

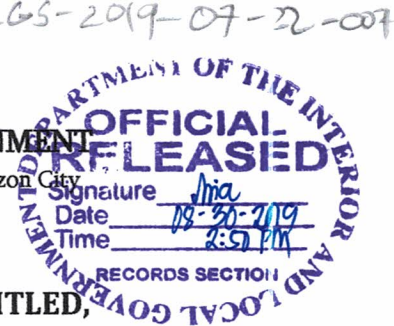


Republic of the Philippines

DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT

DILG-NAPOLCOM Center, EDSA corner Quezon Avenue, West Triangle, Quezon City

http://www.dilg.gov.ph



**AMENDING DILG MEMORANDUM CIRCULAR NO. 2013-140 TITLED,  
"IMPLEMENTING GUIDELINES ON THE FULL DISCLOSURE OF LOCAL BUDGET AND  
FINANCES, AND BIDS AND PUBLIC OFFERINGS"**

Memorandum Circular No. 2019-149

30 AUG 2019

## **1.0 Background**

- 1.1. The Full Disclosure Policy was created in response to the call for Open Government Partnership – to create a platform for domestic reformers committed to making governments more open, accountable, and responsive to citizens.
- 1.2. The Full Disclosure Policy (FDP) requires local governments to fully disclose particular financial documents to keep their constituents informed of how the LGU budget is managed, disbursed and used. It primarily aims to promote honest, transparent, and orderly management of public funds, help minimize, if not totally prevent, corruption and misuse of public funds, and increase the people's awareness on the available public funds and the allocated amount for development projects in their localities. Initially, the required documents are to be posted in at least three (3) conspicuous places, the LGU website, and in print media in the community or in general circulation.
- 1.3. Some LGUs find it difficult to comply with the FDP due to the absence of a website and the prohibitive cost of purchasing print space. Hence, the DILG, through the assistance of the Philippines Development Forum, created the Full Disclosure Policy Portal in 2012. The FDP Portal serves as a centralized repository that helps the LGUs in uploading the financial documents required by the FDP. Further, it enables the public to view, download, and print the financial documents of the local government units.
- 1.4. The Department aims to ensure the sustainability of transparent practices of LGUs through this Memorandum Circular.

## **2.0 Scope/Coverage**

- 2.1. All Provincial Governors, City and Municipal Mayors, DILG Regional Directors, DILG Field Officers, and all others concerned

## **3.0 Policy Content and Guidelines**

- 3.1. There are 14 required documents to be posted by the local government units. Such documents are to be posted by every provincial, city, and municipal government in at least three (3) conspicuous places AND in the Full Disclosure Policy Portal which may be accessed using any web browser (but preferably

Google Chrome), through the following link: <http://fdpp.dilg.gov.ph>. The same may also be posted in the local government website or in print media in the community or in general circulation.

3.2. For posting in **at least three (3) conspicuous places**, the following prescribed period shall be strictly observed:

<b>Documents to be Posted</b>	<b>Frequency of Posting</b>	<b>Period of Posting</b>
1. Annual Budget <i>(Current Year)</i>	Annual	On or before January 20 of each year or not later than 20 days after the approval of the Local Sanggunian
2. Annual Procurement Plan or Procurement List <i>(Current Year)</i>	Annual	On or before January 31 of each year
3. Statement of Receipts and Expenditures <i>(Immediately preceding year)</i>	Annual	20 days after the end of 1 <sup>st</sup> quarter
4. Statement of Indebtedness, Payments and Balances <i>(Immediately preceding year)</i>	Annual	On or before January 31 of each year
5. Annual GAD Accomplishment Report <i>(Immediately preceding year)</i>	Annual	Not later than the end of January of the ensuing year
6. Supplemental Procurement Plan <i>(Previous Year)</i>	Annual	Not later than the end of 1 <sup>st</sup> Quarter
7. Trust Fund Utilization	Quarterly	20 days after the end of each quarter
8. 20% Component of the IRA Utilization	Quarterly	20 days after the end of each quarter
9. Local Disaster Risk Reduction and Management Fund Utilization	Quarterly	20 days after the end of each quarter
10. Quarterly Statement of Cash Flows	Quarterly	20 days after the end of each quarter
11. Bid Results on Civil Works, Goods and Services, and Consulting Services	Quarterly	Within the prescribed period under the Government Procurement Reform Act and its IRR, and to be updated quarterly

