

FIFTEENTH CONGRESS OF THE REPUBLIC )  
OF THE PHILIPPINES )  
*First Regular Session*

SENATE  
OFFICE OF THE SECRETARY

10 JUL 27 P5 305

SENATE  
S. No. 2171

RECEIVED BY: 

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**Introduced by Senator Juan Miguel F. Zubiri**

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### EXPLANATORY NOTE

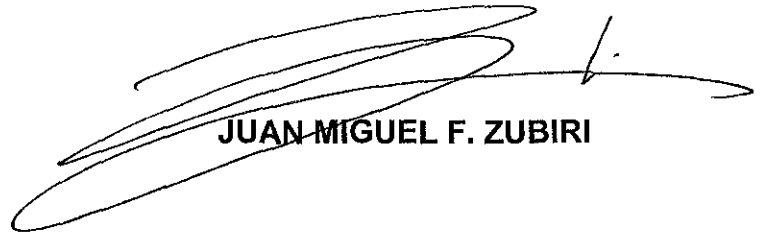
Corruption is the major evil that prevents our country from developing, it is been considered as the "cancer" that kills our nation and putting our government as one of the worst in the world. Funds that are for the delivery of the basic and necessary services are kept and being utilized by greedy and crooked public officials for their own benefits to the detriment of the people particularly the lower classes.

One key solution to battle this major evil is transparency. Transparency is an initial step towards the battle against corruption, giving the people the power to be knowledgeable about the funds, revenues, expenses as well as the different transactions that their government is entering into. Being more translucent to the people will lessen any doubt and distrust to the government. To effectively achieve this, we must start with the smallest and most concerted government units, the provincial, city, municipal and even up to the barangay level, which in a way will largely, if not totally eradicate the dishonesty and bribery in the bureaucracy as a whole.

This is the reason why this bill aims to amend Sections 352 and 513 of Republic Act No. 7169 otherwise known as "The Local Government Code of 1991", making the local chief executives instead of the treasurers, accountants, budget officers and other accountable officers responsible and liable for the posting of the summary of income and expenditures, for after all these local chief executives are the ones the public entrust the management of their concerned local units. They are directly liable to the

electorate that put them into power to manage and utilize their own money through the taxes they are paying.

Hence, approval of this bill is earnestly requested.



**JUAN MIGUEL F. ZUBIRI**

FIFTEENTH CONGRESS OF THE )  
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AN ACT  
AMENDING SECTIONS 352 AND 513 OF REPUBLIC ACT NO. 7160, OTHERWISE  
KNOWN AS "THE LOCAL GOVERNMENT CODE OF 1991"

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

1           **Section 1.** Section 352 of Republic Act No. 7160, otherwise known as "The Local  
2 Government Code of 1991", is hereby amended to read as follows:

3           "SEC. 352. Posting of the Summary of Income and Expenditures. - [Local  
4 treasurers, accountants, budget officers and other accountable officers] **ALL**  
5 **PROVINCIAL GOVERNORS, CITY AND MUNICIPAL MAYORS AND**  
6 **PUNONG BARANGAY** shall, within thirty (30) days from the end of each fiscal  
7 year, post **IN THE PROVINCIAL CAPITOL BUILDING, THE CITY, MUNICIPAL**  
8 **AND BARANGAY HALLS, AND** in at least three (3) publicly accessible and  
9 conspicuous **PUBLIC** places in the local government unit [a summary of all  
10 revenues collected and funds received including the appropriations and  
11 disbursements of such funds] **FOR AT LEAST TWO (2) CONSECUTIVE**  
12 **WEEKS. PROVINCIAL GOVERNORS, CITY AND MUNICIPAL MAYORS**  
13 **SHALL PUBLISH ONCE IN A NEWSPAPER OF GENERAL CIRCULATION**  
14 **OR IN A NEWSPAPER OF NATIONAL CIRCULATION OR IN A**  
15 **NEWSLETTER WITHIN THE TERRITORIAL JURISDICTION OF THE LOCAL**  
16 **GOVERNMENT ALL INCOMES AND REVENUES FROM BOTH PUBLIC AND**  
17 **PRIVATE SOURCES, INCLUDING (A) LOANS, CREDIT AND OTHER FORMS**  
18 **OF INDEBTEDNESS SECURED BY THE LOCAL GOVERNMENT UNITS; (B)**  
19 **PROCEEDS FROM THE ISSUANCE OF BONDS AND OTHER LONG-TERM**  
20 **SECURITIES; (C) LOANS, GRANTS AND SUBSIDIES FROM OTHER LOCAL**  
21 **GOVERNMENT; (D) GRANTS, SUBSIDIES AND LOANS FROM FOREIGN**  
22 **SOURCES GUARANTEED BY THE NATIONAL GOVERNMENT AND (E)**  
23 **OTHER GRANTS, SUBSIDIES, DONATIONS AND LOANS FROM PRIVATE,**

