



**EXECUTIVE ORDER NO. 060**

Series of 2025

**RECONSTITUTING AND MANDATING THE NAGA CITY PROPERTY,  
PLANT AND EQUIPMENT (PPE) INVENTORY SYSTEM**

**WHEREAS**, the procedures established for the One-Time Cleansing of Property, Plant and Equipment (PPE) accounts were not properly observed or followed in conformity with relevant Commission on Audit (COA) circulars, thereby defeating the purpose of updating the City's records and arriving at a realistic valuation of said PPE assets;

**WHEREAS**, the continued overstatement of asset value is attributable to years of failure to record accumulated depreciation, inadequate adjustment of booked valuation subsequent to asset improvements or replacement, and loose tracking of the assets' location and condition, rendering the city's financial statements unreliable;

**WHEREAS**, there is a critical need to reorganize the Inventory Committee into specialized bodies to check PPE records, verify existence, mark and attach a current value to each item, and subsequently update the city's records;

**NOW, THEREFORE, I, MARIA LEONOR G. ROBREDO**, Mayor of Naga City, by virtue of the powers vested in me by law, do hereby order the following:

**SECTION 1. REORGANIZATION OF THE INVENTORY COMMITTEE.** The Inventory Committee is hereby reorganized into distinct bodies to ensure efficient execution, administrative coordination, and strategic oversight over the Property, Plant, and Equipment (PPE) inventory:

1. The Strategic Advisory Committee (SAC)
2. The Technical Inventory Committees (TICs) – for Movable, Immovable and Infrastructure, and Lands; and
3. The Secretariat

All previously constituted Inventory Committees, including those established for specific asset classes such as Roads and Bridges, are hereby dissolved and their functions absorbed into the present structure. The results of previous inventories shall be reconciled and validated under this updated system.



Republic of the Philippines  
**OFFICE OF THE CITY MAYOR**  
City of Naga, 4400



**SECTION 1.1. THE STRATEGIC ADVISORY COMMITTEE (SAC).** The SAC is established to provide overall policy guidance, monitor progress, and ensure the timely completion of the systematic physical inventory of the City Government's PPE.

**Chairperson** : **FRANCISCO M. MENDOZA**  
City Councilor, SP Chairman on Committee on  
Infrastructure

**Members** : **ARTHUR F. ABONAL**  
Head, General Services Office

**ANGEL R. OJASTRO III**  
City Legal Officer

**RUBY R. SINGSON**  
City Accountant

**ELIZABETH R. VALIENTE**  
Head, Internal Affairs Service

**ANSEL B. MAÑO**  
Acting Head, City Procurement Office

**ELMER T. ALBO**  
Acting City Engineer

**SECTION 1.2. THE TECHNICAL INVENTORY COMMITTEES (TICs).** Three Technical Inventory Committees (TICs) are hereby constituted as the primary operational bodies tasked with conducting the systematic physical inventory of the City Government's PPEs, guided by relevant COA and DILG-DBM-COA issuances.

**A. TIC for Movables.**

**Coverage:** Vehicles, machinery, equipment, ICT assets, furniture, and other movable PPE.



Republic of the Philippines  
**OFFICE OF THE CITY MAYOR**  
City of Naga, 4400



- Chairperson** : **JEAN MORAL**  
General Services Office
- Members** : **CHRISTIAN PLANTADO (Team A)**  
General Services Office
- MAR FRANCE DUMAWAL (Team B)**  
General Services Office
- SHEENA MAY PANGILINAN (Team C)**  
General Services Office
- JENNY ALIPANTE**  
City Accounting Office
- JOSE ROLANDO TANDOG**  
City Population and Nutrition Office
- GLENN PEÑAFLOR**  
Lingkod Barangay Office

**B. TIC for Immovables and Infrastructure.**

**Coverage:** Buildings, permanent structures, roads, bridges, drainage, flood control, and other infrastructure assets.

- Chairperson** : **JOSE RIGOR ARDEZA**  
City Engineer's Office
- Members** : **CHRISTY AMPARO PANIZAL**  
General Services Office
- NIERVA, ERVIN**  
City Engineer's Office
- RAFAELITO ZAMORA**  
City Engineer's Office



Republic of the Philippines  
**OFFICE OF THE CITY MAYOR**  
City of Naga, 4400



**JORGE A. BOTIN**  
City Accounting Office

The TIC for Immovables and Infrastructure shall reconcile the results of the nearly completed Roads and Bridges inventory with the Accounting Office's PPE records to ensure consistency and accuracy.

