



JUL 09 2015

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

097. 13 DPWH
07-10-2015

DEPARTMENT ORDER) **SUBJECT: Guidelines and Procedures in the**
) **Receipt, Inspection, Acceptance,**
) **Issuance, Custody and Physical**
) **Inventory of DPWH Assets**
No. **102**
Series of 2015 *07.10.15*

In order to attain an efficient and effective management and control over assets owned by the Department, the attached guidelines and procedures in the receipt, acceptance, issuance, custody and physical inventory of the DPWH assets including those assets turned over from completed Local and Foreign Assisted Projects is hereby adopted.

Consistent with the guidelines in the physical inventory of DPWH Assets and pursuant to the provisions of Article III, Section 511 of the National Accounting and Auditing Manual, and Volume I, Section 490 of the General Accounting and Auditing Manual and Volume I, Section 42 of the National Government Accounting System Manual, all concerned are hereby directed to conduct an annual physical inventory of all Property, Plant and Equipment (PPE) of respective offices to be submitted to the Supply and Property Management Division, Human Resource and Administrative Service (SPMD-HRAS), DPWH Central Office, Bonifacio Drive, Port Area, Manila on or before December 15 every year.

This Order shall take effect immediately and supersedes D. O. No. 239, Series of 1990.


ROGELIO L. SINGSON
Secretary

Department of Public Works and Highways
Office of the Secretary

4.3.5 mcdj/mrdj



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

GUIDELINES AND PROCEDURES IN THE RECEIPT, INSPECTION, ACCEPTANCE, ISSUANCE, CUSTODY, DISPOSAL AND PHYSICAL INVENTORY OF ALL DPWH ASSETS

I. COVERAGE

This Guidelines consist of two parts: 1.) Guidelines and procedures in the **receipt, inspection, acceptance, issuance** and **custody** of supplies and materials, inventories and fixed assets and, 2.) Guidelines and procedures in the **physical inventory** of these assets including supplies and materials which are owned by the Department.

II. DEFINITION OF TERMS

The terms used in this Guidelines are operationally defined as follows:

1. **Assets.** It refers to all properties, rights or any resources of value.
2. **DPWH Assets.** It refers to all properties from which DPWH exercises the right of ownership.
3. **Current Assets.** It includes cash, receivables, inventories, supplies and materials which can be consumed or converted into cash within the operating cycle of a given entity.
4. **Supplies and Materials.** It refers to office supplies and construction materials which are used in the operation of the various offices in the Department and are consumable within a year.
5. **Inventory Items.** They are small tangible items with estimated useful life of more than one year and treated as inventories upon acquisition and as expense upon issuance. (COA Circular 2005-02 dated April 14, 2005).
6. **Fixed Assets.** It includes land, buildings, furniture, fixtures, equipment and books which are more or less capital in nature which when used do not suffer any material or substantial change or alteration in size and form (SGCA).

Fixed Assets are subject to depreciation per National Government Accounting System (NGAS).
7. **Inspection.** It is an examination (including testing) of supplies/materials/equipment/services delivered if it conforms with the contract requirements.
8. **Acceptance.** It is an act of agreeing either expressly or by conduct to the act or offer of another so that a contract is concluded and the parties become legally binding

9. **Supply & Property Management (SPM) Office.** It refers to the Supply and Property Management Division, Human Resource and Administrative Services (HRAS) in the Central Office or Supply and Property Management Section in the Regional Offices and Administrative Section in the District Engineering Offices.
10. **Accounting Office.** It refers to the Accounting Division, Financial Management Service (FMS) in the Central Office; Accounting Section in the Regional Offices; and, Financial Management Section in the District Engineering Offices.
11. **Head of Office.** It refers to the highest ranking official in the office, i.e. Bureau Director, Service Director, Regional Director, Cluster Director, District Engineer.
12. **Chief of Office.** It refers to Assistant Regional Director, Assistant Bureau Director, Division Chiefs, Assistant District Engineer.
13. **Office.** It refers to the work station where an official from the rank of Division Chief and above is performing his/her official functions.

