



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

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
To be posted ANNUALLY	
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
To be posted QUARTERLY	
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
7. Unliquidated Cash Advances	20 days after the end of each quarter
8. Manpower Complement	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.

In addition, posting in the **Full Disclosure Policy Portal** shall be guided by the following prescribed period:

1st Quarter Posting Period (January 1 – March 31)

1. Current Year, Annual Budget
2. Current Year, Annual Procurement Plan or Procurement List
3. Immediately Preceding Year, Statement of Debt Service
4. Immediately Preceding Year, Annual Gender and Development Accomplishment Report
5. Immediately Preceding Year, Statement of Receipts and Expenditures
6. 4th Quarter, Immediately Preceding Year, Quarterly Statement of Cash Flow
7. 4th Quarter, Immediately Preceding Year, Special Education Fund Utilization
8. 4th Quarter, Immediately Preceding Year, Trust Fund Utilization
9. 4th Quarter, Immediately Preceding Year, Bid Results on Civil Works and Goods and Services
10. 4th Quarter, Immediately Preceding Year, 20% Component of the Internal Revenue Allotment Utilization
11. 4th Quarter, Immediately Preceding Year, Local Disaster Risk Reduction and Management Fund Utilization
12. 4th Quarter, Immediately Preceding Year, Unliquidated Cash Advances
13. 4th Quarter, Immediately Preceding Year, Manpower Complement
14. 4th Quarter, Immediately Preceding, Supplemental Procurement Plan

2nd Quarter Posting Period (April 1 – June 30)

1. 1st Quarter, Current Year, Statement of Cash Flow
2. 1st Quarter, Current Year, Special Education Fund Utilization
3. 1st Quarter, Current Year, Trust Fund Utilization
4. 1st Quarter, Current Year, Bid Results on Civil Works and Goods and Services
5. 1st Quarter, Current Year, 20% Component of the Internal Revenue Allotment Utilization
6. 1st Quarter, Current Year, Local Disaster Risk Reduction and Management Fund Utilization
7. 1st Quarter, Current Year, Unliquidated Cash Advances
8. 1st Quarter, Current Year, Manpower Complement
9. 1st Quarter, Current Year, Supplemental Procurement Plan

3rd Quarter Posting Period (July 1 – September 30)

1. 2nd Quarter, Current Year, Statement of Cash Flow
2. 2nd Quarter, Current Year, Special Education Fund Utilization
3. 2nd Quarter, Current Year, Trust Fund Utilization
4. 2nd Quarter, Current Year, Bid Results on Civil Works and Goods and Services
5. 2nd Quarter, Current Year, 20% Component of the Internal Revenue Allotment Utilization

6. 2nd Quarter, Current Year, Local Disaster Risk Reduction and Management Fund Utilization
7. 2nd Quarter, Current Year, Unliquidated Cash Advances
8. 2nd Quarter, Current Year, Manpower Complement
9. 2nd Quarter, Current Year, Supplemental Procurement Plan

4th Quarter Posting Period (October 1-December 31)

1. 3rd Quarter, Current Year, Statement of Cash Flow
2. 3rd Quarter, Current Year, Special Education Fund Utilization
3. 3rd Quarter, Current Year, Trust Fund Utilization
4. 3rd Quarter, Current Year, Bid Results on Civil Works and Goods and Services
5. 3rd Quarter, Current Year, 20% Component of the Internal Revenue Allotment Utilization
6. 3rd Quarter, Current Year, Local Disaster Risk Reduction and Management Fund Utilization
7. 3rd Quarter, Current Year, Unliquidated Cash Advances
8. 3rd Quarter, Current Year, Manpower Complement
9. 3rd Quarter, Current Year, Supplemental Procurement Plan

The posting period herein prescribed must be strictly followed so as not to distort compliance information.

Any document posted beyond the prescribed period is automatically rejected by the Portal.

**LGUs with No Debt Service, Trust Fund Utilization
and Supplemental Procurement Plan**

In the event that a local government has not incurred any domestic borrowing (Debt Service), Trust Fund Utilization, and Supplemental Procurement Plan, the concerned local government shall still post the required Form indicating therein the necessary information.

Forms to Use

There are 14 Forms in MS Excel format to use, which are integral parts of this Memorandum Circular. (See and download new prescribed FDP Forms at <http://fdpp.dilg.gov.ph>)

Mandatory Modalities of Posting

In compliance with Section 84 of Republic Act No. 10352 (General Appropriations Act) FY 2013, every provincial, city, and municipal government is to post such documents and transactions in at least **three (3) publicly accessible and conspicuous places in the local government unit AND in the Full Disclosure Policy Portal** (<http://fdpp.dilg.gov.ph>). The same may also be posted in the local government website or in print media of national or local circulation.

