0931 Basilan District Engineering Office
 R0932 Tawi-Tawi District Engineering Office
 R0933 Zamboanga del Sur (3rd) Eng'g. District
 R0934 Zamboanga del Norte (2nd) Eng'g. District
 R09A1 Pagadian, Zamboanga Del Norte Area Equipment Service
 R09A2 Dipolog, Zamboanga Del Norte Area Equipment Service
 R09A3 Jolo, Sulu Area Equipment Service
 R09A4 Basilan Area Equipment Service
 R09A5 Zamboanga City Area Equipment Service
 R09A6 Tawi-Tawi Area Equipment Service
 R09C1 Zamboanga City Engineering Office
 R09C2 Dapitan City Engineering Office
 R09C3 Dipolog City Engineering Office
 R09C4 Pagadian City Engineering Office
 R09R1 Regional Equipment Services
 R1000 REGION X
 R1001 Office of the Regional Director
 R1002 Planning and Design Division
 R1003 Construction Division
 R1004 Materials Quality Control & Hydrology Division
 R1005 Maintenance Division
 R1006 Comptrollership & Financial Management Division
 R1007 Administrative Division
 R1011 Agusan del Sur (1st) District Engineering Office
 R1012 Bukidnon (1st) District Engineering Office
 R1013 Misamis Oriental District Engineering Office
 R1021 Agusan del Norte District Engineering Office
 R1031 Camiguin District Engineering Office
 R1032 Misamis Occidental District Engineering Office

R1033 Surigao Del Norte I District Engineering Office
R1034 Surigao Del Norte II District Engineerin Office
R1035 Agusan del Sur (2nd) District Office
R1036 Bukidnon (2nd) Eng'g. District
R10A1 Oroquieta City Area Equipment Service
R10A2 Dapa, Surigao del Norte Area Equipment Service
R10A3 Malaybalay, Bukidnon, Area Equipment Service
R10A4 Cagayan de Oro City Area Equipment Service
R10A5 Butuan City Area Equipment Service
R10C1 Butuan City Engineering Office
R10C2 Cagayan de Oro City Engineering Office
R10C3 Gingoog City Engineering Office
R10C4 Oroquieta City Engineering Office
R10C5 Ozamis City Engineering Office
R10C6 Tangub City Engineering Office
R10C7 Surigao City Engineering Office
R10R1 Regional Equipment Services
R1100 REGION XI
R1101 Office of the Regional Director
R1102 Planning and Design Division
R1103 Construction Division
R1104 Materials Quality Control & Hydrology Division
R1105 Maintenance Division
R1106 Comptrollership & Financial Management Division
R1107 Administrative Division
R1111 Surigao del Sur District Engineering Office
R1112 South Cotabato (1st) District Engineering Office
R1121 Davao del Norte (1st) District Engineerin Office
R1122 Davao del Sur District Engineering Office
R1123 Davao Oriental District Engineering Office
R1124 Davao City District Engineering Office
R1131 South Cotabato (2nd) Eng'g. Office
R1132 Davao del Norte (2nd) Eng'g. District
R11A1 Mati, Davao Oriental Area Equipment Service
R11A2 Tagum, Davao del Norte Area Equipment Service
R11A3 Digos, Davao del Sur Area Equipment Service
R11A4 Koronadal, South Cotabato Area Equipment
R11A5 Tandag, Surigao del Sur Area Equipment Service
R11C1 Gen Santos City Engineering Office
R11R1 Regional Equipment Services
R1200 REGION XII
R1201 Office of the Regional Director
R1202 Planning and Design Division
R1203 Construction Division
R1204 Materials Quality Control & Hydrology Division
R1205 Maintenance Division
R1206 Comptrollership & Financial Management Division

R1207 Administrative Division
R1211 Lanao del Sur District Engineering Office
R1221 Lanao del Norte District Engineering Office
R1222 Maguindanao District Engineering Office
R1223 North Cotabato (1st) District Engineering Office
R1224 South Cotabato Koronadal (1st) DEO
R1225 South Alabel (2nd) District Engineering Office
R1231 Sultan Kudarat District Engineering Office
R1232 North Cotabato (2nd) Eng'g. District
R12A1 Iligan City Area Equipment Service
R12A2 Cotabato City Area Equipment Service
R12A3 Kidapawan, North Cotabato Area Equipment Service
R12C1 Cotabato City Engineering Office
R12C2 Iligan City Engineering Office
R12C3 Marawi City Engineering District
R12R1 Regional Equipment Services
R4A00 REGION IV-A
R4A01 Office of the Regional Director
R4A02 Planning and Design Division
R4A03 Construction Division
R4A04 Materials Quality Control & Hydrology Division
R4A05 Maintenance Division
R4A06 Comptrollership & Financial Management Division
R4A07 Administrative Division
R4A11 Batangas District Engineering Office
R4A12 Laguna District Engineering Office
R4A13 Quezon I (Lucena) District Engineering Office
R4A14 Quezon II (Catanauan) District Engineering Office
R4A21 Aurora District Engineering Office
R4A22 Cavite District Engineering Office
R4A23 Rizal District Engineering Office
R4A31 Batangas (2nd) Eng'g. Office
R4A32 Quezon (3rd) Eng'g. Office
R4AA1 Lucena City Area Equipment Service
R4AA2 Los Banos Area Equipment Service
R4AA3 Trece Martirez City Area Equipment Service
R4AA4 Batangas City Area Equipment Service
R4AA5 Aurora, Quezon Area Equipment Service
R4AC1 Batangas City Engineering Office
R4AC2 Cavite City Engineering Office
R4AC3 Lipa City Engineering Office
R4AC4 Lucena City Engineering Office
R4AC5 San Pablo City Engineering Office
R4AC6 Tagaytay City Engineering Office
R4AC7 Trece Martirez City Engineering Office
R4AR1 Regional Equipment Services
R4B00 REGION IV - B
R4B01 Office of the Regional Director
R4B02 Planning and Design Division

