EXECUTIVE ORDER NO. JS2025-80

AN ORDER REORGANIZING THE MUNICIPAL PROPERTY INVENTORY AND DISPOSAL COMMITTEE IN THE MUNICIPAL GOVERNMENT OF MARILAO, BULACAN, PRESCRIBING ITS COMPOSITION, POWERS, AND FUNCTIONS, AND FOR OTHER PURPOSES

WHEREAS, Section 17 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, mandates Local Government Units (LGUs) to exercise powers necessary and appropriate for efficient and effective governance, including the management, safekeeping, utilization, and disposal of local government property;

WHEREAS, under the Government Auditing Code of the Philippines (Presidential Decree No. 1445), all government property, including property of Local Government Units, shall be accounted for, safeguarded, and disposed of in accordance with existing laws, rules, and auditing standards;

WHEREAS, COA and the Department of Budget and Management (DBM) Joint Circular No. 2024-1 issued on January 30, 2024, adopting the Revised Manual on the Disposal of Government Properties, institutionalizes the Disposal Committee in all government entities, including LGUs, and sets out its core composition, powers, and functions, including: inspection and appraisal of properties proposed for disposal; determination of appropriate mode of disposal; conduct of the actual disposal proceedings; and ensuring that disposed properties are properly documented and cleared from accountability and from the books;

WHEREAS, the same guidance requires that representatives from Property/Supply and Accounting participate in the committee to ensure accurate physical inspection, valuation, and proper recording and derecognition of assets in the books;

WHEREAS, COA further requires LGUs to conduct periodic physical inventory of Property, Plant, and Equipment (PPE), reconcile Property and Accounting records, and ensure that no property is written off, dropped from the books, or condemned without proper inspection, appraisal, and documentation such as the Inventory and Inspection Report of Unserviceable Property (IIRUP), Waste Materials Report (WMR), and approved mode of disposal;

WHEREAS, the efficient and lawful disposal of unserviceable, obsolete, damaged, lost, or excess property prevents the unnecessary accumulation of idle assets, eliminates avoidable storage and carrying costs, relieves accountable officers of property that is no longer usable, and promotes transparency and audit readiness for the Municipality;

NOW, THEREFORE, I, **ATTY. JEMINA M. SY**, Municipal Mayor of the Municipality of Marilao, Province of Bulacan, by virtue of the powers vested in me by law, do hereby order:

SECTION 1. REORGANIZATION.

There is hereby reorganized the MUNICIPAL PROPERTY INVENTORY AND DISPOSAL COMMITTEE (hereinafter, the "Committee") of the Municipal Government of Marilao, Bulacan.

The Committee shall serve as both: (a) the central body for the conduct and validation of physical inventory of all Property, Plant, and Equipment (PPE), semi-expendable property, and other accountable property of the Municipality; and

(b) the Disposal Committee mandated under COA-DBM Joint Circular No. 2024-1 for purposes of inspection, appraisal, valuation, recommendation of disposal, and conduct of disposal proceedings for unserviceable, obsolete, or otherwise disposable municipal property.

SECTION 2. COMPOSITION.

2.1 Core Members. In line with COA-DBM Joint Circular No. 2024-1, the Committee shall be composed as follows:

Chairperson	:	**ATTY. KATHYRIN FE D. PIOQUINTO** Municipal Mayor
Vice-Chairpersons	:	**CENON M. MAYOR** Executive Assistant
		RICH FRANCIS D. ALVAREZ Supply Officer
Members	:	**ATTY. JOHN JOSEPH S. TOLENTINO** Municipal Legal Officer
		ELENA P. SALAZAR Municipal Accountant
		ROSALIE S. VILLADOS Municipal Budget Officer
		MIRAQUEL B. LEGACION Municipal Treasurer
		ENGR. MAGTANGGOL C. SAN MIGUEL Municipal Engineer
		KAREN ROSE D. VICENTE Head, Municipal Information Technology Section (MITS)
SECRETARIAT	:	General Services Office (GSO)

2.2 Additional Members.
The Chairperson may designate additional members or resource persons (for example, from the Motorpool, Health Office for biomedical equipment, or Disaster Risk Reduction and Management Office for rescue equipment) when the properties for inspection and disposal fall under their technical expertise, provided that the core composition stated in Section 2.1 is retained.

2.3 Representation of the Mayor.
The Municipal Mayor remains the approving authority for the constitution of this Committee and for approval of recommended modes of disposal, consistent with COA Circular No. 89-296 and the COA-DBM Joint Circular No. 2024-1.

SECTION 3. MANDATE AND SCOPE.

The Committee shall cover all movable government property of the Municipality of Marilao, including but not limited to furniture and fixtures, office equipment, ICT equipment, vehicles, rescue and safety gear, medical equipment, tools, machinery, semi-expendable property, supplies and materials which have become unserviceable, obsolete, beyond economical repair, unsafe, or in excess of operational requirements.

Real property (land and buildings) and public records are outside the regular scope of this Committee and shall be subject to separate legal processes, unless otherwise allowed under applicable laws and COA regulations.

SECTION 4. POWERS AND FUNCTIONS.

In accordance with COA-DBM Joint Circular No. 2024-1, COA Circular No. 89-296, and other applicable issuances, the Committee shall:

4.1 Inventory and Verification

a. Direct, coordinate, and validate the periodic physical inventory of all property, plant, and equipment (PPE), semi-expendable property, and other accountable property of the Municipal Government.

b. Ascertain the existence, completeness, condition, utilization, location, and accountability of such property, and reconcile results with Property and Accounting records, consistent with COA inventory guidance.

c. Require all offices/departments to submit updated Inventory Custodian Slips, Property Acknowledgment Receipts, stock cards, and similar accountability documents.