12. SEF Utilization	Quarterly	20 days after the end of each quarter
13. Unliquidated Cash Advances	Quarterly	20 days after the end of each quarter
14. Human Resource Complement (formerly Manpower Complement)	Quarterly	20 days after the end of each quarter

3.3 For posting in the **FDP Portal**, the following prescribed period shall be strictly complied:

Posting Period	Documents to be Posted and Document Period
1 <sup>st</sup> Quarter (January 1- March 15)	<ol style="list-style-type: none"> <li>1. Annual Budget (Current Year)</li> <li>2. Annual Procurement Plan or Procurement List (Current Year)</li> <li>3. Statement of Indebtedness, Payments and Balances (immediately preceding year)</li> <li>4. Supplemental Procurement Plan (immediately preceding year)</li> <li>5. Quarterly Statement of Cash Flows (4<sup>th</sup> Quarter, immediately preceding year)</li> <li>6. SEF Utilization (4<sup>th</sup> Quarter, immediately preceding year)</li> <li>7. Trust Fund Utilization (4<sup>th</sup> Quarter, immediately preceding year)</li> <li>8. Bid Results on Civil Works, Goods and Services, and Consulting Services (4<sup>th</sup> Quarter, immediately preceding year)</li> <li>9. 20% Component of the IRA Utilization (4<sup>th</sup> Quarter, immediately preceding year)</li> <li>10. LDRRMF Utilization (4<sup>th</sup> Quarter, immediately preceding year)</li> <li>11. Unliquidated Cash Advances (4<sup>th</sup> Quarter, immediately preceding year)</li> <li>12. Human Resource Complement (4<sup>th</sup> Quarter, immediately preceding year)</li> </ol>
2 <sup>nd</sup> Quarter (April 1-June 15)	<ol style="list-style-type: none"> <li>1. Statement of Receipts and Expenditures (immediately preceding year)</li> <li>2. Annual GAD Accomplishment Report (immediately preceding year)</li> <li>3. Quarterly Statement of Cash Flows (1<sup>st</sup> Quarter, current year)</li> <li>4. SEF Utilization (1<sup>st</sup> Quarter, current year)</li> <li>5. Trust Fund Utilization (1<sup>st</sup> Quarter, current year)</li> <li>6. Bid Results on Civil Works, Goods and Services, and Consulting Services (1<sup>st</sup> Quarter, current year)</li> </ol>

