OFFICE OF THE SECRETARY

MEMORANDUM CIRCULAR

NO. 2013-140

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

SUBJECT: IMPLEMENTING GUIDELINES ON THE FULL DISCLOSURE OF LOCAL BUDGET AND FINANCES, AND BIDS AND PUBLIC OFFERINGS

Legal and Administrative Authority

- Article II, Section 28 of the Philippine Constitution states: Subject to reasonable conditions prescribed by law, the State adopts and implements a policy of full public disclosure of all its transactions involving public interest.

- Section 84 of Republic Act No. 10352 (General Appropriations Act) FY 2013 re: "Use and Disbursement of Internal Revenue Allotment of LGUs", stipulates: The amount appropriated for the LGU's share in the Internal Revenue Allotment shall be used in accordance with Sections 17(g) and 287 of R.A. No. 7160. The annual budgets of LGUs shall be prepared in accordance with the forms, procedures and schedules prescribed by the DBM and those jointly issued with the Commission on Audit. Strict compliance with Sections 288 and 354 of R.A. No. 7160 and the Full Disclosure Policy relative to the posting of local budget and finances, bids and public offerings and status of programs and projects, including the utilization of the local disaster risk reduction and management fund, in three (3) conspicuous places in the local government unit and in the Full Disclosure Policy Portal, is hereby mandated.

- Administrative Order No. 267, s. 1992, titled, Delegating Certain General Supervisory Powers of the President Over Local Governments to the Secretary of Interior and Local Government
Documents to be Posted and Period of Posting

For posting in at least three (3) conspicuous places, the prescribed period hereunder shall be strictly followed:

<table>
<thead>
<tr>
<th>Type of Report</th>
<th>Period of Posting</th>
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</thead>
<tbody>
<tr>
<td>To be posted ANNUALLY</td>
<td></td>
</tr>
<tr>
<td>1. Annual Budget</td>
<td>On or before January 20 of each year or not later than 20 days after the approval of the Local Sanggunian</td>
</tr>
<tr>
<td>2. Statement of Debt Service</td>
<td>20 days after the approval of Local Chief Executive of the Statement of Debt Service Annual Report</td>
</tr>
<tr>
<td>3. Statement of Receipts and Expenditures</td>
<td>20 days after the approval of the Local Chief Executive of the Statement of Receipts and Expenditures Annual Report</td>
</tr>
<tr>
<td>4. Annual Procurement Plan or Procurement List</td>
<td>On or before January 31 of each year</td>
</tr>
<tr>
<td>5. Annual GAD Accomplishment Report</td>
<td>Not later than the end of January of the ensuing year</td>
</tr>
<tr>
<td>To be posted QUARTERLY</td>
<td></td>
</tr>
<tr>
<td>1. Trust Fund Utilization</td>
<td>20 days after the end of each quarter</td>
</tr>
<tr>
<td>2. 20% Component of the IRA Utilization</td>
<td>20 days after the end of each quarter</td>
</tr>
<tr>
<td>3. Local Disaster Risk Reduction and Management Fund Utilization</td>
<td>20 days after the end of each quarter</td>
</tr>
<tr>
<td>4. Quarterly Statement of Cash Flow</td>
<td>20 days after the end of each quarter</td>
</tr>
<tr>
<td>5. Bid Results on Civil Works, Goods and Services, and Consulting Services</td>
<td>Within the prescribed period under the Government Procurement Reform Act and its IRR, and to be updated quarterly</td>
</tr>
<tr>
<td>6. SEF Utilization</td>
<td>20 days after the end of each quarter</td>
</tr>
<tr>
<td>7. <em>Unliquidated Cash Advances</em></td>
<td>20 days after the end of each quarter</td>
</tr>
<tr>
<td>8. Manpower Complement</td>
<td>20 days after the end of each quarter</td>
</tr>
<tr>
<td>9. Supplemental Procurement Plan</td>
<td>Not later than 20 days after the approval by the Head of Procuring Unit</td>
</tr>
</tbody>
</table>

The DILG Regional Office is to submit a consolidated report of local government compliance with the posting requirement in conspicuous places to reach the Central Office, through the Policy Compliance Monitoring Division of the Bureau of Local Government Supervision before but not later than the last week of the last month of the quarter, using the prescribed Regional Summary Forms.
In addition, posting in the Full Disclosure Policy Portal shall be guided by the following prescribed period:

1st Quarter Posting Period (January 1 – March 31)