4.2 Evaluation for Disposal

a. Receive from offices/departments the Inventory and Inspection Report of Unserviceable Property (IIRUP), Waste Materials Report (WMR), Property Transfer Report (PTR), and other supporting documents covering properties proposed for disposal.

b. Conduct actual ocular inspection, technical assessment, and condition rating of the items proposed for disposal.

c. Determine whether each property is: unserviceable beyond economical repair; obsolete or no longer responsive to current service requirements; unsafe or hazardous to store/use; or in excess of operational need.

4.3 Appraisal and Valuation

a. Appraise and set the final appraised value of properties identified for disposal, using acceptable valuation bases under COA-DBM Joint Circular No. 2024-1 and other applicable COA guidelines.

b. Ensure that valuation is properly documented and defensible for audit.

4.4 Recommendation of Mode of Disposal

a. Determine the most appropriate mode of disposal (e.g., public auction, sale through negotiation under justifiable circumstances, transfer to other government entities, condemnation/destruction, cannibalization/stripping of serviceable parts, donation where authorized by law, or other lawful modes).

b. Prepare a written recommendation to the Municipal Mayor as the approving authority.

4.5 Conduct of Disposal Proceedings

a. Upon approval of the Municipal Mayor, supervise and/or conduct disposal proceedings such as public auction, negotiated sale (when justified), or condemnation/destruction of property deemed valueless or hazardous.

b. Ensure adequate posting/publicity to attract bidders, proper documentation of bids, and transparent award consistent with COA rules on public auction and fair evaluation of tenders.

c. Oversee turnover/withdrawal of disposed items only after full payment (for sale/auction) or after proper documentation for destruction/condemnation.

4.6 Records, Accountability, and Book Adjustments

a. Ensure that all properties disposed of are supported by complete documentation, including IIRUP, WMR, appraisal sheets, Minutes of Auction/Disposal, Notice of Award, Proof of Payment/Turnover, Certificate of Destruction (if condemned), and Property Transfer/Turnover documents.

b. Endorse to the Accounting Office and Property Unit the documentation required to (i) drop the disposed item from the Property, Plant, and Equipment (PPE) ledger and (ii) clear the accountability of the end-user or accountable officer.

c. Ensure that no property is dropped from the municipal books or physically released/disposed without COA-validated supporting records.

4.7 Data Protection and Hazardous Materials

a. Ensure the secure extraction, wiping, and safekeeping of confidential or sensitive government data from ICT/electronic equipment prior to disposal.

b. For hazardous, biomedical, chemically contaminated, or safety-risk items, coordinate with competent regulatory offices (e.g., Municipal Health Office, DENR-accredited service providers) to ensure compliance with RA 6969 on hazardous wastes and RA 9003 on ecological solid waste management.

4.8 Reporting

a. Submit periodic reports to the Municipal Mayor on inventory status, assets recommended for disposal, assets already disposed, and assets dropped from the books.

b. Furnish copies to the Municipal Accountant and the resident COA Audit Team as required for audit.

SECTION 5. ROLE OF ALL MUNICIPAL OFFICES AND DEPARTMENTS.

5.1 Every office/department/unit of the Municipal Government shall:

(a) Maintain custody and accountability of all issued property;

(b) Conduct regular internal inventory of their issued assets; and

(c) Submit to the Committee an IIRUP and related documents for any property that is unserviceable, obsolete, beyond economical repair, unsafe, or in excess of need.

5.2 No office/department may unilaterally dispose of, cannibalize, donate, sell, junk, or otherwise release municipal property without the written authority of the Municipal Mayor upon recommendation of the Committee.

SECTION 6. MEETINGS AND QUORUM.

6.1 The Committee shall meet as often as necessary upon call of the Chairperson.

6.2 A majority of all members (Chairperson or Vice-Chairperson plus at least three [3] members) shall constitute a quorum to conduct inspection, appraisal, and recommendation.

6.3 All actions and recommendations shall be recorded in formal Minutes signed by attending members.

SECTION 7. SECRETARIAT.

The Secretariat, to be housed under the General Services / Property Unit, shall:

a. Maintain all records, minutes, appraisal sheets, publication/posting proofs, bidding/auction documents, and Certificates of Disposal/Destruction;

b. Prepare communications to departments, bidders, COA, and other entities;

c. Coordinate with the Accounting Office to ensure timely derecognition of assets from the books; and

d. Prepare consolidated quarterly and year-end reports for the Municipal Mayor and for audit reference.

SECTION 8. FUNDING.

All necessary logistical, administrative, and publication/posting expenses incidental to inspection, appraisal, public auction, negotiated sale, condemnation, hauling, storage, destruction, secure data wiping, environmental treatment, and documentation shall be charged against available funds of the Municipal Government of Marilao, subject to applicable budgeting, accounting, and auditing rules and regulations.

SECTION 9. SEPARABILITY.

If any provision of this Executive Order is declared invalid or unconstitutional, the remaining provisions not affected thereby shall continue to be in full force and effect.

SECTION 10. REPEALING CLAUSE.

All previous Executive Orders, Memoranda, Office Orders, or other issuances inconsistent with this Executive Order are hereby amended, modified, or repealed accordingly.

SECTION 11. EFFECTIVITY.

This Executive Order shall take effect immediately.

DONE this 24th day of **October 2025**, at the Municipality of Marilao, Province of Bulacan.

ATTY. JEMINA M. SY
Municipal Mayor