Conspicuous Places, As Defined in R.A. No. 10352

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, subject to the consent of owners, the same may 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: Provided, that the cost of installing a bulletin board 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. Reproduction of these documents shall be at the expense of the requesting party.

Bulletin Boards

Glass-covered bulletin boards containing the financial documents must not be locked to allow the general public to view and read each and every page of the said financial documents.

All documents must remain posted until the first quarter of the ensuing year.

Dissemination

All DILG Regional Directors and the ARMM Regional Governor are hereby directed to cause the immediate and widest dissemination of this Memorandum Circular to local authorities within their areas of jurisdictions.

Effectivity

This Memorandum Circular shall take effect on January 1, 2014. As such, all documents starting 1st Quarter of CY 2014 shall adopt the new prescribed Forms.

Any future reference to DILG Issuances on the Full Disclosure Policy shall be made in reference to this Memorandum Circular.

For strict compliance.


MAR ROXAS
Secretary



DILG-OSEC OUTGOING 13-03091

Instructions:

1. Write the name of the LGU under Column 1.
2. Under the CP column, indicate the compliance of the LGU with the posting requirement in conspicuous places for the specified quarter by putting F (Full), H P (High Partial), LP (Low Partial) or NC (Non Compliant).
3. Under the FDPP column, indicate the compliance of the LGU with the posting requirement in the FDP Portal for the specified quarter by putting F, HP, LP or NC
4. For partially compliant LGUs, identify if High Partial (HP) or Low Partial (LP). In the case of 1st Quarter, CY 2014, HP refers to LGUs with 8-13 posted documents, while LP refers to LGUs with 1-7 posted documents. In the case of 2nd-4th Quarters, CY 2014, HP refers to LGUs with 5-8 posted documents while LP refers to LGUs with 1-4 posted documents.
5. For partially compliant LGUs, identify the documents that are yet to be posted under the column Lacking Documents.

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7. 3rd Quarter, Current Year, Unliquidated Cash Advances
8. 3rd Quarter, Current Year, Manpower Complement
9. 3rd Quarter, Current Year, Supplemental Procurement Plan

FDPP Form 1a - Annual Budget by Office or Department
 (DBM LBP Form No. 3)

Note: This Form is to be filled-up or prepared by Office or by Department separately. Thus, the Annual Budget shall be composed of separate sheets of this Form per Office or Department

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE CY _____ Province, City or Municipality: _____ OFFICE/SPECIAL PURPOSE APPROPRIATIONS: _____				
Object of Expenditure (1)	Account Code (2)	Past Year (Actual) (3)	Current Year (Estimate) (4)	Budget Year (Proposed) (5)
1.0 Current Operating Expenditures 1.1 Personal Services Salaries and Wages - Regular Salaries and Wages - Others _____ _____ 1.2 Maintenance and Other Operating Expenses Travel Expenses Training and Scholarship Expenses _____ _____ 2.0 Capital Outlay Buildings and Other Structures Office Equipment Land Transport Equipment _____ _____ 3.0 Financial Expenses				
Total Appropriations				
We hereby certify that we have reviewed the contents and hereby attest to the veracity and correctness of the data or information contained in this document.				
_____ Department Head	_____ Local Budget Officer	_____ Local Chief Executive		

**PROGRAMMED APPROPRIATION AND OBLIGATION
 BY OBJECT OF EXPENDITURE**

CY _____

Province, City or Municipality: _____

Object of Expenditure (1)	Account Code (2)	Past Year (Actual) (3)	Current Year (Estimate) (4)	Budget Year (Proposed) (5)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages - Regular				
Salaries and Wages - Others				

1.2 Maintenance and Other				
Operating Expenses				
Travel Expenses				
Training and Scholarship Expenses				

2.0 Capital Outlay				
Buildings and Other Structures				
Office Equipment				
Land Transport Equipment				

3.0 Financial Expenses				
Total Appropriations				

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 Local Budget Officer

 Local Chief Executive

STATEMENT OF DEBT SERVICE

CY _____

Province, City or Municipality: _____

FUND/SPECIAL ACCOUNT

Creditor (1)	Date Contracted (2)	Term (3)	Principal Amount (4)	Previous Payments Made (5)			Amount Due (Budget Year) (6)			Balance of the Principal (7)
				Principal	Interest	Total	Principal	Interest	Total	
TOTAL										