III. GUIDELINES AND PROCEDURES IN THE RECEIPT, INSPECTION, ACCEPTANCE, ISSUANCE, CUSTODY AND DISPOSAL OF ALL SUPPLIES AND MATERIALS, INVENTORY ITEMS AND FIXED ASSETS INCLUDING ASSETS TURNED-OVER FROM COMPLETED/RESCINDED LOCAL AND FOREIGN ASSISTED PROJECTS

A. RECEIPT

1. All assets covered by this Department Order delivered to any DPWH Office for acceptance shall be received by the SPM Office concerned.
2. Unless otherwise provided, receipt of the asset by SPM Office means the acknowledgement of the delivery made.

B. INSPECTION

1. Upon receipt of the assets delivered, SPM Office shall request for its inspection in the presence of the end-user, a representative of the supplier and from COA Office.
2. For highly technical items where the SPM Office has no technical capability to determine compliance to specifications, the SPM Office shall request assistance in the inspection from the appropriate office, e.g., Information Management Service or Regional IT Support Officer in the ROs for IT products and services; Bureau of Research & Standards or QAHD in the ROs for construction materials and laboratory testing apparatus; Bureau of Design or Planning & Design Division in the ROs for survey instruments, and Bureau of Equipment or Equipment Management Division in the ROs for service vehicle and heavy equipment. The concerned offices shall issue an inspection report indicating conformity with the required technical specifications.

C. ACCEPTANCE

1. Upon completion of the inspection, the SPM Office together with the concerned office (i.e., BOE/BOD/IMS/BRS) shall issue the Inspection and Acceptance Report indicating the result of the inspection, observations thereof and recommendations.
2. The SPM Office shall likewise prepare an Inspection and Acceptance Report (IAR) on the assets delivered. Once the certificate of acceptance is issued, the assets are considered as DPWH property.
3. After the issuance of the certificate of acceptance, the SPM Office shall assign a property number:

NE-0000-000-000-0000

↓ ↓ ↓ ↓

Non-Expendable series quantity year

to the asset and shall mark the asset with the property number. The same shall also be entered in the Report on Physical Count of Property, Plant and Equipment (RPCPPE) pursuant to Volume II, Section 66 of New Government Accounting System Manual. (Please see Annex A and Exhibit I - for instructions on the use of RPCPPE. No asset shall be issued to the end-user without property number marked on the asset). For properties that had been transferred to other office but was previously issued a property number, a new Acknowledgement Receipt of Equipment (ARE) shall be issued on such transfer.

D. ISSUANCE

1. Upon acceptance of the asset, the SPM Office shall:
 - 1.1 notify the requisitioning office/end-user concerned of its availability for issuance; and,
 - 1.2 issue the asset in accordance with the following procedures:

1.a For supplies and materials including inventory items:

- 1.a.1 A Requisition and Issue Slip (RIS) will be prepared by the SPM Office and the same shall be issued to the end-user for signature;
- 1.a.2 Upon receipt of the approved RIS, SPM Office shall issue the same to the requisitioning office /end-user;
- 1.a.3 Subsequent requisitions shall be issued only upon proof that the requisitioning office/ end-user has submitted its consumption report for the previous month to the Accounting Office in case of supplies and materials; and, report of waste materials to SPM Office in case of spare parts and other inventory item;
- 1.a.4 Based on the RIS issued, a Report of Supplies and Materials Issued (RSMI) shall be prepared by the SPM Office upon issuance of Supplies/Materials/Equipment. The original copy of the RSMI is forwarded to the Accounting Office to be used as a basis in the preparation of Journal Entry Voucher to record the supplies and materials issued (NGAS Manual, Volume II, Section 62).

