FOURTEENTH CONGRESS OF THE REPUBLIC } **OF THE PHILIPPINES** First Regular Session

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HECEWED PY:

SENATE

s.b. no. <u>20</u>06

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(in substitution of SBN 500)

Prepared by the Committee on Local Government with Senators Ejercito Estrada and Aquino III as authors thereof

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 Government 2 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 PUNONG 6 BARANGAY shall, within thirty (30) days from the end of each fiscal year, post IN THE 7 PROVINCIAL CAPITOL BUILDING, THE CITY, MUNICIPAL AND BARANGAY HALLS, 8 AND in at least three (3) publicly accessible and conspicuous PUBLIC places in the local 9 government unit a summary of all revenues collected and funds received including the appropriations and disbursements of such funds] FOR AT LEAST TWO (2) 10 CONSECUTIVE WEEKS AND PUBLISH ONCE IN A NEWSPAPER OF GENERAL 11 12 CIRCULATION OR IN A NEWSPAPER OF NATIONAL CIRCULATION OR IN A NEWSLETTER WITHIN THE TERRITORIAL JURISDICTION OF THE LOCAL 13 GOVERNMENT ALL INCOMES AND REVENUES FROM BOTH PUBLIC AND 14 15 PRIVATE SOURCES, INCLUDING (A) LOANS, CREDIT AND OTHER FORMS OF INDEBTEDNESS SECURED BY THE LOCAL GOVERNMENT UNITS; (B) PROCEEDS 16 FROM THE ISSUANCE OF BONDS AND OTHER LONG TERM SECURITIES; (C) 17

1 LOANS, GRANTS AND SUBSIDIES FROM OTHER LOCAL GOVERNMENT; (D) 2 GRANTS, SUBSIDIES AND LOANS FROM FOREIGN SOURCES GUARANTEED BY 3 THE NATIONAL GOVERNMENT AND (E) OTHER GRANTS, SUBSIDIES, DONATIONS AND LOANS FROM PRIVATE, FOREIGN AND DOMESTIC SOURCES RECEIVED BY 4 5 THE PROVINCE, CITY, MUNICIPALITY OR BARANGAY AND THE CORRESPONDING 6 DISBURSEMENT, EXPENDITURES AND UTILIZATION OF THE FUNDS during the 7 preceding fiscal year: PROVIDED, THAT WITHIN THIRTY (30) DAYS FROM THE END OF EACH QUARTER, THE SUMMARY OF INCOME AND REVENUE AS WELL AS 8 9 THE LIST OF DISBURSEMENTS, EXPENDITURES AND UTILIZATION OF FUNDS 10 FROM THE PRECEDING QUARTER SHALL BE POSTED FOR AT LEAST TWO (2) 11 CONSECUTIVE WEEKS IN THE PROVINCIAL CAPITOL BUILDING AND IN EACH CITY OR MUNICIPAL AND BARANGAY HALL AND IN AT LEAST THREE (3) 12 CONSPICUOUS PUBLIC PLACES WITHIN THE PROVINCE: PROVIDED, FURTHER, 13 14 THAT IN THE CASE OF PROVINCES WHERE THERE ARE NO LOCAL NEWSPAPER OF GENERAL CIRCULATION, THE SUMMARY SHALL BE PUBLISHED IN A 15 16 NEWSPAPER OF NATIONAL CIRCULATION OR IN A NEWSLETTER WITHIN THEIR 17 LOCALITIES.

18 SEC. 2. *Form.* - The summary of income and expenditures referred to in the preceding section 19 shall be prepared and signed by the local accountant and attested by the local treasurer and shall be in 20 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 disbursements of the local government unit
concerned within [ten (10)] THIRTY (30) days following the end of every [month]
QUARTER AND FISCAL YEAR and for at least two (2) consecutive weeks at prominent

1 places in the main office building of the local government unit concerned, its plaza and 2 main street, and to publish said itemization in a newspaper of general circulation OR IN A 3 NEWSPAPER OF NATIONAL CIRCULATION OR IN A NEWSLETTER, where available, 4 in the territorial jurisdiction of such unit, shall be punished by a fine Inot exceeding Five 5 hundred pesos (P500)] OF AT LEAST THIRTY THOUSAND PESOS (P30,000.00) BUT 6 NOT EXCEEDING FIFTY THOUSAND PESOS (P50,000.00) or by imprisonment [not 7 exceeding one (1) month] OF AT LEAST THREE (3) MONTHS BUT NOT EXCEEDING 8 SIX (6) MONTHS or both such fine and imprisonment, at the discretion of the court. 9 FURTHERMORE, SAID OFFENDER SHALL BE SUBJECT TO TEMPORARY 10 DISQUALIFICATION TO HOLD OR BE A CANDIDATE FOR ANY PUBLIC OFFICE 11 **DURING THE TERMS OF SENTENCE.**"

12 SEC. 4. Repealing Clause. - All laws, executive orders, presidential decrees, rules and 13 regulations or parts thereof which are inconsistent with any of the provisions of this Act are hereby repealed 14 or modified accordingly.

15 **SEC. 5.** *Effectivity Clause.* - This Act shall take effect fifteen (15) days after its complete 16 publication in the Official Gazette or in at least two (2) national newspapers of general circulation.

Approved,