

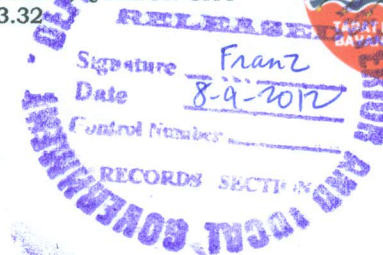


Republic of the Philippines  
**DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT**

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**OFFICE OF THE SECRETARY**

August 9, 2012

**MEMORANDUM CIRCULAR**  
**NO. 2012- 141**

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

**SUBJECT :** 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*

In furtherance of the Full Disclosure Policy, all Local Chief Executives are to follow the amended guidelines on the period of posting of the following required financial documents:

| Type of Report                                                             | Start of Posting                                                                                                    | Frequency of Posting |
|----------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>A. Budget Reports</b>                                                   |                                                                                                                     |                      |
| 1. Annual Budget Report                                                    | On or before January 20 of each year or not later than 20 days after the approval of the Local Sanggunian           | Annual               |
| 2. Statement of Debt Service                                               | 20 days after the approval of Local Chief Executive (LCE) of the Statement of Debt Service Annual Report            | Annual               |
| 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 | Annual               |
| 4. Quarterly Statement of Cash Flow                                        | Within 20 days after the end of every quarter                                                                       | Quarterly            |
| <b>B. Procurement Reports</b>                                              |                                                                                                                     |                      |
| 1. Annual Procurement Plan or Procurement List                             | On or before January 31 of each year                                                                                | Annual               |
| 2. Items to Bid                                                            | Within the prescribed period under the Government Procurement Reform Act and its IRR, and to be updated quarterly   | Quarterly            |
| 3. 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   | Quarterly            |
| 4. Abstract of Bids as Calculated                                          | Within the prescribed period under the Government Procurement Reform Act and its IRR, and to be updated quarterly   | Quarterly            |