1.b Fixed Assets and Inventory Items:

- 1.b.1 Upon receipt of the asset by the end-user, the same shall be entered in the Report on the Physical Count of Property, Plant and Equipment (RPCPPE) of the office concerned.
- 1.b.2 All issuances of fixed assets shall be covered by Acknowledgement Receipt for Equipment (ARE) as per NGAS Manual, Volume II, Section 56 and all issuances of inventory items shall be covered by Inventory Custodian Slip (ICS) as per COA Circular No. 2005-02 dated April 12, 2005; the ARE and ICS shall be prepared by SPM Office in three (3) copies and distributed as follows:

Original	-	SPM Office
Duplicate	-	Head of Office
Triplicate	-	COA (attach to RIS)

In the Central Office, this step shall be done through the **Property Accountability Management System (PAMS)**.

- 1.b.3 To properly establish accountability and responsibility, assets shall be issued by SPM Office to the Head of Office concerned only. However, the Head of Office to whom the ARE was issued may require the end-user of the property to affix his signature in the ARE. The ARE shall be prepared by SPM Office in three (3) copies to be distributed as follows:

Original	-	SPM Office
Duplicate	-	Head of Office
Triplicate	-	to be attached to RIS and RSMI

The Head of Office shall assign properties through the ARE to permanent or regular employees only. Otherwise he will be held accountable for the properties issued to him/her.

E. CUSTODY

Fixed assets issued to an Office are the properties of the Office. The transfer of fixed assets from one office to another is prohibited. When the asset is no longer needed by the Office where it was assigned, the asset shall be turned over to the SPM Office.

Likewise, the transfer or movement of an Official or employee from one Office to another does not carry with it the authority to transfer the properties issued to him through an ARE. In such a case, the properties shall be turned over to the Head of Office where the properties were assigned. In case the Head of Office is the one being transferred he shall turn-over the properties to the Assistant Head of Office for clearance from property accountability.

IV. PART II - GUIDELINES AND PROCEDURES IN THE CONDUCT OF PHYSICAL INVENTORY OF FIXED ASSETS

ACTUAL PHYSICAL INVENTORY

The Technical Working Groups (also referred to as "Inventory Teams") shall 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 procedures:

1. The inventory team shall secure a copy of the existing inventory report (RPCPPE) from the designated Supply Officer of the office;
2. Based on the inventory report (RPCPPE), the team shall proceed with the actual physical inventory by identifying and comparing the assets included in the list with the existing assets in the work place.
 - 2.1 For the assets included in the inventory report and found in the place of inventory, the team shall:
 - 2.1.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;
 - 2.1.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 the inventory team shall:
 - 2.2.a Prepare a separate inventory list of the assets found in the place of inventory;
 - 2.2.a.1 All fixed assets as defined in the NGAS include land and buildings. In determining whether an asset is a fixed asset to be included in the inventory or part of a land/or a building which should be included in the inventory, the guiding rule is that, the asset can be moved from one place to another without impairment to the property to which they are fixed;
 - 2.2.a.2 All inventory items as per COA Circular No. 2005-02 dated April 14, 2005 shall be included in a separate list (RPCI) Annex B
 - 2.2.b Verify the ownership of the asset. 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;
 - 2.2.c Attach the inventory tag (please see Annex C for instructions in tagging).

- 2.3 DPWH 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 remain unknown after verification was made, the same shall be disclosed in the inventory report but shall not be included in the final inventory report;
- 2.4 DPWH assets not included in the list and are not found at the place of inventory but its existence was established by any document (i.e. ARE) or by any person having knowledge of the same shall be verified as to its whereabouts. If found in a place other than the place where the inventory taking is conducted. The Inventory Team shall exert effort to locate the missing property.

