



EXECUTIVE ORDER NO. 163

Series of 2020

AN EXECUTIVE ORDER CREATING THE MUNICIPAL INVENTORY COMMITTEE ON THE PHYSICAL COUNT ON THE ROAD NETWORK SYSTEM OF THE MUNICIPALITY OF SALCEDO, EASTERN SAMAR

WHEREAS, as the country moves towards development and road construction and development increases, there is a need for an accounting and reporting guideline for the local road networks construction and maintenance system;

WHEREAS, the Manual on the New Government Accounting System for Local Government Unit provides that public infrastructures which include roads shall be recorded in the Registry of Public Infrastructure and disclosed in the Notes to Financial Statements;

WHEREAS, to address this need, the Commission on Audit issued COA Circular No. 2015-008 dated November 23, 2015 which provides the accounting and reporting guidelines on the Local Roads Assessment Management System:

NOW THEREFORE, ATTY. MELCHOR L. MERGAL, Municipal Mayor of Salcedo, Eastern, by virtue of the powers vested in me by law do hereby order the creation of the Municipal Inventory Committee on the Physical Count on the Road Network System of the Municipality of Salcedo, Eastern Samar.

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

Atty. Melchor L. Mergal	Chairman
Felix G. Duran, Jr. , Municipal Accountant	Member
Amalia M. Omlang , GSO	Member
Engr. Gilzoso A. Apilado , Mun. Engineer	Member

Section 2. DUTIES AND FUNCTIONS. The Committee shall be vested with the following duties and functions.

Municipal Accountant

1. Preparation of journal voucher to record the beginning balance of the local road network and its components in the general ledger and the Local Road Network Ledger Card;
2. Support the JV with the Registry of Public Infrastructures for Roads working paper on the distribution of costs for the road components and

working paper on the determination of depreciated replacement cost for road components with no available cost per registry;

3. Keep and maintain subsidiary records for roads and road components for every road network; and

4. Prepare a lapsing schedule for the computation of the depreciation for each component at the end of the year.

General Services Officer

1. Maintain a Local Road Inventory and Road Map;

2. Keep a complete Local Road Network Property Card for all roads and its components.

Municipal Engineer

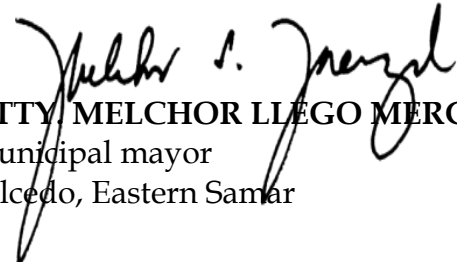
1. Provide the City Accountant and the General Services Officer with the complete description and cost segregation of road components for road projects.

Local Chief Executive

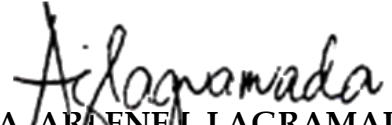
1. To enjoin the department heads compliance with the requirements of the circular.

Section 3. EFFECTIVITY. This Order shall take effect immediately upon approval thereof and shall remain in full force and effect unless revoked or amended by the Local Chief Executive.

Done in the Municipality of Salcedo, Eastern Samar this 18th day of May 2020.


ATTY MELCHOR LLEGO MERGAL
Municipal mayor
Salcedo, Eastern Samar

Certified correct:


MA. ARLENE J. LAGRAMADA
Secretary to the Mayor