



REPUBLIC OF THE PHILIPPINES
PROVINCE OF PANGASINAN
MUNICIPALITY OF ANDA
OFFICE OF THE MUNICIPAL MAYOR

EXECUTIVE ORDER NO. 41
Series of 2019

“AN ORDER CREATING THE INVENTORY COMMITTEE ON ALL THE EQUIPMENT THAT BELONGS TO THE MUNICIPAL GOVERNMENT OF ANDA, PANGASINAN”

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, Section 66 volume of the manual on the NGA’s provides that: “The Report of Physical Count of Property, Plant and Equipment (RPCPPE) shall be used to report the physical count of property plant and equipment by type as of given date, it shall be submitted to the auditor concerned not later than January 31 of each year”;

WHEREAS, the Commission on Audit (COA) in its annual observation report for the year ended December 31, 2018 noted that accuracy, existence and validity of the PPE account recorded in the books could not be ascertained due to the LGU’s failure to conduct complete physical inventory of PPE and prepare report thereon;

NOW THEREFORE, I, JOGANIE C. RARANG, Municipal Mayor of Anda, Pangasinan, 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 Anda, Pangasinan.

In the conduct of physical inventory of all equipment that belongs to the Local Government Unit, process provides:

SECTION 1. INVENTORY COMMITTEE

CHAIRPERSON : **REGINA C. CASULLA**, Municipal Treasurer

MEMBERS : **JEOPETER C. CASULLA**, Information Officer
JEFFREY CELESTE, Accounting Specialist/
Administrative Officer V
WILFREDA C. CELESTE, Administrative Aide IV
JOEL CARANZA, Carpenter I

SECTION 2. DUTIES AND FUNCTIONS

1. Conduct actual physical count of all property , plant and equipment of the LGU;
2. Prepare Property Acknowledgement Receipt to situate accountability of properties;
3. Determine and assign permanent property number;
4. Conduct physical count of all properties at least once a year and to submit a copy of Inventory Report using the prescribed form to the Audit Team, copy furnished the municipal accountant not later than January 31 every year thereafter to ensure accuracy of the PPE accounts presented in the financial statements;
5. Performs such other duties and functions as may be prescribed by law and competent authorities.

SECTION 3. EFFECTIVITY

This Executive Order shall take effect immediately.

Done in the Municipality of Anda, Pangasinan, this 12th day of November 2019.


JOGANIE C. RARANG
Municipal Mayor