POST INVENTORY ACTIVITIES

1. After the actual physical inventory, all inventory teams shall prepare the inventory report using the RPCPPE form;
2. RPCPPE shall be prepared annually in three (3) copies certified correct by the Inventory Committees and shall be distributed as follows:
 - a. **Original** - SPM Office
 - b. **Duplicate** - Accounting Office
 - c. **Triplicate** - Inventory Committee File
3. The SPM shall coordinate and reconcile with the Accounting Office, RPCPPE or the books of Accounts of FMS in the Central Office, Financial Management Division in the Regional Office and Financial Management Section in the District Office;
4. Duly accomplished RPCPPE shall be submitted and signed by the Auditor concerned

4.3.5 mcdj/mrdj

Annex A

REPORT ON THE PHYSICAL COUNT OF PROPERTY, PLANT AND EQUIPMENT

(Type of Property, Plant and Equipment)

As of _____

For which _____, _____, _____ is accountable, having assumed such accountability on _____.
 (Name of Accountable Officer) (Official Designation) (Agency/Office) (Date of Assumption)

QMS-HRAS-SPMD- Form No. 10 Series 2014

[illegible]

Supply Officer

Head of Office

COA Representative

Accountant

Annex B

REPORT ON THE PHYSICAL COUNT OF INVENTORIES

(Type of Inventory Item)

As of _____

For which _____, _____ is accountable, having assumed such accountability on _____.
 (Name of Accountable Officer) (Official Designation) (Agency/Office) (Date of Assumption)

QMS-HRAS-SPMD- Form No. 8 Series 2014

[illegible]

Annex C



DPWH PROPERTY

Inventory Tag No. : _____
Office : _____
Property No. : _____
Article/Description : _____
: _____
Model : _____
Serial No. : _____
A.R.E. No. : _____
A.R.E. To : _____
End-user : _____
Acquisition Cost : _____
Fund : _____
Date of Count : _____

COA Representative

Supply Officer Concerned

Team Leader

NOTE : PLEASE DO NOT REMOVE

COMMONLY USED INVENTORY ACCOUNTS

Inventory Held for Distribution

10402080	Construction Materials for Distribution
10402090	Property and Equipment for Distribution
10402990	Other Supplies and Materials for Distribution

Inventory Held for Consumption

10404010	Office Supplies Inventory
10404060	Drugs and Medicine Inventory
10404070	Medical, Dental and Laboratory Supplies Inventory
10404080	Fuel, Oil and Lubricants Inventory
10404130	Construction Materials Inventory
10404990	Other Supplies and Materials Inventory

COMMONLY USED PPE ACCOUNTS

Land

10601010	Land
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Land Improvements

10602990	Other Land Improvements
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Buildings and Other structures

10604010	Buildings
10604990	Other Structures

Machinery and Equipment

10605010	Machinery
10605020	Office Equipment
10605030	Information and Communication Technology Equipment
10605070	Communication Equipment
10605080	Construction and Heavy Equipment
10605090	Disaster and Response Rescue Equipment
10605100	Military, Police and Security Equipment
10605110	Medical Equipment
10605120	Printing Equipment
10605140	Technical and Scientific Equipment
10605990	Other machinery and Equipment

