



REPUBLIC OF THE PHILIPPINES
 DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
 Francisco Gold Condominium II
 EDSA Cor. Mapagmahal St., Diliman
 Quezon City



MEMORANDUM CIRCULAR : NO. 2011-08A

TO : ALL PROVINCIAL GOVERNORS, CITY AND MUNICIPAL MAYORS
 PRESIDING OFFICERS OF THE SANGGUNIANG PANLALAWIGAN,
 SANGGUNIANG PANLUNGSOD, SANGGUNIANG BAYAN,
 ARMM REGIONAL GOVERNOR AND DILG REGIONAL DIRECTORS

SUBJECT : STRICT ADHERENCE TO FULL DISCLOSURE OF LOCAL BUDGET
 AND FINANCES, AND BIDS AND PUBLIC OFFERING

DATE : 13 January 2011

Legal and Administrative Authority

- General Provision of the Annual General Appropriations Act 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 Department of Budget and Management and those jointly with the Commission on Audit. Strict compliance with Sections 288 and 354 of R.A No. 7160 and DILG Memorandum Circular on Strict Adherence to 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 R.A 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.
- 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
- Commission on Audit Internal Memorandum, dated October 8, 2010, enjoining concerned COA Officials and Auditors to monitor management's compliance to DILG Memorandum Circular on Full Disclosure Policy, and any deviation there from 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.

Documents and Transactions to be Posted

In particular, the following documents and transactions shall be posted in the website, in conspicuous places within local government-owned public buildings and in print media of community or general circulation: