



OFFICE OF THE SECRETARY

MEMORANDUM CIRCULAR  
NO. 2013-140

DECEMBER 3, 2013

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

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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:

Type of Report	Period of Posting
<b>To be posted ANNUALLY</b>	
1. Annual Budget	On or before January 20 of each year or not later than 20 days after the approval of the Local Sanggunian
2. Statement of Debt Service	20 days after the approval of Local Chief Executive of the Statement of Debt Service Annual Report
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
4. Annual Procurement Plan or Procurement List	On or before January 31 of each year
5. Annual GAD Accomplishment Report	Not later than the end of January of the ensuing year
<b>To be posted QUARTERLY</b>	
1. Trust Fund Utilization	20 days after the end of each quarter
2. 20% Component of the IRA Utilization	20 days after the end of each quarter
3. Local Disaster Risk Reduction and Management Fund Utilization	20 days after the end of each quarter
4. Quarterly Statement of Cash Flow	20 days after the end of each quarter
5. 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
6. SEF Utilization	20 days after the end of each quarter
<b>7. Unliquidated Cash Advances</b>	20 days after the end of each quarter
<b>8. Manpower Complement</b>	20 days after the end of each quarter
9. Supplemental Procurement Plan	Not later than 20 days after the approval by the Head of Procuring Unit

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.