Transportation Equipment

10606010	Motor Vehicles
10606040	Watercrafts

Furniture, Fixture and Books

10607010	Furniture and Fixtures
10607020	Books

Other Property, Plant and Equipment

10699990	Other Property, Plant and Equipment
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Annex D

OFFICE CODE NUMBER FOR TAGGING

C0100	Central Office	
C0101	Office of the Secretary	
C0102	Office of Undersecretary for Regional Operation	Romeo S. Momo
C0104	Office of Undersecretary for Technical Services	Raul C. Asis
C0109	Office of Undersecretary for Support Services	
C0114	Office of Undersecretary for Special Project	Alfredo G. Tolentino
C0117	Office of Undersecretary for UPMO	Rafael C. Yabut
C0107	Office of Assistant Secretary for Support Services	Ardeliza R. Medenilla
C0106	Office of Assistant Secretary for Luzon Operation	Eugenio R. Pipo. Jr.
C0108	Office of Assistant Secretary for Technical Services	
C0110	Office of Assistant Secretary PMO Operation	Emil K. Sadain
C0112	Office of Assistant Secretary for Planning Services & PPPS	Maria Catalina E. Cabral
C0116	Office of Assistant Secretary for Vis-Min Operation	Dimas S. Soguilon
C0800	Bureau of Construction	
C0900	Bureau of Research and Standards	
C1000	Bureau of Equipment	
C1100	Bureau of Maintenance	
C1200	Bureau of Design	
C1300	Bureau of Quality and Safety	
C0701	Office of the Director	Human Resource Management Service
C0702	Cash Division	Human Resource Management Service
C0703	Human Resource Mgt. Division	Human Resource Management Service
C0704	Capacity and Development Division	Human Resource Management Service
C0705	Medical-Dental Division	Human Resource Management Service
C0706	Records Mgt. Division	Human Resource Management Service
C0707	Supply and Property Mgt. Division	Human Resource Management Service
C0708	Facilities and Maintenance Division	Human Resource Management Service
P4100	Public-Private Partnership (PPP) Service	
C0115	Office of the Director	Procurement Service
	Civil Works Division	Procurement Service
	Consultancy Services Division	Procurement Service
	Goods and Services Division	Procurement Service
C0404	Stakeholders Relations Service	
C0200	Planning Service	
C0300	Legal Service	
C0600	Internal Audit Service	
C0113	Information Management Service	
C0501	Office of the Director	Financial and Management Service
C0502	Accounting Division	Financial and Management Service
C0503	Management Division	Financial and Management Service
C0504	Budget Division	Financial and Management Service
C0111	Legislative Liaison Office	
C1300	Commission on Audit	
C1500	Office of the Ombudsman	

	<i>Unified Project Management Office</i>	
P0101	FABP - PMO	Bridges Management Cluster
P3700	SBP - PMO	
P1400	RWS - PMO	Flood Control Management Cluster
P4400	KAMANAVA - PMO	
P1500	MFCDP I - PMO	
	MFCDP II - PMO	
P2300	CARBDP - PMO	
P3600	MPE - PMO	
P4200	FCSEC - PMO	
P1000	RUPP/PJHL - PMO	Roads Management Cluster 1(Bilateral)
P3500	URPO - PMO	
P0500	RRNDP - PMO	
P0100	ADB - PMO	Roads Management Cluster 2(Multilateral)
P4700	NRIM - PMO	
P4800	MCC - PMO	
P4600	KEDCF - PMO	
P0600	SFD - PMO	
	National Bldg Code Development Office	Buildings Management Cluster
P1700	Special Buildings - PMO	
	CARP - PMO	
NCR01	Office of the Regional Director	National Capital Region
NCR01A	Office of the Assistant Regional Director	
NCR02	Equipment Management Division	
NCR03	Construction Division	
NCR03	Planning and Design Division	
NCR04	Maintenance Division	
NCR05	Quality Assurance & Hydrology Division	
NCR06	Financial and Management Division	
NCR07	Administrative Division	
NCR08	Metro Manila I DEO	
NCR09	Metro Manila II DEO	
NCR10	Metro Manila III DEO	
NCR11	North Manila DEO	
NCR12	South Manila DEO	
NCR13	Quezon City I DEO	
NCR14	Quezon City II DEO	
NCR15	Malabon-Navotas DEO	
NCR16	Las Pinas-Muntlupa DEO	
CAR1	Regional Director	Cordillera Administrative Region
CAR1a	Office of the Assistant Regional Director	
CAR2	Equipment Management Division	
CAR3	Construction Division	
CAR4	Planning and Design Division	
CAR5	Maintenance Division	
CAR6	Quality Assurance & Hydrology Division	
CAR7	Financial and Management Division	