**C. TIC for Lands**

**Coverage:** Land parcels and other real properties owned or controlled by the City Government.

**Chairperson** : **CHRISMUND LEAÑO**  
City Legal Office

**Members** : **REPRESENTATIVE**  
General Services Office

**RAYNOLD ALAMER**  
City Assessor's Office

**AIMME ALBA**  
Housing and Settlements Development Office

**CHANELLE NICOLE ABAN**  
Housing and Settlements Development Office

**MARIVIC ALTABANO**  
City Accounting Office

**JULIAN VILLA**  
City Mayor's Office

**SECTION 1.3. THE SECRETARIAT.** A Secretariat is hereby constituted to provide administrative, technical, and logistical support to the SAC and TICs. The Secretariat shall ensure efficient coordination, documentation, and record-keeping of all activities, meetings, and reports related to the PPE inventory.



Republic of the Philippines  
**OFFICE OF THE CITY MAYOR**  
City of Naga, 4400



**Head** : **KAYNE RAYNES**  
City Accounting Office

**Members** : **EISEL BALCUEVA**  
General Services Office

**MARY JEAN AGAPITO**  
Internal Audit Service

**SECTION 2. FUNCTIONS AND MANDATES OF THE TIC.** The Technical Inventory Committee shall:

1. Conduct a systematic physical inventory of the city government's PPEs.
2. Verify the existence or non-existence of each PPE item.
3. Mark and attach a value to each PPE item using the prescribed COA forms, and subsequently update the city's records.
4. Check and update the PPE records of the city government.
5. Be guided by the relevant issuances of the Commission on Audit

**SECTION 2.1. FUNCTIONS AND MANDATES OF THE SECRETARIAT.** The Secretariat shall:

1. Prepare and maintain all official records, minutes, and documentation of committee activities;
2. Facilitate communication and coordination between the SAC, TICs, and concerned departments and offices;
3. Track timelines and ensure the timely submission of required reports; and
4. Provide logistical and administrative support necessary for the completion of the PPE inventory and valuation.



**SECTION 3. STAFFING AUTHORITY AND COLLABORATION.** The SAC, TICs, and the Secretariat are empowered to identify and authorize the required staff to effectively complete the physical inventory and valuation within the mandated timeline. The SAC, upon recommendation by the TICs and the Secretariat, may draw on personnel from other offices to augment technical or administrative needs.

Heads of departments and offices shall ensure the availability and deployment of their personnel to assist the Inventory Committee whenever required.

**SECTION 4. TIMELINE AND DELIVERABLES.** The systematic physical inventory shall be completed within a defined period from the constitution of the committee, with the following mandatory schedule:

Activity	Target Completion Date
Physical Count and Data Verification	December 31, 2025
Valuation, Marking, and Record Updating	January 15, 2026
Initial Report Submission to the City Mayor	January 16, 2026

**SECTION 5. REPORTING.** The Technical Inventory Committees (TICs), with assistance from the Secretariat, shall compile and consolidate all reports related to the PPE inventory and submit them to the SAC on or before November 10, 2025.

The SAC shall keep the City Mayor informed of the progress and results of the inventory and valuation process.

For assets previously inventoried by other committees—particularly roads and bridges—the TIC for Immovables and Infrastructure shall conduct the necessary reconciliation with the Accounting Office’s records and include the same in its final report.

**SECTION 6. REPEALING CLAUSE.** All issuances and orders inconsistent with this Order are hereby repealed, amended, or modified accordingly.

**SECTION 7. SEPARABILITY CLAUSE.** If any provision of this Order is declared unconstitutional or invalid, the other provisions not affected thereby shall remain in full force and effect.



Republic of the Philippines  
**OFFICE OF THE CITY MAYOR**  
City of Naga, 4400



**SECTION 8. EFFECTIVITY.** This Order shall take effect immediately and shall remain in effect unless otherwise revoked or amended, or until superseded by an ordinance.

**DONE** in the City of Naga, this 27th day of October, 2025.

  
**MARIA LEONOR GERONA ROBREDO**  
City Mayor

Attested by: **RAYNOR RODRIGUEZ**  
