

WHO SHOULD DISCLOSE?

All provincial governors, city and municipal mayors nationwide are required to comply with the FDP.

WHAT SHOULD BE DISCLOSED?

The following documents and transactions are required to be posted by LGUs.

1. Annual Budget of the current calendar year
2. Quarterly Statement of Cash Flows
3. Statement of Receipts and Expenditures of the previous calendar year
4. Trust Fund (PDAF) Utilization
5. Special Education Fund (SEF) Utilization
6. 20% Component of the Internal Revenue Allotment (IRA) Utilization
7. Gender and Development (GAD) Fund Utilization
8. Statement of Debt Services
9. Annual Procurement Plan or Procurement list
10. Items to Bid
11. Bid Results on Civil Works, and Goods and Services
12. Abstract of Bids as Calculated

WHAT ARE THE PENALTIES FOR NON-COMPLIANCE?

Failure to comply with the FDP may subject concerned local officials to suspension or removal from office on the ground of gross negligence or dereliction of duty in accordance with Section 60 of the Local Government Code of 1991.

WHAT IS YOUR ROLE IN FDP?

As stakeholders in this government policy, the people can help government decide on the appropriate development projects for their localities. As vigilant constituents, they can serve as watchdogs against graft and corruption and prevent misuse of government funds.



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DILG's support to President Aquino's Social Contract with the Filipino People... From a President who tolerates corruption to a President who is the nation's first and most determined fighter of corruption.

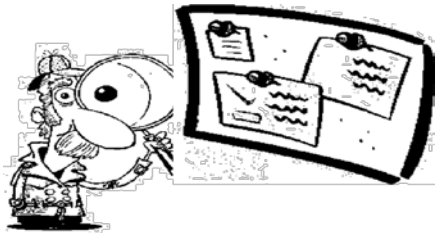
WHAT IS FULL DISCLOSURE POLICY (FDP)?

It is the government's policy requiring local government units (LGUs) to post their budgets and finances, bids and public offerings in government websites, newspapers of general circulation, and in conspicuous places within their localities.

WHY IS IT IMPORTANT?

The FDP will:

- Make people aware of how much public funds are available for the development of their communities.
- Keep people informed of how public funds are allocated and spent.
- Minimize, if not totally prevent corruption and misuse of funds.
- Promote the guideposts for good governance: Transparency, Responsibility, Accountability and Participation.



WHAT ARE THE LEGAL BASIS FOR FDP?

- Section 352 of the Local Government Code of 1991 requires the posting within 30 days from the end of each fiscal year in at least three publicly accessible and conspicuous places in the local government unit a summary of all revenues collected and funds received including the appropriations and disbursements of such funds during the preceding fiscal year.
- Republic Act No. 9184, known as the Government Procurement Reform Act, calls for the posting of the Invitation to Bid, Notice to Proceed and Approved Contract in the procuring entity's premises, in newspapers of general circulation, the Philippine Government Electronic Procurement System (PhilGEPS) and the website of the procuring entity.
- Section 90 of Republic Act No. 10147 (General Appropriations Act) FY 2012 re "Use and Disbursement of Internal Revenue Allotment of LGUs", stipulates: "... Strict compliance with Sections 288 and 354 of R.A. No. 7160 and DILG Memorandum Circular No. 2011-83, entitled 'Full Disclosure of Local Budget and Finances, and Bids and Public Offering', is hereby mandated: PROVIDED, That in

addition to the publication or posting requirement under Section 352 of RA No. 7160 in three (3) publicly accessible and conspicuous places in the local government unit, the LGUs shall also post the detailed information on the use and disbursement, and status of programs and projects in the LGUs websites. Failure to comply with these requirements shall subject the responsible officials to disciplinary actions in accordance with existing laws."

- Commission on Audit Internal Memorandum, dated October 8, 2011, enjoining concerned COA officials and auditors to monitor management's compliance to DILG Memorandum Circular No. 2011-083, and any deviation therefrom or non-compliance therewith shall be a subject of an Audit Observation Memorandum, and eventually forms part of the Annual Audit Report or Management Letter, if necessary.



