



EXECUTIVE ORDER NO. 013
Series of 2021

AN ORDER CREATING THE INVENTORY COMMITTEE OF THE LOCAL GOVERNMENT OF MARCOS AND PROVIDING FOR THEIR DUTIES AND FUNCTIONS

WHEREAS, local government units under Section 18 of Republic Act No. 7160, otherwise known as the "Local Government Code of 1991" are authorized to establish an organization that shall be responsible for the efficient and effective implementation of their development plans, programs, objectives and priorities;

WHEREAS, Section 490 (a) of the Local Government Accounting and Auditing Manual (GAAM), Volume I states: "Each agency head is required to the physical inventory of all the equipment belonging to the agency. Such inventory shall be made as of December 31 of each year and the report shall be submitted to the auditor concerned not later than January 31 of each year";

WHEREAS, Circular No. 92-386 of the Commission on Audit (COA), prescribes the rules and regulations on supply and property management in the local government units;

WHEREAS, Circular No. 2020-006 of Commission on Audit provide the guidelines and procedures in the Conduct of Physical Count of Property, Plant and Equipment (PPE), Recognition of PPE Items Found at Station and Disposition for Non-existing/Missing PPE Items, for the One-Time Cleansing of PPE Account Balances of Government Agencies;

WHEREAS, each government agency shall conduct physical count of all its PPE, whether acquired through purchase or donation, including those constructed by administration and found at station;

WHEREAS, there is a need to provide guidelines and procedures to assist government agencies in coming up with reliable PPE balances that are verifiable as to existence, condition and accountability.

NOW THEREFORE, I, HON. ANTONIO V. MARIANO, Municipal Mayor of the Local Government of Marcos, by virtue of the powers vested in me by law as the Local Chief Executive, do hereby order creating the Inventory Committee on all the equipment that belongs to the Municipal Government of Marcos.

Section 1. Composition. The Inventory Committee shall be composed of the following:

- Chairperson: Iezel Amor Reyes, GSO Designate
Members: Mark Jansen Calape, Engineering Assistant (Municipal Engineering Office)
Jennifer Dela Cruz, Administrative Aide (Accounting Office)
Gladies Villanueva, Agricultural Technologist (Municipal Agriculture Office)
Regie Agag, Administrative Assistant (Mayor's Office)
Quenny Francis M. Agmata, General Service Aide (Municipal Treasury Office)
Rose Sablot, Administrative Aide (Assessor's Office)

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Section 2. Duties And Functions. The Inventory Committee shall have the following functions:

1. Conduct actual physical count of all property, plant and equipment of the LGU periodically and compare with property and accounting records to help reduce the risk of errors and fraud, misuse and unauthorized alteration;
2. Prepare Property Acknowledgement Receipt to situate accountability of properties;
3. Determine and assign permanent property number;
4. Ensure accurate and timely recording of transactions in property recording;
5. To provide guidelines and procedures to assist government agencies in coming up with reliable PPE balances that is verifiable as to existence, condition and accountability;
6. It shall be responsible for the actual count to ascertain the existence, completeness and condition of all PPEs owned by government agency;
7. In coordination with the Property Division/Unit, the Inventory Committee shall plan on how to conduct and complete the physical inventory within the prescribed period. It shall prepare a Physical Inventory Plan (PIP) containing, at the least, the specific assignments/duties of the Committee members, the cut-off date and a schedule specifying the dates and locations of the inventory taking activities from start up to the targeted completion of the physical inventory.
8. It shall submit the approved PIP to the COA Audit Team at least ten (10) calendar days before the scheduled start of inventory taking activities.
9. Property records shall be updated based on the results of the physical inventory and reconciled with accounting records to come up with the reconciled balances of PPE accounts to be considered as the correct balance of the agency's PPEs.
10. The Head of the Inventory Committee shall ensure that the inventory taking activities are executed in accordance with the approved PIP. In case there are planned activities/procedures that cannot be efficiently performed, he/she shall keep record of the alternative activities/procedures undertaken and the reasons for the deviation from the PIP;
11. It shall state clearly in the ICF condition of the PPEs, such as: in good condition, needing repair, unserviceable, obsolete, no longer needed, not used since purchase, etc.;
12. Upon completion of the physical count, the Inventory Committee shall prepare the Report on Physical Count on Property, Plant and Equipment (RPCPPE), using the prescribed format under the Accounting Manuals of the respective Sectors; and
13. Performs such other duties and functions as may be prescribed by law and competent authorities.

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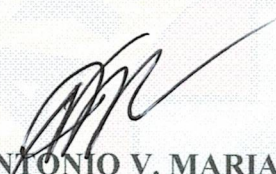
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Section 3. Separability Clause. If any provision of this Executive Order is declared invalid or unconstitutional, the other provisions not affected thereby shall remain valid and subsisting.

Section 4. Repealing Clause. All executive orders, proclamations, rules, regulations, previous issuance or parts thereof, inconsistent with the provisions of this Order are hereby repealed, amended and modified accordingly.

Section 5. Effectivity This Executive Order shall take effect immediately.

Done in the Municipality of Marcos, Ilocos Norte , this 16th of February 2021.


HON. ANTONIO V. MARIANO
Municipal Mayor