	<ol style="list-style-type: none"> <li>7. 20% Component of the IRA Utilization (1<sup>st</sup> Quarter, current year)</li> <li>8. LDRRMF Utilization (1<sup>st</sup> Quarter, current year)</li> <li>9. Unliquidated Cash Advances (1<sup>st</sup> Quarter, current year)</li> <li>10. Human Resource Complement (1<sup>st</sup> Quarter, current year)</li> </ol>
3 <sup>rd</sup> Quarter (July 1- September 15)	<ol style="list-style-type: none"> <li>1. Quarterly Statement of Cash Flows (2<sup>nd</sup> Quarter, current year)</li> <li>2. SEF Utilization (2<sup>nd</sup> Quarter, current year)</li> <li>3. Trust Fund Utilization (2<sup>nd</sup> Quarter, current year)</li> <li>4. Bid Results on Civil Works, Goods and Services, and Consulting Services (2<sup>nd</sup> Quarter, current year)</li> <li>5. 20% Component of the IRA Utilization (2<sup>nd</sup> Quarter, current year)</li> <li>6. LDRRMF Utilization (2<sup>nd</sup> Quarter, current year)</li> <li>7. Unliquidated Cash Advances (2<sup>nd</sup> Quarter, current year)</li> <li>8. Human Resource Complement (2<sup>nd</sup> Quarter, current year)</li> </ol>
4 <sup>th</sup> Quarter (October 1- December 15)	<ol style="list-style-type: none"> <li>1. Quarterly Statement of Cash Flows (3<sup>rd</sup> Quarter, current year)</li> <li>2. SEF Utilization (3<sup>rd</sup> Quarter, current year)</li> <li>3. Trust Fund Utilization (3<sup>rd</sup> Quarter, current year)</li> <li>4. Bid Results on Civil Works, Goods and Services, and Consulting Services (3<sup>rd</sup> Quarter, current year)</li> <li>5. 20% Component of the IRA Utilization (3<sup>rd</sup> Quarter, current year)</li> <li>6. LDRRMF Utilization (3<sup>rd</sup> Quarter, current year)</li> <li>7. Unliquidated Cash Advances (3<sup>rd</sup> Quarter, current year)</li> <li>8. Human Resource Complement (3<sup>rd</sup> Quarter, current year)</li> </ol>

3.4 All documents must be uploaded in **MS Excel format** (*prescribed templates are attached to this Memorandum Circular as Annex A, and may also be downloaded in the FDP Portal*). Photos of documents attached in an MS Excel spreadsheet will not be considered.

3.5 If in case the local government unit has no domestic borrowing, Trust Fund Utilization, Supplemental Procurement Plan, or no bidding was conducted, the concerned LGU is still mandated to post the required Forms, indicating the necessary information.

3.6 LGUs are allowed to upload documents beyond the posting period in the FDP Portal but will be flagged as late.

**3.7 For purposes of compliance report for the Seal of Good Local Governance, only documents uploaded within the posting period will be strictly considered.**

**3.8 For purposes of generating infographics, LGU uploaders shall input the required data on the following documents through the enhanced FDP Portal:**

- **Annual Budget Report**
- **Annual GAD Accomplishment Report**
- **Statement of Receipts and Expenditures**
- **20% Component of IRA Utilization**
- **LDRRMF Utilization**
- **Quarterly Statement of Cash Flows**
- **Report of SEF Utilization**
- **Unliquidated Cash Advances**

**For CY 2019, no comparative report can be generated from the Portal considering that no data from the previous years have been inputted in the system.**

### **3.9 Users' Manual on the Enhanced FDP Portal**

**3.9.1 Attached to this Memorandum Circular as Annex B is the Users' Manual for public users, LGU uploaders, and DILG FDP Focal Persons. The said Manual, which will be updated as needed through the Portal, includes the step by step process on how to utilize the new features of the Portal.**

### **3.10 Roles and Responsibilities**

**3.10.1 LGU uploaders are responsible to perform the following:**

**3.10.1.1 Upload the required financial documents; and**

**3.10.1.2 Input data for select financial documents for the generation of infographics.**

**3.10.2 City/Municipal Local Government Operations Officers, Provincial/HUC/ICC Focal Persons are responsible to perform the following:**

**3.10.2.1 Upload the required financial documents on behalf of their LGU uploader, in case the LGU uploader cannot upload in the Portal; and**

**3.10.2.2 Monitor the compliance of their respective LGU and validate the correctness of the uploaded documents within the prescribed period of review.**

**3.10.3 HUC/ICC/Provincial Focal Persons, are responsible, in addition, to perform the following:**

**3.10.3.1 Confirm the correctness of the uploaded documents of their respective LGUs during the prescribed period of review; and**

**3.10.3.2 For Provincial Focal Persons, confirm the correctness of the uploaded documents of their component LGUs.**

3.10.4 Cluster Heads are responsible to monitor the compliance and uploaded documents of the LGUs within their area of jurisdiction.

