



REPUBLIC OF THE PHILIPPINES
BUREAU OF LOCAL GOVERNMENT FINANCE
DEPARTMENT OF FINANCE
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BLGF MEMORANDUM CIRCULAR NO. 68-2015
21 April 2015

TO : All Bureau Officials and Personnel, Regional Directors of Bureau of Local Government Finance, Provincial, City and Municipal Treasurers and Others Concerned

SUBJECT: Guidelines in the submission and reviewing of eSRE reports pursuant to Department Order No. 034-2014 dated 26 May 2014, Amending Sections 3, 8 and 9 of the Department Order No. 8-2011¹ dated 11 February 2012

Pursuant to Department Order No. 034-2014 dated 26 May 2014, hereunder are the following guidelines on the submission and review of eSRE reports, and the responsibility and accountability of Provincial Treasurers and BLGF personnel in relation thereof:

I. Duty of Provincial, City and Municipal Treasurers pertaining to the submission of eSRE Reports.

A. The eSRE cash basis reports shall be uploaded to the eSRE Web Information System by all local treasurers on or before the prescribed periods pursuant to Section 3 of the Department Order No. 034-2014, which provides that:

"Section 3. The eSRE cash basis reports shall be submitted to the eSRE Web Information System by all local treasurers on or before the following dates:

- i. For the first three quarterly reports: On or before the 20th of the month following the end of the quarter.*
- ii. For the year-end report: On or before March 31 of the subsequent calendar year."*

B. When the deadline falls on a Saturday, Sunday or legal holiday, eSRE reports shall be submitted on the next working day.

¹ Adoption of the Statement of Receipts and Expenditures as the Official Reporting System on Local Government Fiscal and Financial Operations and Providing the Rules and Regulations Therefor

II. Grace Period.

- A. Upon written request prescribed by the BLGF (Annex A), the local treasurers who failed to submit eSRE report on time may be given a grace period of fifteen (15) days from the prescribed period. The BLGF Regional Director upon the recommendation of the BLGF Regional Reviewer shall approve the request provided that, such delay was due to fortuitous events, force majeure or other analogous causes.

III. Responsibilities of the Provincial Treasurers, BLGF Regional Office and Local Financial Data Analysis Division, BLGF Central Office in monitoring and reviewing eSRE Reports.

- A. The Provincial Treasurer shall monitor all eSRE reports uploaded by municipal treasurers to the eSRE Web Information System, and shall review, analyze and approve/reject the reports within fifteen (15) days from the prescribed periods set for the local treasurers.
- B. The BLGF Regional Office shall monitor all eSRE reports uploaded by local treasurers to the eSRE Web Information System, and shall review, analyze and approve/reject the reports within thirty (30) days from the prescribed periods set for the local treasurers.
- C. Provincial Treasurers who are consistent in correctly reviewing eSRE reports by following the guidelines in checking and/or testing the accuracy of the information contained in the eSRE report uploaded by the municipal treasurers as provided in the eSRE Manual, may be considered as Accredited Provincial Approvers (APAs) (Annex B) by the BLGF Regional Office. The issuance of said accreditation by the BLGF Regional Office shall be approved by the BLGF Central Office. The said accreditation shall be valid for one (1) year effective upon approval. The eSRE reports reviewed and approved by APAs shall be automatically approved by the BLGF Regional Office.

The BLGF Central Office, upon recommendation of the BLGF Regional Office, has the authority to revoke the accreditation given to the Provincial Treasurers as APAs if they failed to comply with the aforementioned guidelines.

- D. The Local Financial Data Analysis Division, BLGF Central Office shall monitor all eSRE reports uploaded by local treasurers of the National Capital Region to the eSRE Web Information System, and review, analyze and approve/reject the reports within fifteen (15) days from the prescribed periods set for the local treasurers.
- E. The BLGF Regional Office shall continue to monitor the eSRE reports reviewed and approved by the APAs by conducting a random review of approximately ten percent (10%) of the total eSRE reports from each province within fifteen (15) days from the deadline set for the Provincial Treasurer.
- F. All SRE reports approved by Regional Office will be deemed approved by the Central Office. However, in order to ensure the accuracy and reliability of the eSRE reports, the Local Financial Data Analysis Division, BLGF Central Office, shall continue to monitor the eSRE reports by conducting a random review of approximately ten percent (10%) of the total eSRE reports in all regions within fifteen (15) days from the deadline set for the BLGF Regional Office.

