

**SENATE OF THE PHILIPPINES** )  
**SIXTEENTH CONGRESS** )  
*First Regular Session* )



**Senate**  
Office of the Secretary

13 OCT 16 AM 10:07

**SENATE**

Senate Bill No. 1857

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Introduced by **SENATOR JOSEPH VICTOR G. EJERCITO**

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**EXPLANATORY NOTE**

The 1987 Constitution guarantees the right of the Filipino people to information on matters of public concern (Art. III, Section 7). To this end, public disclosure is institutionalized in The Local Government Code of 1991 through the posting requirement of LGU documents in certain conspicuous places in the locality, in print media, or in websites.

One of the documents so required is the summary of collected revenues and funds including the appropriations and disbursement of such funds. But the law obliges its posting only once a year. If we are to tell the people how their money is being spent by their leaders, posting should not be only once a year in few public places. It is submitted that a quarterly posting of the summary in all barangay halls, the municipal, city and provincial buildings, and on the website of LGU, if any, would better comply with the abovementioned Constitutional guarantee.

This bill also seeks to further strengthen transparency in all financial transactions of local government units by also penalizing the failure of concerned accountable officers to comply therewith.

The immediate approval of this bill is earnestly sought.

**JOSEPH VICTOR G. EJERCITO**

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

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

**SECTION 1.** Section 352 RA 7160 is hereby amended, viz:

*“SEC. 352. Posting of Summary of Income and Expenditures. – Local treasurers, accountants, budget officers and other accountable officers shall within thirty (30) days from the end of each [fiscal year] **quarter**, post in [at least three (3) publicly accessible and conspicuous places] **all barangay halls, and municipal, city and provincial buildings** [in the local government] **and on the local government’s website, if any**, a summary of all revenues collected and funds received including the appropriations and disbursements of such funds during the preceding [fiscal year] **quarter**.”*

*“SEC. 513. Failure to Post and Publish the Itemized Monthly Collections and Disbursements. - Failure by the local treasurer or the local chief accountant to post the itemized monthly collections and disbursements of the local government unit concerned within ten (10) days following the end of every month and for at least two (2) consecutive weeks at prominent places in the main office building of the local government unit concerned, its plaza and main street, and to publish said itemization in a newspaper of general circulation, where available, in the territorial jurisdiction of such unit, shall be punished by a fine not exceeding Five hundred pesos (P500.00) or by imprisonment not exceeding one (1) month, or both such fine and imprisonment, at the discretion of the court.*

*“SEC. 513-A. Failure to Post of the Summary of Income and Expenditures. – Failure by the local treasurer, accountant, budget officer and other accountable officers to post the summary of all revenues collected and funds received including the appropriations and disbursement of such funds, within 30 days from the end of each quarter, in all barangay halls, the municipal, city and provincial buildings and on the local government’s website, if any, shall be punished by a fine not exceeding Five hundred pesos (P500.00) or by imprisonment not exceeding one (1) month, or both such fine and imprisonment, at the discretion of the court.”*

**SECTION 2.** All other laws, decrees, executive orders and other issuances that are inconsistent with this Act are hereby repealed.

**SECTION 3.** This Act shall take effect fifteen (15) days after its publication in at least two (2) newspapers of general circulation.

*Approved,*