R4B03 Construction Division
R4B04 Materials Quality Control & Hydrology Division
R4B05 Maintenance Division
R4B06 Comptrollership & Financial Management Division
R4B07 Administrative Division
R4B11 Mindoro Occidental District Engineering Office
R4B12 Mindoro Oriental District Engineering Office
R4B21 Marinduque District Engineering Office
R4B22 Palawan I District Engineering Office
R4B23 Palawan II District Engineering Office
R4B24 Romblon District Engineering Office
R4BA1 Calapan, Or. Mindoro Area Equipment Service
R4BA2 San Jose, Occ. Mindoro Area Equipment Service
R4BA3 Puerto Princesa, Palawan Area Equipment Service
R4BA4 Romblon, Romblon Area Equipment Service
R4BA5 Boac, Marinduque Area Equipment Service
R4BA6 Mamburao, Mindoro Occ. Area Equipment Service
R4BC1 Puerto Princesa City Engineering Office
R4BR1 Regional Equipment Services
RCA00 CORDILLERA (CAR)
RCA01 Office of the Regional Director
RCA11 Abra Engineering District
RCA12 Benguet Engineering District
RCA13 Baguio City Engineering Office
RCA14 Ifugao Engineering District
RCA15 Kalinga-Apayao Engineering District
RCA16 Mt. Province Engineering District
RCA17 Apayao (Conner) Eng'g. District
RCAA1 Baguio City Area Equipment Service
RCAA2 Bontoc, Mt. Prov Area Equipment Service
RCAA3 Bangued, Abra Area Equipment Service
RCAA4 Tabuk, Kalinga-Apayao Area Equipment
RCAA5 Lagawe, Ifugao Area Equipment Service
RCAT1 Kennon-Naguilian Toll Roads
RCAT2 Baguio-Bontoc Toll Roads

ANNEX D

CLUSTERED PMO

ADB PROJECTS CLUSTER

- + ADB-PMO
- + HADP-PMO
- + FIRST OPEC

IBRD PROJECTS CLUSTER

- + IBRD-PMO
- + MMUTP
- + SRRIP/LBM-PMO
- + ROAD RESTORATION

PJHL PROJECTS CLUSTER

PORTS PROJECTS CLUSTER

URBAN INFRA PROJECTS CLUSTER

- + URPO-PMO
- + RCDP-PMO
- + MMINUTE-PMO
- + PREMIUMED-PMO

RWS PROJECTS CLUSTER

FCD PROJECTS CLUSTER

- + MAJOR FLOOD CONTROL
- + SWIM-PMO
- + MANGAHAN FLOODWAY-PMO
- + NDRP-PMO
- + MMDSR-PMO
- + CARBDP-PMO

RIF/IAD PROJECTS CLUSTER

- + RIF-PMO
- + PIADP-PMO

- + SIRDP/PADAP-PMO
- + BRBDP-PMO
- + MIRDP-PMO
- + SIADP-PMO

SPECIAL PROJECTS CLUSTER

- + SPECIAL BRIDGES-PMO
- + SPECIAL BUILDINGS-PMO
- + EQUIPMENT BASE SHOPS-PMO
- + VITAS PRE-FAB PLANT

ANNEX E -

Instructions on Property Marking

1. All assets required to be included in the annual physical inventory under this Department Order shall be marked with New ASMCD Property No. prescribed under Annex B.
2. The New ASMCD Property No. shall be marked by paint on the most visible part of the asset without destroying its aesthetic value.
3. The property number shall be marked by paint that can't be easily removed, in color that can readily be seen and in size that can be easily read and in proportion to the property being marked.
4. The property number marked on the asset shall become the permanent property number and shall not be erased/changed/removed without approval of ASMCD.

ANNEX F

STANDARD DESCRIPTION OF ASSET

For uniformity in the description of assets, the following standard description must always be used in describing the following assets in addition to other descriptions which may be used:

ASSET	STANDARD DESCRIPTION
1. WATERCRAFT & APPURTENANCES	Brand, Equipment name & engine type
2. MOTOR VEHICLES	Brand, Body No., Engine No. & chassis No.
3. CONSTRUCTION EQUIPMENT. & ACCESSORIES	Brand, Serial No.
4. OFFICE FURNITURE, FIXTURE	Brand, Type, Serial No.
5. INDUSTRIAL & SCIENTIFIC EQUIPMENT	Brand, Serial No.
6. ORDNANCE	Brand, Type, Serial No.
7. TECHNICAL & SCIENTIFIC	Brand, Serial No.
8. FIREFIGHTING EQUIPMENT	Brand, Serial No.
9. TELEGRAPH, TELEPHONE, CABLE, & RADIO EQUIPMENT	Brand, Serial NO.
10. AIRCRAFT	Brand, Model, Type & Engine No.
11. BOOKS & JOURNALS	Title, Edition, Date of Issue