CAR8	Administrative Division	
CAR9	Abra DEO	
CAR10	Apayao I DEO	
CAR11	Apayao II DEO	
CAR12	Ifugao I DEO	
CAR13	Ifugao II DEO	
CAR14	Kalinga DEO	
CAR15	Benguet I DEO	
CAR16	Benguet II DEO	
CAR17	Mt. Province DEO	
CAR18	Baguio City DEO	
RO101	Office of the Regional Director	Region I, San Fernando La Union
RO101A	Office of the Assistant Regional Director	
RO102	Equipment Management Division	
RO103	Construction Division	
RO104	Planning and Design Division	
RO105	Maintenance Division	
RO106	Quality Assurance & Hydrology Division	
RO107	Financial Administrative Division	
RO108	Administrative Division	
RO109	Ilocos Norte I DEO	
RO110	Ilocos Norte II DEO	
RO111	Ilocos Sur I DEO	
RO112	Ilocos Sur II DEO	
RO113	La Union I DEO	
RO114	La Union II DEO	
RO115	Pangasinan I DEO	
RO116	Pangasinan II DEO	
RO117	Pangasinan III DEO	
RO118	Pangasinan IV DEO	
RO201	Office of the Regional Director	Tuguegarao City
RO201A	Office of the Assistant Regional Director	
RO202	Equipment Management Division	
RO203	Construction Division	
RO204	Planning and Design Division	
RO205	Maintenance Division	
RO206	Quality Assurance & Hydrology Division	
RO207	Financial and Management Division	
RO208	Administrative Division	
RO209	Batanes DEO	
RO210	Quirino DEO	
RO211	Cagayan I DEO	
RO212	Cagayan II DEO	
RO213	Cagayan III DEO	
RO214	Nueva Vizcaya DEO	
RO215	Nueva Vizcaya II DEO	

RO216	Isabela I DEO	
RO217	Isabela II DEO	
RO218	Isabela III DEO	
RO219	Isabela IV DEO	
RO301	Office of the Regional Director	San Fernando Pampanga
RO301A	Office of the Assistant Regional Director	
RO302	Equipment Management Division	
RO303	Construction Division	
RO304	Planning and Design Division	
RO305	Maintenance Division	
RO306	Quality Assurance & Hydrology Division	
RO307	Financial and Management Division	
RO308	Administrative Division	
RO309	Aurora DEO	
RO310	Bataan I DEO	
RO311	Bataan II DEO	
RO312	Bulacan I DEO	
RO313	Bulacan II DEO	
RO314	Nueva Ecija I DEO	
RO315	Nueva Ecija II DEO	
RO316	Pampanga I DEO	
RO317	Pampanga II DEO	
RO318	Pampanga III DEO	
RO319	Tarlac DEO	
RO320	Tarlac II DEO	
RO321	Zambales I DEO	
RO322	Zambales II DEO	
RO4A01	Office of the Regional Director	EDSA Quezon City
RO4A01A	Office of the Assistant Region Director	
RO4A02	Equipment Management Division	
RO4A03	Construction Division	
RO4A04	Planning and Design Division	
RO4A05	Maintenance Division	
RO4A06	Quality Assurance & Hydrology Division	
RO4A07	Financial and Management Division	
RO4A08	Administrative Division	
RO4A09	Batangas I DEO	
RO4A10	Batangas II DEO	
RO4A11	Batangas III DEO	
RO4A12	Batangas IV DEO	
RO4A13	Cavite I DEO	
RO4A14	Cavite II DEO	
RO4A15	Laguna I DEO	
RO4A16	Laguna II DEO	
RO4A17	Laguna III DEO	
RO4A18	Quezon I DEO	
RO4A19	Quezon II DEO	
RO4A20	Quezon III DEO	
RO4A21	Quezon IV DEO	