3.10.5 Regional Focal Persons are responsible to perform the following:

3.10.5.1 Upload the required financial documents on behalf of their respective LGU uploaders, in case the HUC/ICC/Provincial Focal Person cannot upload in the Portal; and

3.10.5.2 Approve the uploaded documents of the LGUs within their respective Region during the prescribed period of review.

3.11 Validation/Confirmation/Approval of Uploaded Documents

3.11.1 The correctness of the documents as to their template, file format, document period, and consistency with the inputted data shall be **validated** by the Municipal/City Local Government Operations Officers, HUC/ICC and Provincial Focal Persons (for provincial LGU); **confirmed** by the HUC/ICC and Provincial Focal Persons; and **approved** by the Regional Focal Persons, through the FDP Portal, guided by the following prescribed period:

	<b>DEADLINE OF VALIDATION/CONFIRMATION/APPROVAL</b>			
	<b>1<sup>st</sup> Quarter Posting Period</b>	<b>2<sup>nd</sup> Quarter Posting Period</b>	<b>3<sup>rd</sup> Quarter Posting Period</b>	<b>4<sup>th</sup> Quarter Posting Period</b>
Validation	March 20	June 20	September 20	December 20
Confirmation	March 31	June 30	September 30	December 31
Approval	April 15	July 15	October 15	January 15 (the following year)

3.11.2 Local government units with documents found to be inconsistent and non-compliant with the prescribed format shall be informed through the concerned Focal Persons through the LGU registered email in the Portal within the prescribed period of review.

3.12 Generation of National Compliance Report

3.12.1 There is no need for the Regional Offices to submit a Quarterly Compliance Report for the generation of the National Compliance Report, as the FDP Portal automatically creates real-time report.

#### 4.0 Transitory Provision

4.1. FDPP v.1 will no longer be accessible starting **August 17, 2019**. Hence, all 1<sup>st</sup> Quarter, CY 2019 must be uploaded in the Portal by August 16, 2019.

- 4.2. FDPP v.2 will be available online and will start accepting 2<sup>nd</sup> Quarter, CY 2019 documents using either the old or updated templates on **September 02, 2019**.
- 4.3. Starting 4<sup>th</sup> Quarter, CY 2019 Posting Period, all LGUs are required to use the updated templates.

## 5.0 Penal Provision

- 5.1. Non-compliance with the provisions of this Memorandum Circular shall be dealt with in accordance with pertinent laws, rules and regulations.

## 6.0 References

- 6.1. Article II, Section 28 of the Philippine Constitution
- 6.2. 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"
- 6.3. DILG Memorandum Circular No. 2010-083 titled, "Full Disclosure of Local Budget and Finances, and Bids and Public Offerings"
- 6.4. DILG Memorandum Circular No. 2011-08A titled, "Strict Adherence to Full Disclosure of Local Budget and Finances, and Bids and Public Offering"
- 6.5. DILG Memorandum Circular No. 2011-134 titled, "Amending DILG Memorandum Circular No. 2010-083, Series 2010, titled, Full Disclosure of Local Budget and Finances, and Bids and Public Offerings, as amended"
- 6.6. DILG Memorandum Circular No. 2012-141 titled, "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"
- 6.7. DILG Memorandum Circular No. 2013-140 titled, "Implementing Guidelines on the Full Disclosure of Local Budgets and Finances, and Bids and Public Offerings"

## 7.0 Repealing Clause

- 7.1. Any provision of other issuances inconsistent herewith are repealed/modified accordingly.

## 8.0 Effectivity

- 8.1. This Memorandum Circular shall take effect on **September 2, 2019**.

## 9.0 Approving Authority

  
**EDUARDO M. AÑO**  
Secretary



## 10.0 Feedback

- 10.1. For related queries, kindly contact the Policy Compliance Monitoring Division of the Bureau of Local Government Supervision at Tel No. (02) 876-3454 local 4210 to 11 or email address at [fdp.blgs@gmail.com](mailto:fdp.blgs@gmail.com).