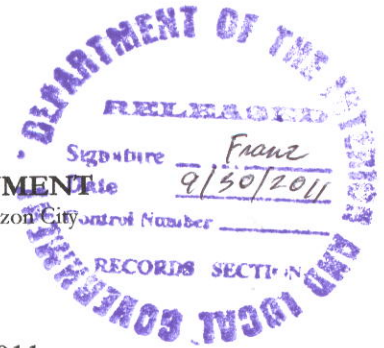




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT  
A. Francisco Gold Condominium II, EDSA corner Mapagmahal Street, Diliman, Quezon City



**OFFICE OF THE SECRETARY**

September 19, 2011

**MEMORANDUM CIRCULAR  
NO. 2011-134**

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

**SUBJECT: AMENDING DILG MEMORANDUM CIRCULAR NO. 2010-83, 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 be guided with what documents to be posted on a quarterly basis, the modalities of posting and the conspicuous places where the documents may be posted:

**Documents to Post on a Quarterly Basis**

- **Within 1<sup>st</sup> Quarter (January – March)**
  1. Previous and Current Years, Annual Budget Report
  2. Previous and Current Years, Annual Procurement Plan or Procurement List
  3. Previous and Current Years, Special Education Fund Income and Expenditure Estimates
  4. Previous and Current Years, Statement of Debt Service
  5. Previous and Current Years, Annual Gender and Development Accomplishment Report
  6. Previous and Current Years, Statement of Receipts and Expenditures
  7. Previous Year, Quarterly Statement of Cash Flow
  8. Previous Year, Items to Bid
  9. Previous Year, Report of Special Education Fund Utilization
  10. Previous Year, Trust Fund (PDAF) Utilization
  11. Previous Year, Bid Results on Civil Works and Goods and Services
  12. Previous Year, Abstract of Bids As Calculated
  13. Previous Year, 20% Component of the Internal Revenue Allotment Utilization
  14. Previous and Current Years, Supplemental Procurement Plan, if any
  
- **Within 2<sup>nd</sup> Quarter (April – June)**
  1. Current Year, Annual Budget Report
  2. Current Year, Annual Procurement Plan or Procurement List
  3. Current Year, Special Education Fund Income and Expenditure Estimates
  4. Current Year, Statement of Debt Service
  5. Current Year, Annual Gender and Development Accomplishment Report
  6. Current Year, Statement of Receipts and Expenditures

7. 1<sup>st</sup> Quarter, Current Year, Statement of Cash Flow
8. 1<sup>st</sup> Quarter, Current Year, Items to Bid
9. 1<sup>st</sup> Quarter, Current Year, Report of Special Education Fund Utilization
10. 1<sup>st</sup> Quarter, Current Year, Trust Fund (PDAF) Utilization
11. 1<sup>st</sup> Quarter, Current Year, Bid Results on Civil Works and Goods and Services
12. 1<sup>st</sup> Quarter, Current Year, Abstract of Bids As Calculated
13. 1<sup>st</sup> Quarter, Current Year, 20% Component of the Internal Revenue Allotment Utilization
14. Current Year, Supplemental Procurement Plan, if any

- **Within 3<sup>rd</sup> Quarter (July – September)**

1. Current Year, Annual Budget Report
2. Current Year, Annual Procurement Plan or Procurement List
3. Current Year, Special Education Fund Income and Expenditure Estimates
4. Current Year, Statement of Debt Service
5. Current Year, Annual Gender and Development Accomplishment Report
6. Current Year, Statement of Receipts and Expenditures
7. 1<sup>st</sup> and 2<sup>nd</sup> Quarter, Current Year, Statement of Cash Flow
8. 1<sup>st</sup> and 2<sup>nd</sup> Quarter, Current Year, Items to Bid
9. 1<sup>st</sup> and 2<sup>nd</sup> Quarter, Current Year, Report of Special Education Fund Utilization
10. 1<sup>st</sup> and 2<sup>nd</sup> Quarter, Current Year, Trust Fund (PDAF) Utilization
11. 1<sup>st</sup> and 2<sup>nd</sup> Quarter, Current Year, Bid Results on Civil Works and Goods and Services
12. 1<sup>st</sup> and 2<sup>nd</sup> Quarter, Current Year, Abstract of Bids As Calculated
13. 1<sup>st</sup> and 2<sup>nd</sup> Quarter, Current Year, 20% Component of the Internal Revenue Allotment Utilization
14. Current Year, Supplemental Procurement Plan, if any

- **Within 4<sup>th</sup> Quarter (October– December)**

1. Current Year, Annual Budget Report
2. Current Year, Annual Procurement Plan or Procurement List
3. Current Year, Special Education Fund Income and Expenditure Estimates
4. Current Year, Statement of Debt Service
5. Current Year, Annual Gender and Development Accomplishment Report
6. Current Year, Statement of Receipts and Expenditures
7. 1<sup>st</sup> to 3<sup>rd</sup> Quarter, Current Year, Statement of Cash Flow
8. 1<sup>st</sup> to 3<sup>rd</sup> Quarter, Current Year, Items to Bid
9. 1<sup>st</sup> to 3<sup>rd</sup> Quarter, Current Year, Report of Special Education Fund Utilization
10. 1<sup>st</sup> to 3<sup>rd</sup> Quarter, Current Year, Trust Fund (PDAF) Utilization
11. 1<sup>st</sup> to 3<sup>rd</sup> Quarter, Current Year, Bid Results on Civil Works and Goods and Services
12. 1<sup>st</sup> to 3<sup>rd</sup> Quarter, Current Year, Abstract of Bids As Calculated
13. 1<sup>st</sup> to 3<sup>rd</sup> Quarter, Current Year, 20% Component of the Internal Revenue Allotment Utilization
14. Current Year, Supplemental Procurement Plan, if any

**Modality of Posting,  
By Type of Local Government**

1. For a **Provincial or City Government**, financial documents are to be posted through the following means:
  - a) LGU website; AND
  - b) at least three (3) publicly accessible and conspicuous places within the province or city, OR, to be published in a newspaper of general circulation in the territorial jurisdiction of the local government unit.
2. For a **Municipal Government**, financial documents are to be posted through the following means:
  - a) LGU website, if any; OR
  - b) at least three (3) publicly accessible and conspicuous places within the municipality; OR
  - c) to be published in a newspaper of general circulation in the territorial jurisdiction of the local government unit.

**Conspicuous Places, Defined**

**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, such required documents may also 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, subject to their consent. Provided, That, the cost of installing a bulletin board for the purpose 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.

**Dissemination**

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 areas of jurisdictions.

For strict compliance.

  
**JESSE M. ROBREDO**  
Secretary



Republic of the Philippines  
DEPARTMENT OF THE INTERIOR  
AND LOCAL GOVERNMENT  
IN REPLYING, PLS CITE:  
SILG11-008785