LIST OF FINANCIAL DOCUMENTS AND TRANSACTIONS THAT ARE TO BE POSTED AND THE SCHEDULE THEREOF

LIST1: Within the 1st Quarter, Current Year
(e.g. January-March, 2012)

1. 2010 Statement of Receipts and Expenditures
2. 2011 20% Component of the IRA Utilization
3. 2011 2012 Statement of Debt Service
4. 2011 Abstract of Bids as Calculated
5. 2011 Annual Budget
6. 2011 Bid Results on Civil Works and Goods and Services
7. 2011 Items to Bid
8. 2011 PDAF Utilization
9. 2011 Procurement Plan or Procurement List
10. 2011 SEF Utilization
11. 2011 Statement of Cash Flows
12. 2011 Statement of Debt Service
13. 2011 Statement of Receipts and Expenditures
14. 2012 Abstract of Bids as Calculated for the first three months, if any
15. 2012 Annual Budget
16. 2012 Bid Results on Civil Works and Goods and Services for the first three months, if any
17. 2012 Items to Bid for the first three months, if any
18. 2012 Procurement Plan or Procurement List
19. 2012 SEF Income and Expenditure Estimates
20. 2012 Supplemental Procurement Plan for the first two months of the quarter, if any
21. Annual GAD Fund Utilization or Accomplishment Report

LIST2: Within the Month Immediately Following the End of 1st Quarter
(e.g. April 2012)

1. 2011 Statement of Receipts and Expenditures
2. 2012 1st Quarter 20% Component of the IRA Utilization
3. 2012 1st Quarter Abstract of Bids as Calculated
4. 2012 1st Quarter Bid Results on Civil Works and Goods and Services
5. 2012 1st Quarter Items to Bid
6. 2012 1st Quarter PDAF Utilization
7. 2012 1st Quarter Procurement Plan or Procurement List
8. 2012 1st Quarter SEF Income and Expenditure Estimates
9. 2012 1st Quarter SEF Utilization
10. 2012 1st Quarter Statement of Cash Flows
11. 2012 1st Quarter Statement of Debt Service
12. 2012 1st Quarter Supplemental Procurement Plan, if any
13. 2012 Annual Budget

LIST3: Within the 2nd Quarter, Current Year
(e.g. April-June 2012)

1. 2011 Statement of Receipts and Expenditures
2. 2012 1st Quarter 20% Component of the IRA Utilization
3. 2012 1st Quarter Abstract of Bids as Calculated
4. 2012 1st Quarter Bid Results on Civil Works and Goods and Services
5. 2012 1st Quarter Items to Bid
6. 2012 1st Quarter PDAF Utilization
7. 2012 1st Quarter Procurement Plan or Procurement List
8. 2012 1st Quarter SEF Income and Expenditure Estimates
9. 2012 1st Quarter SEF Utilization
10. 2012 1st Quarter Statement of Cash Flows
11. 2012 1st Quarter Statement of Debt Service
12. 2012 Annual Budget
13. 2012 Supplemental Procurement Plan for the six Months, if any

LIST4: Within the Month Immediately Following the End of 2nd Quarter
(e.g. July 2012)

1. 2011 Statement of Receipts and Expenditures
2. 2012 1st and 2nd Quarters 20% Component of the IRA Utilization
3. 2012 1st and 2nd Quarters Abstract of Bids as Calculated
4. 2012 1st and 2nd Quarters Bid Results on Civil Works and Goods and Services
5. 2012 1st and 2nd Quarters Items to Bid
6. 2012 1st and 2nd Quarters PDAF Utilization
7. 2012 1st and 2nd Quarters Procurement Plan or Procurement List
8. 2012 1st and 2nd Quarters SEF Income and Expenditure Estimates
9. 2012 1st and 2nd Quarters SEF Utilization
10. 2012 1st and 2nd Quarters Statement of Cash Flows
11. 2012 1st and 2nd Quarters Statement of Debt Service
12. 2012 Annual Budget
13. 2012 Supplemental Procurement Plan for the first seven months, if any

LIST5: Within the 3rd Quarter, Current Year
(e.g. July-September, 2012)

