

PHALGA 16th Geographical Conference for Mindanao

Promoting Fiscal Discipline in Local Governance

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DILG-NAPOLCOM CENTER

Article Four. - The Accountant

SECTION. 474. Qualifications, Powers and Duties. - (a) No person shall be appointed accountant unless he is a citizen of the Philippines, a resident of the local government unit concerned, of good moral character, and a certified public accountant. He must have acquired experience in the treasury or accounting service for at least five (5) years in the case of the provincial or city accountant, and three (3) years in the case of the municipal accountant.

The appointment of an accountant is mandatory for the provincial, city and municipal governments.

- (b) The accountant shall take charge of both the accounting and internal audit services of the local government unit concerned and shall:
- (1) Install and maintain an internal audit system in the local government unit concerned;
 - (2) Prepare and submit financial statements to the governor or mayor, as the case may be, and to the sanggunian concerned;
 - (3) Apprise the sanggunian and other local government officials on the financial condition and operations of the local government unit concerned;

Republic Act No. 7160 or the Local Government Code of 1991



Among the assessment criteria is **Financial Administration and Sustainability**

"Uphold the practice of fiscal discipline and sustainability, and transparency and accountability in the use of public funds"

"barangay's **outstanding practice of accountability and transparency in financial administration** by adhering with accounting and auditing standards, and compliance with the Barangay Full Disclosure Policy (BFDP), among others"





“The DILG will always be a prime mover. Our Department is integral to the realization of the goal of decentralized and good governance that propels **inclusive, resilient, and sustainable development nationwide.** We enhance capacities and foster accountability of local leaders closest to their communities. Ang ating Departamento empowers **localized innovation.** Napaka-importante po nito.”

Atty. Benjamin C. Abalos, Jr.
DILG Secretary



50 provinces, 30 cities, and 1,160 municipalities
with a functional **Anti-Drug Abuse Council**



Local Governments promoting **Good Nutrition**



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MEMORANDUM CIRCULAR
No. 2023-149

FOR : ALL PROVINCIAL GOVERNORS, CITY MAYORS,
MUNICIPAL MAYORS AND PUNONG BARANGAYS

ALL DILG REGIONAL, PROVINCIAL, AND CITY
DIRECTORS, CITY AND MUNICIPAL LOCAL GOVERNMENT
OPERATIONS OFFICERS, AND THE BARMM MINISTER OF
THE INTERIOR AND LOCAL GOVERNMENT

SUBJECT : REITERATION OF THE IMPLEMENTATION OF REPUBLIC
ACT NO. 11148, AN ACT SCALING UP THE NATIONAL AND
LOCAL HEALTH AND NUTRITION PROGRAMS THROUGH A
STRENGTHENED INTEGRATED STRATEGY FOR
MATERNAL, NEONATAL, CHILD HEALTH AND NUTRITION
IN THE FIRST ONE THOUSAND (1,000) DAYS OF LIFE,
APPROPRIATING FUNDS THEREFORE AND FOR OTHER
PURPOSES

DATE : OCT 12, 2023

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IN THE FIRST ONE THOUSAND (1,000) DAYS OF LIFE,
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Barangay Newly Elected Officials Towards Grassroots Renewal and Empowerment for Accountable and Transparent Barangay or **BNEO for GREAT Barangay Program**



Local Government Code

Development Planning

Budget and Finance

Participation

Public Ethics and Accountability



“GAWA, HINDI SALITA!”