1. Current Year, Annual Budget
2. Current Year, Annual Procurement Plan or Procurement List
3. Immediately Preceding Year, Statement of Debt Service
4. Immediately Preceding Year, Annual Gender and Development Accomplishment Report
5. Immediately Preceding Year, Statement of Receipts and Expenditures
6. 4th Quarter, Immediately Preceding Year, Quarterly Statement of Cash Flow
7. 4th Quarter, Immediately Preceding Year, Special Education Fund Utilization
8. 4th Quarter, Immediately Preceding Year, Trust Fund Utilization
9. 4th Quarter, Immediately Preceding Year, Bid Results on Civil Works and Goods and Services
10. 4th Quarter, Immediately Preceding Year, 20% Component of the Internal Revenue Allotment Utilization
11. 4th Quarter, Immediately Preceding Year, Local Disaster Risk Reduction and Management Fund Utilization
12. 4th Quarter, Immediately Preceding Year, Unliquidated Cash Advances
13. 4th Quarter, Immediately Preceding Year, Manpower Complement
14. 4th Quarter, Immediately Preceding, Supplemental Procurement Plan

2nd Quarter Posting Period (April 1 – June 30)

1. 1st Quarter, Current Year, Statement of Cash Flow
2. 1st Quarter, Current Year, Special Education Fund Utilization
3. 1st Quarter, Current Year, Trust Fund Utilization
4. 1st Quarter, Current Year, Bid Results on Civil Works and Goods and Services
5. 1st Quarter, Current Year, 20% Component of the Internal Revenue Allotment Utilization
6. 1st Quarter, Current Year, Local Disaster Risk Reduction and Management Fund Utilization
7. 1st Quarter, Current Year, Unliquidated Cash Advances
8. 1st Quarter, Current Year, Manpower Complement
9. 1st Quarter, Current Year, Supplemental Procurement Plan

3rd Quarter Posting Period (July 1 – September 30)

1. 2nd Quarter, Current Year, Statement of Cash Flow
2. 2nd Quarter, Current Year, Special Education Fund Utilization
3. 2nd Quarter, Current Year, Trust Fund Utilization
4. 2nd Quarter, Current Year, Bid Results on Civil Works and Goods and Services
5. 2nd Quarter, Current Year, 20% Component of the Internal Revenue Allotment Utilization
6. 2nd Quarter, Current Year, Local Disaster Risk Reduction and Management Fund Utilization
7. 2nd Quarter, Current Year, Unliquidated Cash Advances
8. 2nd Quarter, Current Year, Manpower Complement
9. 2nd Quarter, Current Year, Supplemental Procurement Plan

4th Quarter Posting Period (October 1-December 31)

1. 3rd Quarter, Current Year, Statement of Cash Flow
2. 3rd Quarter, Current Year, Special Education Fund Utilization
3. 3rd Quarter, Current Year, Trust Fund Utilization
4. 3rd Quarter, Current Year, Bid Results on Civil Works and Goods and Services
5. 3rd Quarter, Current Year, 20% Component of the Internal Revenue Allotment Utilization
6. 3rd Quarter, Current Year, Local Disaster Risk Reduction and Management Fund Utilization
7. 3rd Quarter, Current Year, Unliquidated Cash Advances
8. 3rd Quarter, Current Year, Manpower Complement
9. 3rd Quarter, Current Year, Supplemental Procurement Plan

The posting period herein prescribed must be strictly followed so as not to distort compliance information.

Any document posted beyond the prescribed period is automatically rejected by the Portal.

LGUs with No Debt Service, Trust Fund Utilization and Supplemental Procurement Plan

In the event that a local government has not incurred any domestic borrowing (Debt Service), Trust Fund Utilization, and Supplemental Procurement Plan, the concerned local government shall still post the required Form indicating therein the necessary information.

Forms to Use

There are 14 Forms in MS Excel format to use, which are integral parts of this Memorandum Circular. (See and download new prescribed FDP Forms at http://fdpp.dilg.gov.ph)

Mandatory Modalities of Posting

In compliance with Section 84 of Republic Act No. 10352 (General Appropriations Act) FY 2013, every provincial, city, and municipal government is to post such documents and transactions in at least three (3) publicly accessible and conspicuous places in the local government unit AND in the Full Disclosure Policy Portal (http://fdpp.dilg.gov.ph). The same may also be posted in the local government website or in print media of national or local circulation.
Conspicuous Places, As Defined in R.A. No. 10352

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, subject to the consent of owners, the same may 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: Provided, that the cost of installing a bulletin board 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. Reproduction of these documents shall be at the expense of the requesting party.

Bulletin Boards

Glass-covered bulletin boards containing the financial documents must not be locked to allow the general public to view and read each and every page of the said financial documents.

All documents must remain posted until the first quarter of the ensuing year.

Dissemination

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

Effectivity

This Memorandum Circular shall take effect on January 1, 2014. As such, all documents starting 1st Quarter of CY 2014 shall adopt the new prescribed Forms.

Any future reference to DILG Issuances on the Full Disclosure Policy shall be made in reference to this Memorandum Circular.

For strict compliance.

MAR ROXAS
Secretary