1. 2011 Statement of Receipts and Expenditures
2. 2012 1st and 2nd Quarters 20% Component of the IRA Utilization
3. 2012 1st and 2nd Quarters Abstract of Bids as Calculated
4. 2012 1st and 2nd Quarters Bid Results on Civil Works and Goods and Services
5. 2012 1st and 2nd Quarters Items to Bid
6. 2012 1st and 2nd Quarters PDAF Utilization
7. 2012 1st and 2nd Quarters Procurement Plan or Procurement List
8. 2012 1st and 2nd Quarters SEF Income and Expenditure Estimates
9. 2012 1st and 2nd Quarters SEF Utilization
10. 2012 1st and 2nd Quarters Statement of Cash Flows
11. 2012 1st and 2nd Quarters Statement of Debt Service
12. 2012 Annual Budget
13. 2012 Quarters Supplemental Procurement Plan for the first nine months, if any

LIST6: Within the Month Immediately Following the End of 3rd Quarter

(e.g. October, 2012)

1. 2011 Statement of Receipts and Expenditures
2. 2012 1st, 2nd and 3rd Quarters 20% Component of the IRA Utilization
3. 2012 1st, 2nd and 3rd Quarters Abstract of Bids as Calculated
4. 2012 1st, 2nd and 3rd Quarters Bid Results on Civil Works and Goods and Services
5. 2012 1st, 2nd and 3rd Quarters Items to Bid
6. 2012 1st, 2nd and 3rd Quarters PDAF Utilization
7. 2012 1st, 2nd and 3rd Quarters Procurement Plan or Procurement List
8. 2012 1st, 2nd and 3rd Quarters SEF Income and Expenditure Estimates
9. 2012 1st, 2nd and 3rd Quarters SEF Utilization
10. 2012 1st, 2nd and 3rd Quarters Statement of Cash Flows
11. 2012 1st, 2nd and 3rd Quarters Statement of Debt Service
12. 2012 Annual Budget
13. 2012 Supplemental Procurement Plan for the first ten months, if any

LIST7: Within the 4th Quarter, Current Year

(e.g. October-December, 2012)

1. 2011 Statement of Receipts and Expenditures
2. 2012 1st, 2nd and 3rd Quarters 20% Component of the IRA Utilization
3. 2012 1st, 2nd and 3rd Quarters Abstract of Bids as Calculated
4. 2012 1st, 2nd and 3rd Quarters Bid Results on Civil Works and Goods and Services
5. 2012 1st, 2nd and 3rd Quarters Items to Bid
6. 2012 1st, 2nd and 3rd Quarters PDAF Utilization
7. 2012 1st, 2nd and 3rd Quarters Procurement Plan or Procurement List
8. 2012 1st, 2nd and 3rd Quarters SEF Income and Expenditure Estimates
9. 2012 1st, 2nd and 3rd Quarters SEF Utilization
10. 2012 1st, 2nd and 3rd Quarters Statement of Cash Flows
11. 2012 1st, 2nd and 3rd Quarters Statement of Debt Service
12. 2012 Annual Budget
13. 2012 Supplemental Procurement Plan for the first 11 months, if any

LIST8: Within the Month Immediately Following the End of 4th Quarter, Previous Year

(e.g. January, 2013)

1. 2010 Statement of Receipts and Expenditures
2. 2011 20% Component of the IRA Utilization
3. 2011 Abstract of Bids as Calculated
4. 2011 Annual Budget
5. 2011 Annual GAD Fund Utilization or Accomplishment Report
6. 2011 Bid Results on Civil Works and Goods and Services
7. 2011 Items to Bid
8. 2011 PDAF Utilization
9. 2011 Procurement Plan or Procurement List
10. 2011 SEF Utilization
11. 2011 Statement of Cash Flows
12. 2011 Statement of Debt Service
13. 2011 Statement of Debt Service
14. 2011 Statement of Receipts and Expenditures
15. 2011 Supplemental Procurement Plan for the first month, if any
16. 2012 Abstract of Bids as Calculated for the first month, if any
17. 2012 Annual Budget
18. 2012 Bid Results on Civil Works and Goods and Services for the first month, if any
19. 2012 Items to Bid for the first month, if any
20. 2012 Procurement Plan or Procurement List
21. 2012 SEF Income and Expenditure Estimates

