MEMORANDUM CIRCULAR
NO. 2011-134

TO: ALL PROVINCIAL GOVERNORS, CITY MAYORS, MUNICIPAL MAYORS, DILG REGIONAL DIRECTORS AND THE REGIONAL GOVERNOR OF THE AUTONOMOUS REGION IN MUSLIM MINDANAO

SUBJECT: AMENDING DILG MEMORANDUM CIRCULAR NO. 2010-83, SERIES, 2010, TITLED, FULL DISCLOSURE OF LOCAL BUDGET AND FINANCES, AND BIDS AND PUBLIC OFFERINGS, AS AMENDED

In furtherance of the Full Disclosure Policy, all Local Chief Executives are to be guided with what documents to be posted on a quarterly basis, the modalities of posting and the conspicuous places where the documents may be posted:

Documents to Post on a Quarterly Basis

- **Within 1st Quarter (January – March)**
  1. Previous and Current Years, Annual Budget Report
  2. Previous and Current Years, Annual Procurement Plan or Procurement List
  3. Previous and Current Years, Special Education Fund Income and Expenditure Estimates
  4. Previous and Current Years, Statement of Debt Service
  5. Previous and Current Years, Annual Gender and Development Accomplishment Report
  6. Previous and Current Years, Statement of Receipts and Expenditures
  7. Previous Year, Quarterly Statement of Cash Flow
  8. Previous Year, Items to Bid
  9. Previous Year, Report of Special Education Fund Utilization
  10. Previous Year, Trust Fund (PDAF) Utilization
  11. Previous Year, Bid Results on Civil Works and Goods and Services
  12. Previous Year, Abstract of Bids As Calculated
  13. Previous Year, 20% Component of the Internal Revenue Allotment Utilization
  14. Previous and Current Years, Supplemental Procurement Plan, if any

- **Within 2nd Quarter (April – June)**
  1. Current Year, Annual Budget Report
  2. Current Year, Annual Procurement Plan or Procurement List
  3. Current Year, Special Education Fund Income and Expenditure Estimates
  4. Current Year, Statement of Debt Service
  5. Current Year, Annual Gender and Development Accomplishment Report
  6. Current Year, Statement of Receipts and Expenditures
7. 1st Quarter, Current Year, Statement of Cash Flow  
8. 1st Quarter, Current Year, Items to Bid  
9. 1st Quarter, Current Year, Report of Special Education Fund Utilization  
10. 1st Quarter, Current Year, Trust Fund (PDAF) Utilization  
11. 1st Quarter, Current Year, Bid Results on Civil Works and Goods and Services  
12. 1st Quarter, Current Year, Abstract of Bids As Calculated  
13. 1st Quarter, Current Year, 20% Component of the Internal Revenue Allotment Utilization  
14. Current Year, Supplemental Procurement Plan, if any  

- **Within 3rd Quarter (July – September)**  
  1. Current Year, Annual Budget Report  
  2. Current Year, Annual Procurement Plan or Procurement List  
  3. Current Year, Special Education Fund Income and Expenditure Estimates  
  4. Current Year, Statement of Debt Service  
  5. Current Year, Annual Gender and Development Accomplishment Report  
  6. Current Year, Statement of Receipts and Expenditures  
  7. 1st and 2nd Quarter, Current Year, Statement of Cash Flow  
  8. 1st and 2nd Quarter, Current Year, Items to Bid  
  9. 1st and 2nd Quarter, Current Year, Report of Special Education Fund Utilization  
  10. 1st and 2nd Quarter, Current Year, Trust Fund (PDAF) Utilization  
  11. 1st and 2nd Quarter, Current Year, Bid Results on Civil Works and Goods and Services  
  12. 1st and 2nd Quarter, Current Year, Abstract of Bids As Calculated  
  13. 1st and 2nd Quarter, Current Year, 20% Component of the Internal Revenue Allotment Utilization  
  14. Current Year, Supplemental Procurement Plan, if any  

- **Within 4th Quarter (October– December)**  
  1. Current Year, Annual Budget Report  
  2. Current Year, Annual Procurement Plan or Procurement List  
  3. Current Year, Special Education Fund Income and Expenditure Estimates  
  4. Current Year, Statement of Debt Service  
  5. Current Year, Annual Gender and Development Accomplishment Report  
  6. Current Year, Statement of Receipts and Expenditures  
  7. 1st to 3rd Quarter, Current Year, Statement of Cash Flow  
  8. 1st to 3rd Quarter, Current Year, Items to Bid  
  9. 1st to 3rd Quarter, Current Year, Report of Special Education Fund Utilization  
  10. 1st to 3rd Quarter, Current Year, Trust Fund (PDAF) Utilization  
  11. 1st to 3rd Quarter, Current Year, Bid Results on Civil Works and Goods and Services  
  12. 1st to 3rd Quarter, Current Year, Abstract of Bids As Calculated  
  13. 1st to 3rd Quarter, Current Year, 20% Component of the Internal Revenue Allotment Utilization  
  14. Current Year, Supplemental Procurement Plan, if any
Modality of Posting,
By Type of Local Government

1. For a **Provincial or City Government**, financial documents are to be posted through the following means:
   a) LGU website; AND
   b) at least three (3) publicly accessible and conspicuous places within the province or city, OR, to be published in a newspaper of general circulation in the territorial jurisdiction of the local government unit.

2. For a **Municipal Government**, financial documents are to be posted through the following means:
   a) LGU website, if any; OR
   b) at least three (3) publicly accessible and conspicuous places within the municipality; OR
   c) to be published in a newspaper of general circulation in the territorial jurisdiction of the local government unit.

**Conspicuous Places, Defined**

Conspicuous places refer to the provincial capitol, city hall, municipal hall, barangay hall, and government-owned facilities to include, but not limited to, social center, gymnasium, auditorium, manpower development center, training center, transport terminal, public market, public school, health station or center and hospital.

Likewise, such required documents may also be posted in privately-owned buildings or facilities where the general public usually converges, including those owned by religious groups, and the Chamber of Commerce, subject to their consent. Provided, That, the cost of installing a bulletin board for the purpose shall be borne by the concerned local government.

**Information Sharing With Civil Society Organizations and the Private Sector**

Local Chief Executives, upon request, are to provide copies of the above-listed financial documents to the media, civic, basic sector, and business groups.

**Dissemination**

All DILG Regional Directors and the ARMM Regional Governor are directed to cause the widest dissemination of this Memorandum Circular to local authorities within their areas of jurisdictions.

For strict compliance.

\[Signature\]

JESSE M. ROBREDO
Secretary

Republic of the Philippines
Department of Interior
and Local Government