RO4A22	Rizal I DEO	
RO4A23	Rizal II DEO	
RO4B01	Office of the Regional Director	EDSA Quezon City
RO4B01A	Office of the Assistant Region Director	
RO4B02	Equipment Management Division	
RO4B03	Construction Division	
RO4B04	Planning and Design Division	
RO4B05	Maintenance Division	
RO4B06	Quality Assurance & Hydrology Division	
RO4B07	Financial and Management Division	
RO4B08	Administrative Division	
RO4B09	Marinduque DEO	
RO4B10	Mindoro Occidental DEO	
RO4B11	Mindoro Occidental Sub-DEO	
RO4B12	Mindoro Oriental DEO	
RO4B13	South Mindoro DEO	
RO4B14	Palawan I DEO	
RO4B15	Palawan II DEO	
RO4B16	Palawan III DEO	
RO4B17	Romblon DEO	
RO501	Office of the Regional Director	Legaspi City
RO501A	Office of the Assistant Region Director	
RO502	Equipment Management Division	
RO503	Construction Division	
RO504	Planning and Design Division	
RO505	Maintenance Division	
RO506	Quality Assurance & Hydrology Division	
RO507	Financial and Management Division	
RO508	Administrative Division	
RO509	Albay I DEO	
RO510	Albay II DEO	
RO511	Albay III DEO	
RO512	Camarines Norte DEO	
RO513	Camarines Sur I DEO	
RO512	Camarines Sur II DEO	
RO513	Camarines Sur III DEO	
RO514	Camarines Sur IV DEO	
RO515	Camarines Sur V DEO	
RO516	Catanduanes DEO	
RO517	Masbate I DEO	
RO518	Masbate II DEO	
RO519	Masbate III DEO	
RO520	Sorsogon I DEO	
RO521	Sorsogon II DEO	
RO601	Office of the Regional Director	Iloilo City
RO601A	Office of the Assistant Region Director	
RO602	Equipment Management Division	

RO603	Construction Division	
RO604	Planning and Design Division	
RO605	Maintenance Division	
RO606	Quality Assurance & Hydrology Division	
RO607	Financial and Management Division	
RO608	Administrative Division	
RO609	Aklan DEO	
RO610	Antique DEO	
RO611	Capiz I DEO	
RO612	Capiz II DEO	
RO613	Guimaras DEO	
RO614	Iloilo City DEO	
RO615	Iloilo I DEO	
RO616	Iloilo II DEO	
RO617	Iloilo III DEO	
RO618	Iloilo IV DEO	
RO619	Negros Occidental I DEO	
RO620	Negros Occidental II DEO	DEO
RO621	Negros Occidental III DEO	
RO622	Negros Occidental IV DEO	
RO623	Bacolod City DEO	
RO701	Office of the Regional Director	Cebu City
RO701A	Office of the Assistant Regional Director	
RO702	Equipment Management Division	
RO703	Construction Division	
RO704	Planning and Design Division	
RO705	Maintenance Division	
RO706	Quality Assurance & Hydrology Division	
RO707	Financial & Management Division	
RO708	Administrative Division	
RO709	Bohol I DEO	
RO710	Bohol II DEO	
RO711	Bohol III DEO	
RO712	Cebu I DEO	
RO713	Cebu II DEO	
RO714	Cebu III DEO	
RO715	Cebu IV DEO	
RO716	Cebu V DEO	
RO717	Cebu VI DEO	
RO718	Cebu City DEO	
RO719	Siquijor DEO	
RO720	Negros Oriental I DEO	
RO721	Negros Oriental II DEO	
RO722	Negros Oriental III DEO	
RO801	Office of the Regional Director	Palo Leyte
RO801A	Office of the Assistant Regional Director	
RO802	Equipment Management Division	

