

SIXTEENTH CONGRESS OF THE REPUBLIC)
OF THE PHILIPPINES)
First Regular Session)



Senate
Office of the Secretary

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SENATE

Senate Bill No. 1972

RECEIVED BY: *ji*

INTRODUCED BY SEN. JINGGOY EJERCITO ESTRADA

EXPLANATORY NOTE

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

Under 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.

Likewise, 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 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.

Furthermore, the Provincial Governor, City Mayor, Municipal Mayor and Punong Barangay are charged with the responsibility to 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 or 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 earnestly urged.


JINGGOY EJERCITO ESTRADA
Senator

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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:*

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

"Sec. 352. *Posting of the Summary Income and Expenditures.* – [Local treasurers, accountants, budget officers and other accountable officers] **ALL PROVINCIAL GOVERNORS, CITY AND MUNICIPAL MAYORS AND PUNONG BARANGAY** shall, within thirty (30) days from the end of each fiscal year, post **IN THE PROVINCIAL CAPITOL BUILDING, THE CITY, MUNICIPAL AND BARANGAY HALLS, AND** in at least three (3) publicly accessible and conspicuous **PUBLIC** places in the local government unit [a summary of all revenues collected and funds received including the appropriations and disbursements of such funds] **FOR AT LEAST TWO (2) CONSECUTIVE WEEKS AND PUBLISH ONCE IN A NEWSPAPER OF GENERAL CIRCULATION OR IN A NEWSPAPER OF NATIONAL CIRCULATION OR IN A NEWLETTER WITHIN THE TERRITORIAL JURISDICTION OF THE LOCAL GOVERNMENT ALL INCOMES AND REVENUES FROM BOTH PUBLIC AND PRIVATE SOURCES, INCLUDING (A) LOANS, CREDIT AND OTHER FORMS OF INDEBTENESS 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, DONATIONS AND LOANS FROM PRIVATE, FOREIGN, AND DOMESTIC SOURCES GUARANTEED BY THE NATIONAL GOVERNMENT AND (E) OTHER GRANTS, SUBSIDIES, DONATIONS AND LOANS FROM PRIVATE, FOREIGN AND DOMESTIC SOURCES RECEIVED BY THE PROVINCE, CITY, MUNICIPALITY OR BARANGAY AND THE CORRESPONDING DISBURSEMENT, EXPENDTIRES AND UTILIZATION OF THE**

FUNDS during the fiscal 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 FROM THE PRECEDING QUARTER SHALL BE POSTED FOR AT LEAST TWO (2) CONSECUTIVE WEEKS IN THE PROVINCIAL CAPITOL BUILDING AND IN EACH CITY OR MUNICIPAL AND BARANGAY HALL AND IN AT LEAST THREE (3) CONSPICUOUS PUBLIC PLACES WITHIN THE PROVINCE: *PROVIDED, FURTHER*, THAT IN THE CASE OF PROVINCES WHERE THERE ARE NO LOCAL NEWSPAPER OF GENERAL CIRCULATION, THE SUMMARY SHALL BE PUBLISHED IN A NEWSPAPER OF NATIONAL CIRCULATION OR IN A NEWSLETTER WITHIN THE LOCALITIES.

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

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

"SEC. 513 *Failure to Post and Publish the Itemized [Monthly] QUARTERLY AND ANNUAL Collections and Disbursements.* Failure by the [local treasurer or the local chief accountant] **LOCAL CHIEF EXECUTIVE** to post the itemized [monthly] **QUARTERLY AND ANNUAL** collections and (30) days following the end of every [month] **QUARTER AND FISCAL YEAR** and disbursements of the local government unit concerned within [ten (10)] **THIRTY** 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 **OR IN A NEWSPAPER OF NATIONAL CIRCULATION OR IN A NEWSLETTER**, where available, in the territorial jurisdiction of such unit, shall be punished by a fine [not exceeding [Five hundred pesos] **OF AT LEAST THIRTY THOUSAND PESOS (P30,000.00) BUT NOT EXCEEDING FIFTY THOUSAND PESOS (P50,000.00)** or by imprisonment [not exceeding one (1) month **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 OR BE A CANDIDATE FOR ANY PUBLIC OFFICE DURING THE TERMS OF SENTENCE.**"

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

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

Approved,