IV. Administrative Sanctions for Failure to Submit Timely and/or Accurate eSRE Reports.

- A. Section 8 of Department Order No. 034-2014, amending the penalties for failure to submit timely and/or accurate eSRE reports provides as follows:

“Section 8. Failure of the concerned local treasurer to submit timely and/or accurate eSRE reports shall constitute sufficient grounds for filing a complaint in accordance with the Revised Rules on Administrative Cases in Civil Service (RRACCS) of the Civil Service promulgated on November 8, 2011 specifically:

- a.) *The failure to submit the reports within the prescribed period is considered a light offense, hence, Section 46 (F.3) of Rule 10 of the RRACCS shall apply:*

- 1. *Violation of reasonable office rules and regulation*

- 1st Offense – Reprimand*

- 2nd Offense – Suspension of one (1) day to thirty (30) days*

- 3rd Offense – Dismissal from the service*

b.) *The submission of inaccurate reports is considered a less grave offense, hence, Section 46 (D.2) of Rule 10 of the RRACCS shall apply:*

2. *Simple Misconduct*

*1st Offense – Suspension of one (1) month and one (1) day
to six (6) months*

2nd Offense – Dismissal from the service

For this purpose, inaccurate report shall mean a report containing data that materially affect the integrity of the report which may tend to mislead end-users.

The complaint shall be initiated by the proper disciplining authority or his authorized representative and a show-cause memorandum shall be issued accordingly to the concerned treasurer."

B. Procedures in the disposition of complaint against local treasurers who submitted inaccurate report and/or failed to upload the eSRE report to the eSRE Web Information System:

- a. The focal person of the BLGF Regional Office shall prepare certification/memorandum to the BLGF Regional Director informing that the local treasurer concerned has submitted inaccurate report and/or failed to upload the eSRE reports to the eSRE Web Information System within the reglementary period.
- b. Upon receipt of the Memorandum/Certification from the focal person the BLGF Regional Director shall prepare a show cause Memorandum (Annex C) to the local treasurer directing him/her to prepare an explanation within three (3) days from receipt hereof on why no administrative disciplinary action should be taken against him/her for submission of inaccurate report and/or failure to upload the eSRE report within the reglementary period.

In case the eSRE report of LGU was approved by the BLGF Regional Office although was found out by the BLGF Central Office that such LGU has submitted inaccurate report, the BLGF Central Office shall prepare the show cause memorandum.

- c. In case the treasurer has submitted a satisfactory explanation on the inaccurate report or successfully uploaded the eSRE reports, the complaint shall be dismissed.

However, in case the treasurer has failed to submit a satisfactory explanation on the inaccurate report or failed to upload the eSRE report in spite of receipt of the Memorandum the BLGF Regional

Director is hereby authorized to file the appropriate charge against the treasurer concerned pursuant to Department Order No. 321-2000 dated November 17, 2000.

V. Accountability of Provincial Treasurers, Regional Office and Local Financial Data Analysis Division, BLGF Central Office in reviewing eSRE Reports.

- A. Failure to correctly review eSRE reports by the Provincial Treasurer or BLGF personnel concerned shall affect their respective performance rating.

This Memorandum Circular shall take effect immediately upon its publication in a newspaper of general circulation.

21 April 2015.


SALVADOR M. DEL CASTILLO
OIC-Executive Director

REQUEST FOR EXTENSION ON THE SUBMISSION OF STATEMENT OF RECEIPTS AND EXPENDITURES REPORT

Date: _____

Name: _____

Official Designation/Position: _____

Region: _____

LGU Type: ☐ Province ☐ City ☐ Municipality

LGU Name: _____

Period Being Requested for Extension (Year-Quarter): _____

Explanation: _____

Signature over printed name

SRE Regional Reviewer: _____ Recommended for Approval?

☐ Yes

☐ No

Remarks: _____

BLGF Regional Director: _____

☐ Approved

☐ Disapproved

Remarks: _____



Republic of the Philippines
Department of Finance

Bureau of Local Government Finance

This
CERTIFICATE OF ACCREDITATION
is hereby issued to

Mr./ Ms. _____,
(Name)

Provincial Treasurer of _____,

as an Accredited Provincial Approver (APA)
of the Bureau of Local Government Finance pursuant to
Memorandum Circular No. _____.

This Accreditation is valid for one (1) year or until revoked,
effective upon approval.

Regional Director

Approved by:

BLGF Central Office

Date

MEMORANDUM

TO : (Name of Treasurer)
(Position/Designation)

SUBJECT : (Offense)

DATE :

This Office has found after verification of the BLGF eSRE website that you have submitted inaccurate report and/or failed to upload your eSRE Report covering the period (State the Quarter and Year) as verified in the Submitted Report List Module/Submission Checklist of the eSRE Web System, by the Focal Person of this Office.

A print - out copy of the Submitted Report List Module/Submission Checklist from the eSRE Web System is hereto attached.

In this connection, you are hereby directed to submit your explanation under oath within three (3) days from receipt hereof why you should not be charged with (state the offense). Your failure to do so shall be construed by this Office as a waiver thereof. Thus, this Office will be constrained to decide based on available records.

For strict compliance.

Regional Director
(Disciplining Authority)