1 FOREIGN AND DOMESTIC SOURCES RECEIVED BY THE PROVINCE,  
2 CITY, MUNICIPALITY OR BARANGAY AND THE CORRESPONDING  
3 DISBURSEMENT, EXPENDITURES AND UTILIZATION OF THE FUNDS  
4 during the preceding fiscal year: *PROVIDED*, THAT WITHIN THIRTY (30)  
5 DAYS FROM THE END OF EACH QUARTER, THE SUMMARY OF INCOME  
6 AND REVENUE AS WELL AS THE LIST OF DISBURSEMENTS,  
7 EXPENDITURES AND UTILIZATION OF FUNDS FROM THE PRECEDING  
8 QUARTER SHALL BE POSTED FOR AT LEAST TWO (2) CONSECUTIVE  
9 WEEKS IN THE PROVINCIAL CAPITOL BUILDING AND IN EACH CITY OR  
10 MUNICIPAL AND BARANGAY HALL AND IN AT LEAST THREE (3)  
11 CONSPICUOUS PUBLIC PLACES WITHIN THE PROVINCE: *PROVIDED*,  
12 *FURTHER*, THAT IN THE CASE OF PROVINCES WHERE THERE ARE NO  
13 LOCAL NEWSPAPER OF GENERAL CIRCULATION, THE SUMMARY  
14 SHALL BE PUBLISHED IN A NEWSPAPER OF NATIONAL CIRCULATION  
15 OR IN A NEWSLETTER WITHIN THEIR LOCALITIES.  
16

17 **SEC. 2. Form.** - The summary of income and expenditures referred to in the  
18 preceding section shall be prepared and signed by the local accountant and attested by  
19 the local treasurer and shall be in such form, style and content and under such  
20 regulation as the Commission on Audit may prescribe.  
21

22 **SEC. 3. Penalties.** - Section 513 of the same Act is hereby amended to read as  
23 follows:

24 "SEC. 513, Failure to Post and Publish the Itemized [Monthly]  
25 **QUARTERLY AND ANNUAL** Collections and Disbursements. - Failure by the  
26 [local treasurer or the local chief accountant] LOCAL CHIEF EXECUTIVE to  
27 post the itemized [monthly] **QUARTERLY AND ANNUAL** collections and  
28 disbursements of the local government unit concerned within [ten (10)] **THIRTY**  
29 **(30)** days following the end of every [month] **QUARTER AND FISCAL YEAR**  
30 and for at least two (2) consecutive weeks at prominent places in the main office  
31 building of the local government unit concerned, its plaza and main street, and  
32 to publish said itemization in a newspaper of general circulation **OR IN A**  
33 **NEWSPAPER OF NATIONAL CIRCULATION OR IN A NEWSLETTER**, where  
34 available, in the territorial jurisdiction of such unit, shall be punished by a fine  
35 [not exceeding Five hundred pesos (P500)] **OF AT LEAST THIRTY**  
36 **THOUSAND PESOS (P30,000.00) BUT NOT EXCEEDING FIFTY THOUSAND**  
37 **PESOS (P50,000.00)** or by imprisonment [not exceeding one (1) month] **OF AT**  
38 **LEAST THREE (3) MONTHS BUT NOT EXCEEDING SIX (6) MONTHS** or both

1 such fine and imprisonment, at the discretion of the court. **FURTHERMORE,**  
2 **SAID OFFENDER SHALL BE SUBJECT TO TEMPORARY**  
3 **DISQUALIFICATION TO HOLD OR BE A CANDIDATE FOR ANY PUBLIC**  
4 **OFFICE DURING THE TERMS OF SENTENCE. "**

5  
6 **SEC. 4. Repealing Clause.** - All laws, executive orders, presidential decrees,  
7 rules and regulations or parts thereof which are inconsistent with any of the provisions  
8 of this Act are hereby repealed or modified accordingly.

9  
10 **SEC. 5. Effectivity Clause.** - This Act shall take effect fifteen (15) days after its  
11 complete publication in the Official Gazette or in at least two (2) national newspapers of  
12 general circulation.

13  
14 Approved,