



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



EXECUTIVE ORDER NO. 037

Series of 2025

**RECONSTITUTING THE NAGA CITY DISPOSAL COMMITTEE AND
PRESCRIBING GUIDELINES FOR THE DISPOSAL OF GOVERNMENT
PROPERTY IN ACCORDANCE WITH LAW AND THE REVISED MANUAL ON
THE DISPOSAL OF GOVERNMENT PROPERTIES**

WHEREAS, Section 379 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, provides that when property of a local government unit has become unserviceable or no longer needed, such property shall, upon inspection and appraisal by the local auditor or his duly authorized representative or by the COA, be disposed of in accordance with applicable rules, and if valueless, destroyed in the presence of the auditor or his representative;

WHEREAS, Section 381 of the same Code authorizes the transfer without cost of property no longer needed to another government office or agency, subject to appraisal and sanggunian approval;

WHEREAS, the Commission on Audit (COA), through Circular No. 89-296 and related issuances, has prescribed procedures for the appraisal and disposal of government property, plant, and equipment, and in 2024, together with the Department of Budget and Management (DBM), issued Joint Circular No. 2024-1 adopting the Revised Manual on the Disposal of Government Properties, which requires the Disposal Committee to conduct inspection, appraisal, and recommend the appropriate mode of disposal;

WHEREAS, the timely and lawful disposal of unserviceable, obsolete, and excess properties strengthens accountability, relieves accountable officers of unnecessary responsibilities, optimizes the use of government resources, and ensures compliance with auditing and environmental standards;

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



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SECTION 1. CONSTITUTION OF THE DISPOSAL COMMITTEE. The Naga City Disposal Committee is hereby reconstituted, composed of the following officials by position:

- Chairperson** : **ARTHUR ABONAL**
Head, General Services Office
- Vice-Chairperson** : **RUBY SIINGSON**
City Accountant
- Members** : **MARIA SOCORRO R. GAYANILO**
City Treasurer

JESUS DEL VILLAR
Acting City Budget Officer

ANSELMO MAÑO
Acting City Procurement Officer

Representative of the Naga City People's Council
(NCPC)

The General Services Department shall serve as the Secretariat, tasked with record-keeping, maintaining the Disposal Registry, preparing minutes, and ensuring compliance with posting, publication, and documentation requirements.

The City Budget Office shall likewise provide technical assistance to the Committee in determining book values, computing depreciation, and preparing valuation data, but the Committee as a whole shall remain responsible for appraisal and recommendations.

SECTION 2. FUNCTIONS OF THE DISPOSAL COMMITTEE. The Disposal Committee shall:

- A. Conduct inspection and appraisal of unserviceable, obsolete, or excess properties, in coordination with the concerned department or office, and in



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- the presence of the City Auditor or his duly authorized representative, or by COA, as required by law;
- B. Determine the appraised value and recommend the appropriate mode of disposal in accordance with the Revised Manual on the Disposal of Government Properties;
 - C. Supervise the conduct of public auctions or negotiated sales, as applicable;
 - D. Recommend transfers or donations to other government entities, subject to sanggunian approval pursuant to Section 381 of the Local Government Code;
 - E. Certify the destruction of valueless property in the presence of a COA representative;
 - F. Ensure proper documentation of all actions taken, for purposes of audit and transparency; and
 - G. Perform such other functions as may be specified by law, rules, or subsequent issuances of competent authorities.

SECTION 3. ROLE OF DEPARTMENTS AND OFFICES. All departments and offices shall regularly identify unserviceable, obsolete, or excess properties under their custody and prepare the Inventory and Inspection Report of Unserviceable Property (IIRUP), to be submitted to the General Services Department as basis for Committee inspection and appraisal. No property shall be dropped from the books without COA-validated documentation.

SECTION 4. PRESCRIBED MODES OF DISPOSAL. Disposal shall be carried out strictly in accordance with law and the Revised Manual on the Disposal of Government Properties, including:

- A. Public auction as the default mode;
- B. Negotiated sale only when authorized under the rules;
- C. Transfer or donation to another government agency or LGU, with sanggunian approval where required;
- D. Destruction of valueless items in the presence of a COA representative; and
- E. Environmentally compliant disposal of hazardous or electronic waste in accordance with Republic Act No. 6969 and other applicable regulations.

SECTION 5. TRANSPARENCY AND ACCOUNTABILITY. The Secretariat shall maintain a Disposal Registry listing the description, appraised value, mode of



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disposal, date of auction or transfer, recipient or winning bidder, and supporting documents. The Registry shall be available for audit and for public disclosure consistent with transparency principles.

SECTION 6. SUPPLETORY APPLICATION. This Order shall be implemented in accordance with the Revised Manual on the Disposal of Government Properties. In case of conflict, the latter shall prevail.

SECTION 7. AMENDMENTS AND INTERPRETATION. This Order may be amended or supplemented as may be deemed necessary, and shall be interpreted to give full force and effect to the attainment of the declared policy and the operationalization of the principles of good governance.

SECTION 8. REPEALING CLAUSE. All issuances and orders inconsistent with this Order are hereby repealed, amended, or modified accordingly.

SECTION 9. 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.

SECTION 10. 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 20th day of August, 2025.


MARIA LEONOR GERONA ROBREDO
City Mayor

Attested by:  **RAYNOR RODRIGUEZ**



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