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Local Accountant

Local Chief Executive

Statement of Receipts and Expenditures

1 Province, City or Municipality:						Population	
2 Period Covered							
3	Particulars	Income Target or Budget Appropriation	General Fund	SEF	Total (C + D + E)	% of General + SEF to Total Income(GF+SEF)	
4	A	B	C	D	E	F	
5	LOCAL SOURCES (6+10)						
6	TAX REVENUE (7+8+9)						
7	Real Property Tax						
8	Tax on Business						
9	Other Taxes						
10	NON-TAX REVENUE (11+12+13+14)						
11	Regulatory Fees (Permit and Licenses)						
12	Service or User Charges (Service Income)						
13	Income from Economic Enterprise (Business Income)						
14	Other Receipts (Other General Income)						
15	EXTERNAL SOURCES (16+17+18+19)						
16	Internal Revenue Allotment						
17	Other Shares from National Tax Collections						
18	Inter-Local Transfer						
19	Extraordinary Receipts, Grants, Donations or Aid						
20	TOTAL CURRENT OPERATING INCOME (5+15)						
21	LESS: CURRENT OPERATING EXPENDITURES (PS + MOOE + FE)						
22	General Public Services						
23	Department of Education						
24	Health, Nutrition & Population Control						
25	Labor & Employment						
26	Housing & Community Development						
27	Social Services & Social Welfare						
28	Economic Services						
29	Debt Service (Interest Expenses & Other Charges)						
30	Other Purposes						
31	TOTAL CURRENT OPERATING EXPENDITURES (22 TO 30)						
32	NET OPERATING INCOME (LOSS) FROM CURRENT OPERATIONS (20-31)						
33	ADD: NON INCOME RECEIPTS						
34	CAPITAL/INVESTMENT RECEIPTS (35+36+37)						
35	Proceeds from Sale of Assets						
36	Proceeds from Sale of Debt Securities of Other Entities						
37	Collection of Loans Receivables						
38	RECEIPTS FROM LOANS AND BORROWINGS (39+40)						
39	Acquisition of Loans						
40	Issuance of Bonds						
41	TOTAL NON-INCOME RECEIPTS (34+38)						
42	LESS: NON OPERATING EXPENDITURES						

43	CAPITAL or INVESTMENT EXPENDITURES (44+45+46)					
44	Purchase or Construct of Property Plant & Equip't (Capital Outlay)					
45	Purchase of Debt Securities of Other Entities (Investment Outlay)					
46	Grant or Make Loan to Other Entities (Investment Outlay)					
47	DEBT SERVICE (48+49) (Principal Cost)					
48	Payment of Loan Amortization					
49	Retirement, Redemption of Bonds or Debt Securities					
50	TOTAL NON-OPERATING EXPENDITURES (43+47)					
51	NET INCREASE or DECREASE IN FUNDS (32+41-50)					
52	ADD: CASH BALANCE, BEGINNING					
53	FUNDS AVAILABLE (51+52)					
54	Less: Payment of Prior Year Accounts Payable					
55	FUND BALANCE, END (53-54)					
✦	Total Assets					

Fund Balance Composition:

	GF	SEF	Total
Amount set aside to finance projects with appropriations provided in the previous years (Continuing appropriations)			
Amount set aside for payment of Prior Year Accounts Payable			
Amount set aside for Obligation not yet Due and Demandable			
Amount Available for appropriations/operations			
Fund Balance, End (should be reconciled w/ cash flow statement)			

I hereby certify that I have reviewed the contents and hereby attest to the veracity and correctness of the data or information contained in this document.

Treasurer

ANNUAL GENDER AND DEVELOPMENT (GAD) ACCOMPLISHMENT REPORT

FY _____

Province, City or Municipality: _____

GAD Mandate Gender Issue (1)	Cause of the Gender Issue (2)	GAD Result Statement/ GAD Objective (3)	Relevant Agency MFO/ PAP (4)	GAD Activity (5)	Performance Indicators and Target (6)	Actual Results (Outputs/Outcomes) (7)	Total Agency Approved Budget (8)	Actual Cost/Expenditure (9)	Variance/Remarks (10)
Client Focused									
Organization Focused									
TOTAL							XXXX	XXXXX	

Date:

We hereby certify that we have reviewed the contents and hereby attest to the veracity and correctness of the data or information contained in this document.

