

**OFFICE OF THE SECRETARY****MEMORANDUM CIRCULAR****NO. 2012- 141**

August 9, 2012

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

SUBJECT : AMENDING GUIDELINES ON DILG MEMORANDUM CIRCULAR NO. 2010-083, 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 follow the amended guidelines on the period of posting of the following required financial documents:

Type of Report	Start of Posting	Frequency of Posting
<u>A. Budget Reports</u>		
1. Annual Budget Report	On or before January 20 of each year or not later than 20 days after the approval of the Local Sanggunian	Annual
2. Statement of Debt Service	20 days after the approval of Local Chief Executive (LCE) of the Statement of Debt Service Annual Report	Annual
3. Statement of Receipts and Expenditures	20 days after the approval of the Local Chief Executive of the Statement of Receipts and Expenditures Annual Report	Annual
4. Quarterly Statement of Cash Flow	Within 20 days after the end of every quarter	Quarterly
<u>B. Procurement Reports</u>		
1. Annual Procurement Plan or Procurement List	On or before January 31 of each year	Annual
2. Items to Bid	Within the prescribed period under the Government Procurement Reform Act and its IRR, and to be updated quarterly	Quarterly
3. Bid Results on Civil Works, Goods and Services, and Consulting Services	Within the prescribed period under the Government Procurement Reform Act and its IRR, and to be updated quarterly	Quarterly
4. Abstract of Bids as Calculated	Within the prescribed period under the Government Procurement Reform Act and its IRR, and to be updated quarterly	Quarterly

5. Supplemental Procurement Plan, if any	Not later than 20 days after the approval by the Head of Procuring Unit	Monthly
C. Special Purpose Fund Reports		
1. SEF Income and Expenditure Estimates	20 days after the approval by the Local School Board of the SEF Income and Expenditure Report	Annual
2. Report of SEF Utilization	20 days after the end of each quarter	Quarterly
3. Annual GAD Accomplishment Report	Not later than the end of January of the ensuing year	Annual
4. Trust Fund (PDAF) Utilization	20 days after the end of each quarter	Quarterly
5. 20% Component of the IRA Utilization	20 days after the end of each quarter	Quarterly
6. Report of Local Disaster Risk Reduction and Management Fund (LDRRMF) Utilization	20 days after the end of each quarter	Quarterly

It must be noted that in addition to the previously thirteen (13) required documents, a financial document relative to the use of LDRRMF is required to be posted by all provinces, cities, and municipalities, 20 days after the end of each quarter. Also, Bid Results on Consulting Services is to be included in the Bid Results. Posting of such documents shall begin on the 3rd quarter reporting period of CY 2012. The prescribed forms for LDRRMF Utilization and Bid Results on Consulting Services are hereto attached as Annexes "A" and "B".

In the event that a local government does not have Priority Development Assistance Fund or Debt Service, the concerned local government shall post a Certificate of No Debt Service or No PDAF, duly signed by the concerned Local Chief Executive.

Further, all documents must remain posted until the first quarter of the ensuing year. Glass-covered bulletin boards containing the said documents must not be locked to allow the general public to view and read each and every page of every financial document.

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 jurisdictions.

For strict compliance.

Jesse M. Robredo
JESSE M. ROBREDO
 Secretary



Republic of the Philippines
 DEPARTMENT OF THE INTERIOR
 AND LOCAL GOVERNMENT
 IN REPLYING, PLS CITE:
SILG12-006563



REPORT OF LOCAL DISASTER RISK REDUCTION AND MANAGEMENT FUND UTILIZATION

For the Quarter Ending __

Province/City/ Municipality _____

Estimated Revenue from Regular Resources
CALAMITY FUNDP _____
P _____

Less : DISBURSEMENTS

Pre-Disaster Preparedness Programs

(Please list down disbursements by expense class and by object of expenditure)

_____**Post-Disaster Programs**

(Please list down disbursements by expense class and by object of expenditure)

_____**Payment of Premiums on Calamity Insurance**

(Please list down disbursements by expense class and by object of expenditure)

_____Sub -total
BalanceP _____

Prepared by:

Local Accountant

Approved by:

LCE, Chairman, LSB

Republic of the Philippines

CONSULTING SERVICES BID-OUT

OFFICE:

[illegible]

COMMITTEE ON BIDS AND AWARDS:

Chairman

Vice-Chairman

Members

Members