RO803	Construction Division	
RO804	Planning and Design Division	
RO805	Maintenance Division	
RO806	Quality Assurance & Hydrology Division	
RO807	Financial & Management Division	
RO808	Administrative Division	
RO809	Biliran DEO	
RO810	Leyte I DEO	
RO811	Leyte II DEO	
RO812	Leyte III DEO	
RO813	Leyte IV DEO	
RO814	Leyte V DEO	
RO815	Southern Leyte DEO	
RO816	Tacloban City DEO	
RO817	Eastern Samar DEO	
RO818	Northern Samar I DEO	
RO819	Northern Samar II DEO	
RO820	Samar I DEO	
RO821	Samar II DEO	
RO901	Office of the Regional Director	Zamboanga City
RO901A	Office of the Assistant Regional Director	
RO902	Equipment Management Division	
RO903	Construction Division	
RO904	Planning and Design Division	
RO905	Maintenance Division	
RO906	Quality Assurance & Hydrology Division	
RO907	Financial & Management Division	
RO908	Administrative Division	
RO909	Zamboanga City DEO	
RO910	Isabela City DEO	
RO912	Zamboanga del Norte I DEO	
RO913	Zamboanga del Norte II DEO	
RO914	Zamboanga del Norte III DEO	
RO915	Zamboanga-Sibugay I DEO	
RO916	Zamboanga-Sibugay II DEO	
RO917	Zamboanga del Sur I DEO	
RO918	Zamboanga del Sur III DEO	
RO1001	Office of the Regional Director	Cagayan de Oro City
RO1001A	Office of the Assistant Regional Director	
RO1002	Equipment Management Division	
RO1003	Construction Division	
RO1004	Planning and Design Division	
RO1005	Maintenance Division	
RO1006	Quality Assurance & Hydrology Division	
RO1007	Financial & Management Division	
RO1008	Administrative Division	
RO1009	Bukidnon I DEO	

RO1010	Bukidnon II DEO	
RO1011	Bukidnon III DEO	
RO1012	Camiguin DEO	
RO1013	Lanao del Norte I DEO	
RO1014	Lanao del Norte II DEO	
RO1015	Misamis Occidental I DEO	
RO1016	Misamis Occidental II DEO	
RO1017	Misamis Oriental I DEO	
RO1018	Misamis Oriental II DEO	
RO1019	Cagayan de Oro City I DEO	
RO1020	Cagayan de Oro City II DEO	
RO1101	Office of the Region Director	Davao City
RO1101A	Office of the Assistant Regional Director	
RO1102	Equipment Management Division	
RO1103	Construction Division	
RO1104	Planning and Design Division	
RO1105	Maintenance Division	
RO1106	Quality Assurance & Hydrology Division	
RO1107	Financial & Management Division	
RO1108	Administrative Division	
RO1109	Davao City I DEO	
RO1110	Davao City II DEO	
RO1111	Davao del Norte I DEO	
RO1112	Davao del Norte II DEO	
RO1113	Davao Oriental I DEO	
RO1114	Davao Oriental II DEO	
RO1115	Davao del Sur I DEO	
RO1116	Davao del Sur II DEO	
RO1201	Office of the Regional Director	Koronadal City
RO1201a	Office of the Assistant Regional Director	
RO1202	Equipment Management Division	
RO1203	Construction Division	
RO1204	Planning and Design Division	
RO1205	Maintenance Division	
RO1206	Quality Assurance & Hydrology Division	
RO1207	Financial & Management Division	
RO1208	Administrative Division	
RO1209	North Cotabato I DEO	
RO1210	North Cotabato II DEO	
RO1211	South Cotabato I DEO	
RO1212	South Cotabato II DEO	
RO1213	Cotabato City DEO	
RO1214	Sarangani DEO	
RO1215	Sultan Kudarat I DEO	
RO1216	Sultan Kudarat II DEO	

RO1301	Office of the Regional Director	Butuan City
RO1301A	Office of the Assistant Regional Director	
RO1302	Equipment Management Division	
RO1303	Construction Division	
RO1304	Planning and Design Division	
RO1305	Maintenance Division	
RO1306	Quality Assurance & Hydrology Division	
RO1307	Financial & Management Division	
RO1308	Administrative Division	
RO1309	Agusan del Norte DEO	
RO1310	Butuan City DEO	
RO1311	Agusan del Sur I DEO	
RO1312	Agusan del Sur II DEO	
RO1313	Surigao del Norte I DEO	
RO1314	Surigao del Norte II DEO	
RO1315	Dinagat Island DEO	
RO1316	Surigao del Sur I DEO	
RO1317	Surigao del Sur II	