Chairperson, GAD Focal Point System

Head of Agency

Day/Mo./Year

**CONSOLIDATED QUARTERLY REPORT ON GOVERNMENT PROJECTS, PROGRAMS or ACTIVITIES
FOR THE _____ QUARTER, CY _____**

Province, City or Municipality: _____

Program or Project	Location	Total Cost	Date Started	Target Completion Date	Project Status		No. of Extensions, if any	Remarks
					% of Completion	Total Cost Incurred to Date		

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LCE

**20% COMPONENT OF THE IRA UTILIZATION
FOR THE _____ QUARTER, CY _____**

Province, City or Municipality: _____

Program or Project	Location	Total Cost	Date Started	Target Completion Date	Project Status		No. of Extensions, if any	Remarks
					% of Completion	Total Cost Incurred to Date		
Social Development (pls list down specific projects)								
Economic Development (pls list down specific projects)								
Environmental Management (pls list down specific projects)								

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Budget Officer

LCE

FDP Form 8 - Local Disaster Risk Reduction and Management Fund Utilization
(COA Form)

LOCAL DISASTER RISK REDUCTION AND MANAGEMENT FUND UTILIZATION

For the Quarter _____, CY _____

Province, City or Municipality _____

Particulars	LRRRMF		NDRRMF	From Other LGUs	From Other Sources	Total
	Quick Response Fund (QRF) 30%	Mitigation Fund 70%				
A. Sources of Funds						
Current Appropriations						
Continuing Appropriations						
Previous Year's Appropriations transferred to the Special Trust Fund						
Transfers/Grants						
Total Funds Available						
B. Utilization						
Medicines						
Food Supplies						
Repair of Evacuation Center						
Trainings						
Construction of Evacuation Center						
Equipment						
Transfers to other LGUs						
Total Utilization						
Unutilized Balance						

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Accountant

FDP Form 9 - Statement of Cash Flow
(COA Form)

STATEMENT OF CASH FLOWS

For the period _____ 20 ____

Province, City or Municipality: _____

Cash Flows from Operating Activities:

Cash Inflows:

Collection from taxpayers	XX
Share from Internal Revenue Collections	XX
Receipts from sale of goods or services	XX
Interest Income	XX
Dividend Income	XX
Other Receipts	XX
Total Cash Inflow	<u>XX</u>

Cash Outflows:

Payments -	
To suppliers/creditors	XX
To employees	XX
Interest Expense	XX
Other Expenses	XX
Total Cash Outflow	<u>XX</u>

Net Cash from Operating Activities

Cash Flows from Investing Activities:

Cash Inflows:

From Sale of Property, Plant and Equipment	XX
From Sale of Debt Securities of Other Entities	XX
From Collection of Principal on Loans to Other Entities	XX
Total Cash Inflow	<u>XX</u>

Cash Outflows:

To Purchase Property, Plant and Equipment	XX
To Purchase Debt Securities of Other Entities	XX
To Grant/Make Loans to Other Entities	XX
Total Cash Outflow	<u>XX</u>

Net Cash from Investing Activities		XX
Cash Flows from Financing Activities		
Cash Inflows:		
From Issuance of Debt Securities	XX	
From Acquisition of Loan	XX	
Total Cash Inflow	<u>XX</u>	
Cash Outflows:		
Retirement/Redemption of Debt Securities	XX	
Payment of Loan Amortization	XX	
Total Cash Outflow	<u>XX</u>	
Net Cash from Financing Activities		<u>XX</u>
Net Increase in Cash		XX
Cash at Beginning of the Period		<u>XX</u>
Cash at the End of the Period		<u><u>XX</u></u>

SEF UTILIZATION
____ Quarter, CY ____

Province, City or Municipality - _____

Receipt from SEF

Less : DISBURSEMENTS (broken down by expense class and by object of expenditure)

Personal Services

Maintenance and Other Operating Expenses

Capital Outlay

Financial Expenses

Sub -total
Balance

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We hereby certify that we have reviewed the contents
and hereby attest to the veracity and correctness of
the data or information contained in this document.

Local Accountant

LCE, Chairman, LSB

MANPOWER COMPLEMENT

Republic of the Philippines

Budget Year _____

_____ Quarter

Province, City or Municipality: _____

Nature of Appointment or Employment	Number	Compensation and Other Benefits		Total
		Salaries and Wages	Other Monetary Benefits	
I. Permanent				
II. Contractual				
IV. Job Order/ Contract of Service				
<i>Grand Total</i>				

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Human Resource Management Officer

Accountant

LCE

Notes:

- Contractual personnel are those whose employment in the government is in accordance with a special contract to undertake a specific work or job, requiring special or technical skills not available in the employing agency, to be accomplished within a specific period, which in no case shall exceed one year, and performs or accomplishes the specific work or job, under his own responsibility with a minimum of direction and supervision from the hiring agency. (Source: *PRESIDENTIAL DECREE No. 807 October 6, 1975*)
- Contract of Services/Job Orders are employees whose services rendered are not considered governments services and do not enjoy the benefits enjoyed by government employees. The job order covers piece work or intermittent job of short duration not exceeding six months on a daily basis. (Source: *Omnibus Rules Implementing Book V of E.O. No. 292 and Other Pertinent Civil Service Laws*)

