

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

JAN 23 2008

SENATE

RECEIVED

12

COMMITTEE REPORT NO. 34

Submitted by the Committee on Local Government on JAN 23 2008

Re : Senate Bill No. 2006, prepared by the Committee.

Recommending its approval in substitution of Senate Bill No. 500.

Sponsors : Senators Aquino III and Ejercito Estrada.

MR. PRESIDENT:

The Committee on Local Government, to which was referred Senate Bill No. 500, introduced by Senator Ejercito Estrada, entitled:

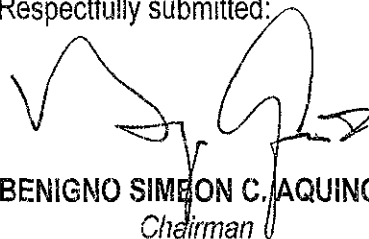
**"AN ACT  
REQUIRING PROVINCIAL GOVERNORS, CITY AND MUNICIPAL MAYORS AND  
PUNONG BARANGAY TO POST AND PUBLISH WITHIN THE TERRITORIAL  
JURISDICTION OF THEIR LOCAL GOVERNMENT UNITS A SUMMARY OF INCOME  
AND REVENUE FROM BOTH PUBLIC AND PRIVATE SOURCES AND UTILIZATION  
OF FUNDS, AND FOR OTHER PURPOSES"**

has considered the same and has the honor to report it back to the Senate with the recommendation that the attached bill, Senate Bill No. 2006, prepared by the Committee, entitled:

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

be approved in substitution of Senate Bill No. 500 with Senators Ejercito Estrada and Aquino III as authors thereof.

Respectfully submitted:



BENIGNO SIMEON C. AQUINO III  
Chairman

FRANCIS "CHIZ" G. ESCUDERO  
Vice Chairman

Members:

  
EDGARDO J. ANGARA  
ALAN PETER "COMPAÑERO" S. CAYETANO  
COMPAÑERA PIA S. CAYETANO  
JUAN PONCE ENRILE  
RICHARD J. GORDON  
MANUEL "LITO" M. LAPID  
RAMON BONG REVILLA JR.  
RODOLFO G. BIAZON  
LOREN B. LEGARDA  
M.A. MADRIGAL

ANTONIO "SONNY" F. TRILLANES IV

Ex-Officio Members:

  
JINGGOY EJERCITO ESTRADA  
President Pro-Tempore  
FRANCIS N. PANGILINAN  
Majority Leader  
AQUILINO Q. PIMENTEL JR.  
Minority Leader

Hon. MANNY VILLAR  
President  
Senate of the Philippines  
Pasay City

FRANCIS "CHIZ" G. ESCUDERO  
Vice Chairman

Members:

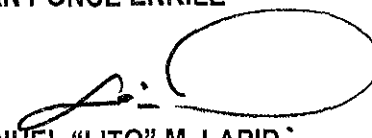
  
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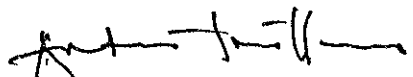
  
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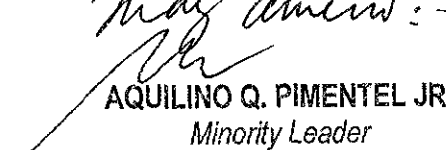
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JINGGOY EJERCITO ESTRADA  
President Pro-Tempore

  
FRANCIS N. PANGILINAN  
Majority Leader

*may amend:*  
  
AQUILINO Q. PIMENTEL JR.  
Minority Leader

Hon. MANNY VILLAR  
President  
Senate of the Philippines  
Pasay City

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

July 23 2006

SENATE

RECEIVED BY:         

S.B. NO. 2006

(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  
10 appropriations and disbursements of such funds] **FOR AT LEAST TWO (2)**  
11 **CONSECUTIVE WEEKS AND PUBLISH ONCE IN A NEWSPAPER OF GENERAL**  
12 **CIRCULATION OR IN A NEWSPAPER OF NATIONAL CIRCULATION OR IN A**  
13 **NEWSLETTER WITHIN THE TERRITORIAL JURISDICTION OF THE LOCAL**  
14 **GOVERNMENT ALL INCOMES AND REVENUES FROM BOTH PUBLIC AND**  
15 **PRIVATE SOURCES, INCLUDING (A) LOANS, CREDIT AND OTHER FORMS OF**  
16 **INDEBTEDNESS SECURED BY THE LOCAL GOVERNMENT UNITS; (B) PROCEEDS**  
17 **FROM THE ISSUANCE OF BONDS AND OTHER LONG-TERM SECURITIES; (C)**

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  
4 AND LOANS FROM PRIVATE, FOREIGN AND DOMESTIC SOURCES RECEIVED BY  
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  
8 OF EACH QUARTER, THE SUMMARY OF INCOME AND REVENUE AS WELL AS  
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  
12 CITY OR MUNICIPAL AND BARANGAY HALL AND IN AT LEAST THREE (3)  
13 CONSPICUOUS PUBLIC PLACES WITHIN THE PROVINCE: *PROVIDED, FURTHER*,  
14 THAT IN THE CASE OF PROVINCES WHERE THERE ARE NO LOCAL NEWSPAPER  
15 OF GENERAL CIRCULATION, THE SUMMARY SHALL BE PUBLISHED IN A  
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.

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

22 "SEC. 513. *Failure to Post and Publish the Itemized [Monthly] QUARTERLY*  
23 *AND ANNUAL Collections and Disbursements.* - Failure by the [local treasurer or the  
24 local chief accountant] **LOCAL CHIEF EXECUTIVE** to post the itemized [monthly]  
25 **QUARTERLY AND ANNUAL** collections and disbursements of the local government unit  
26 concerned within [ten (10)] **THIRTY (30)** days following the end of every [month]  
27 **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 [not 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,