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EXPLANATORY NOTE

The Constitution provides that "subject to reasonable conditions" prescribed by law, the State adopts and implements a policy of full disclosures of all its transaction involving public interest" (State Policies Article II, Sec. 28).

In this bill, at the end of every quarter, a summary of all income and revenue from both public and private sources as well as an itemization of all disbursements, expenditures and utilization of funds and resources shall be posted in specified public places.

Then, at the end of the calendar year, a summary of all income and revenue from both public and private sources as well as a list of all disbursements, expenditures and utilization of funds and resources for the entire year shall be posted in specified public places and within sixty (60) days from the end of calendar year published in a newspaper of general circulation once a week for at least two (2) consecutive weeks.

Under this bill, the Provincial Governor, City Mayor, Municipal Mayor and Punong Barangay are charged with the responsibility of cause the above-cited posting and publication.

The penalty for failure to post and publish as required in addition to fine and/or imprisonment would subject the official to temporary disqualification to hold/be a candidate for any public office during the term of sentence.

To enhance accountability and transparency in public office, the passage of this bill is urged.

JUAN M. FLAVIER Senator

SENATE OFFICE OF THE SECTETARY

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SENATE

Introduced by Senator Juan M. Flavier

AN ACT

REQUIRING PROVINCIAL GOVERNORS, CITY AND MUNICIPAL MAYORS, AND PUNONG BARANGAY TO POST AND PUBLISH WITHIN THE TERRITORIAL JURISDICTION OF THEIR LOCAL GOVERNMENT UNITS A SUMMARY OF ALL INCOME AND REVENUE FROM BOTH PUBLIC AND PRIVATE SOURCES AS WELL AS A LISTING OF ALL DISBURSEMENTS, EXPENDITURES AND UTILIZATION OF FUNDS, AND FOR OTHER PURPOSES

Be it enacted by the Senate an the House of Representatives of the Philippines in Congress assembled:

SECTION 1. Declaration of Policy. – For accountability and transparency it is hereby declared the policy of the State to provide access to information concerning the receipt and use of public and private funds received by provincial, city, municipal, and barangay governments.

SEC. 2. Publication and Posting. - All provincial governors, city and municipal mayors, and punong barangay are required to post in the provincial capitol building, the city or municipal hall and barangay hall, and in at least three (3) other accessible and conspicuous public places for at least two (2) consecutive weeks, and publish within sixty (60) days from the end of each calendar year in a newspaper of general circulation within the territorial jurisdiction of the local government once a week and revenue from both public and private sources, including: (a) loans, credit and other forms of indebtedness secured by the local government units; (b) proceeds from the issuance of bonds and other long-term securities; (c) loans, grants and subsidies from other local

government; (d) grants subsidies and loans from foreign sources guaranteed by the national government; and (e) other grants subsidies and loans from private foreign and domestic sources received by he province, city, municipality, or barangay and the corresponding disbursements, expenditures and utilization of the funds during the preceding calendar year: *Provided*, That within thirty (30) days from the end of each quarter, the summary of income and revenue as well as the list of disbursements, expenditures and utilization of funds for the preceding quarter shall be posted in the provincial capitol building, the city and municipality hall and the barangay hall: *Provided*, *further*, That in the case of provinces where there are nor local newspaper of general circulation, the summary shall be published in a newspaper of national circulation and posted in the provincial capitol building and in each city or municipal hall within the province.

In the case of barangays, the summary shall be posted in the barangay hall and in at least three (3) conspicuous public places for at least two (2) consecutive weeks.

SEC. 3. Form. – The summary of income and expenditures referred to in the preceding section shall be prepared and signed by the local treasurer, attested to by the governor; city or municipal mayor and punong barangay, and by a representative of the Commission on Audit and shall be in such form, style and content and under such regulation as the Commission on Audit may prescribe.

SEC. 4. *Penalties.* – Noncompliance with the provisions of this Act shall subject the offender to a fine of at least Thirty thousand pesos (P30,000.00) but not exceeding Fifty thousand pesos (P50,000.00) or imprisonment of at least three (3) months but not exceeding six (6) months or both such fine and imprisonment, at the discretion of the court. Furthermore, said offender shall be subject to temporary disqualification to hold/be a candidate for any public office during the terms of sentence.

SEC. 5. Repealing Clause. – Section 352 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, is hereby repealed. All other laws, decrees, executive orders, rules and regulations or parts thereof which are inconsistent with this Act are likewise hereby repealed or modified accordingly.

SEC. 6. Effectivity Clause. – This Act shall take effect fifteen (15) days after its publication in at least two (2) national newspapers of general circulation.

Approved,