



**EXECUTIVE ORDER NO. 12**  
Series of 2023

**RECONSTITUTING THE PROPERTY INVENTORY, APPRAISAL AND DISPOSAL COMMITTEE OF THE MUNICIPAL GOVERNMENT OF ITOGON, PROVIDING FOR ITS COMPOSITION, DUTIES AND FUNCTIONS AND FOR OTHER PURPOSES.**

**WHEREAS**, Section 2 of P.D. 1445 declares it a policy of then State that all resources of the government shall be managed, expended or utilized in accordance with laws and regulations, and safeguarded against loss or wastage through illegal or improper disposition, with the end view of ensuring efficiency, economy and effectiveness in the operation of government;

**WHEREAS**, consistent with the aforementioned law, subsequent issuances to include Executive Order No. 888, COA Circular Nos. 89-296 and 92-386 and pertinent provisions of the Local Government Code vested upon the Local Chief Executive the responsibility for supply and property management in local government units from procurement, utilization and disposal;

**WHEREAS**, COA Circular No. 92-386 prescribes the rules and regulations on supply and property management in local government units by providing for an improved system of procurement, care, utilization, custody and disposal of its supply and property;

**WHEREAS**, in accordance with the Manual on the New Government Accounting System (NGAS) for LGU, the Local Chief Executive shall require periodic physical inventory of supplies or property, physical count of inventory items by type conducted every semester, and physical count of property, plant or equipment by type made annually;

**WHEREAS**, COA Circular No. 2020-006 also prescribes the guidelines and procedures on inventory taking, recognition of those found at station and disposition for non-existing and/or missing property, plant and equipment items for one time cleansing of PPE accounts of government agencies to establish PPE balances that are verifiable as to existence, condition and accountability which shall be conducted by an inventory committee created by the Head of Agency for the purpose;

**WHEREAS**, the general policy, procedures and systems governing proper disposal of government property was set forth under COA Circular No. 92-386 which shall be undertaken by a Disposal Committee to be created by the LCE as provided under DBM NBC 405, series of 1992;

**NOW THEREFORE**, by virtue of the powers vested in me as Municipal Mayor of the Municipality of Itogon, I, **BERNARD S. WACLIN** hereby ORDER as follows:

Section 1. *Composition.* The Inventory, Appraisal and Disposal Committee of the Municipal Government of Itogon is hereby reconstituted and shall be composed of the following:

Chairman: **MR. ARNEL F. BAHINGAWAN**  
Municipal Administrator

Members: MS. IRENE F. FERNANDO  
Municipal Treasurer  
ATTY. FARIDA D. ROMILLO-MATEO  
Municipal Accountant  
ENGR. IMELDA F. NUGUID  
MPDC  
ENGR. AVELINO S. MEDINA JR.  
Municipal Assessor  
ENG. GENARO B. CANITE JR.  
Acting Municipal Engineer  
MR. ROCK H. CARIÑO  
S.B. Secretary  
MS. JENNIFER B. WAYAN  
Supply Officer III  
MR. MELVIN C. LARON  
Chief Mechanic

Observer: COA Representative

Section 2. *Duties and Functions.* The Inventory, Appraisal and Disposal Committee shall perform the following duties and functions governing supply and property management except procurement stage:

2.1. **Property Inventory:**

- a. Conduct an actual physical count or inventory of all property, plant and equipment of the Municipal Government at least once a year to ascertain its existence, completeness and condition. After which, shall reconcile the result of such activity with the property and accounting records of the Municipal Accounting Office
- b. Consistent with item 5.9 of COA Circular 2020-06, shall prepare a Property Inventory Plan and forward the same to the Municipal Mayor for his approval, furnishing copy of the approved PIP to the COA Auditor 10 days before the inventory taking activities. Provided further that for the one time cleansing of PPE account balances, the committee shall be guided by the guidelines set forth under COA Circular 2020-06.
- c. Maintain an updated record of all property, plant and equipment clearly indicating therein the condition of each PPE such as functional, in good condition, needing repair, unserviceable, unused, obsolete, junk or scrap, and others;
- d. Upon completion of the physical count, shall prepare the Report on Physical Count on Property, Plant and Equipment (RPCPPE) using the prescribed format under Accounting Manuals which shall be certified by the committee members and to be attested to be the COA Representative and finally submit the same to the Municipal Mayor for his approval.

2.2. **Property Appraisal.**

- a. The committee shall conduct appraisal to establish valuation of the inventory to determine the unit value or unit cost of the articles or items counted or the total cost of an asset, or to attain more realistic valuation to ensure that the Municipal Government recovers a fair return from the disposal of its properties.

- b. Conduct appraisal activity in accordance with the guidelines set forth under COA Circular No. 2020-06 (items 6.2.11 and 6.2.12) and COA Memorandum Circular No. 98-569-A or the Revised Guidelines on the Appraisal of Government Properties except Real Estate, Antique Property and Works of Art, and such other guidelines, whichever is applicable;
- c. As far as practicable, shall conduct appraisal activities in accordance with the following procedures:
  - Conduct ocular inspection of unserviceable, obsolete, confiscated, forfeited or seized, abandoned, excess or surplus, junk or scrap materials and equipment to be appraised to assess its physical condition and determine condition ratings;
  - Seek price reference information; and
  - Compute the appraised value by following the revised formula on appraisal of government properties, except real estate, antiques and works of art.

### 2.3. Property Disposal.

- a. The committee shall identify and verify assets that may be disposed of and thereafter, file an application for disposal to the Commission on Audit supported with appropriate documents;
- b. Shall recommend to the Municipal Mayor the mode of disposal as appropriate and most advantageous to the government;
- c. Shall set a minimum bid price for every item or property to be sold or disposed;
- d. Endorse to the Bids and Awards Committee any property that are due for disposal through sale for the purpose of conducting public bidding;
- e. Shall inform the Commission on Audit of the schedule of opening of bids or condemnation or destruction of municipal property, whichever is applicable, at least five days before the scheduled time;
- f. Keep and maintain an updated records of all activities relative to disposal process.

Provided further, that the committee shall always invite the presence of the COA Representative in all stages of property management such as inventory, appraisal and disposal for the latter to witness the conduct of said activity.

Section 3. *Secretariat, Duties and Functions.* The secretariat of the Inventory, Appraisal and Disposal Committee is hereby reorganized and shall be composed of the following:

1. MS. MA. LEONORA M. SANTOS, Accounting Clerk III
2. MS. DOLORES G. GALUNZA, Records Officer III
3. MR. ALJHON K. CUYAHON, Assessment Clerk III

The Secretariat shall provide administrative support services to the committee to include, but not limited to the following:

1. Preparation and dissemination of notice of meetings and other official communications;
2. Documentation of proceedings and activities of the committee and generation of copies thereof whenever required by the committee, or appropriate authorities;
3. Shall be the central repository of all documents and records of the committee and as such, shall be responsible for the safekeeping and systematic filing thereof;
4. Perform other tasks as may be required in accordance with its duties and functions.

Section 4. *Separability Clause*. If for any reason or reasons, any part or provision of this Executive Order shall be held unconstitutional or invalid by court or by competent authority, parts or provisions thereof which are not affected thereby shall continue to be in full force and effect.

Section 5. *Repealing Clause*. All administrative orders or parts thereof that are inconsistent herewith or parts hereof are deemed repealed or modified accordingly.

Section 6. *Effectivity*. This Executive Order shall take effect immediately.

**DONE** this 13<sup>th</sup> day of June, 2023 at Itogon, Benguet.

  
**HON. BERNARD S. WACLIN**  
Municipal Mayor