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Republic of the Philippines
Quezon City

OFFICE OF THE MAYOR

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EXECUTIVE ORDER NO. 23 Series of 2024

AN ORDER CREATING AND ORGANIZING THE INVENTORY COMMITTEE FOR 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

WHEREAS, Property, Plant and Equipment (PPE) generally constitute a significant portion of the total assets of the City.

WHEREAS, the existence of enormous amounts of discrepancies in PPE account balances of the City Accounting Department and City General Services Department records causes the non-establishment of the accuracy of the PPE balances presented in the financial statement of the City. If not properly addressed, the same would cause an exception in the fairness of presentation of the financial position of the City.

WHEREAS, Commission on Audit (COA) Circular No. 2020-006, dated 31 January 2020 is issued to prescribe the Guidelines and Procedures in the Conduct of Physical Count of 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, in the implementation of the provisions of the COA Circular No. 2020-006, creation of Inventory Committee is necessary;

NOW THEREFORE, I, MA. JOSEFINA G. BELMONTE, by the powers vested in me by law as Mayor of Quezon City, do hereby order the following:

SECTION 1. Composition. Inventory Committee shall be composed of the following Officers of the Executive Department:

Chairperson :	City General Services Department (CGSD)
Members :	City Accounting Department (CAD)
	City Department of Engineering (CDE)
	City Architect Department (CArD)
	Parks Development and Administration Department (PDAD)
	City Assessor's Office (CAO)
	Housing Community Development and Resettlement Department (HCDRD)

SECTION 2. Functions. Pursuant to COA Circular No. 2020-006, the Inventory Committee shall exercise the following functions, but not limited to,

- a. Inventory Committee shall be responsible for the actual count to ascertain the existence, completeness and condition of all PPEs owned by the government agency.

- b. In coordination with the Property Division/Unit, the Inventory Committee shall plan/strategize 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.
- c. Inventory Committee shall submit the approved PIP to the COA Audit Team at least ten (10) calendar days before the scheduled start of inventory activities, and
- d. Perform duties and responsibilities in accordance with related laws, issuances and memorandum.

SECTION 3. Physical Inventory Plan. The PIP shall be submitted for the approval of the City Mayor within ninety (90) days from issuance of this Executive Order.

SECTION 4. Meeting and Quorum. The Committee shall meet as necessary upon call of the Chairperson. A majority of the members of the Committee shall constitute a quorum. The affirmative vote of the majority of the members constituting a quorum shall be necessary to approve the decision of the Committee.

All decisions recommended by the Committee shall be subject to the approval of the City Mayor.

In the absence of a regular member, an authorized representative may vote on their behalf during meetings, provided that prior notice of the member's absence and authorization of the representative has been communicated to the committee. The authorization shall be in writing and signed by the absent member, specifying the meeting/proceeding date and the name of the authorized representative.

SECTION 5. Technical Working Group. The Inventory Committee shall have a Technical and Support Staff, to be composed as follows:

- a. 2 member/s shall be designated by the CGSD
- b. 2 member/s shall be designated by the CAD
- c. 2 member/s shall be designated by the CDE
- d. 2 member/s shall be designated by the CARID
- e. 2 member/s shall be designated by the PDAD
- f. 2 member/s shall be designated by the CAO
- g. 2 member/s shall be designated by the HCDRD
- h. and relevant departments and/or offices


SECTION 6. Inventory Committee - Secretariat. The CGSD shall serve as secretariat of the Committee. The Secretariat shall assist in administration and clerical matters in respect of Committee meetings/activities.

SECTION 7. Dissemination. A copy of this Executive Order shall be furnished to the Office of the President, the Metro Manila Development Authority (MMDA), and the Commission on Audit for information and guidance, pursuant to Section 455 (1) (xii) of RA 7160, as amended, and shall be posted at the official website of the Quezon City Government.

SECTION 7. Repealing Clause. All issuances, orders, guidelines, rules and regulations inconsistent herewith are hereby repealed, amended or modified accordingly.

SECTION 8. Effectivity. This Order shall take effect immediately.

DONE, this 11 day of October 2024, Quezon City.


MA. JOSEFINA G. BELMONTE
City Mayor