



Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF LOCAL GOVERNMENT FINANCE
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BLGF MEMORANDUM CIRCULAR NO. 02-03-2017
17 February 2017

TO : **All Bureau Officials and Personnel, Regional Directors, Provincial, City and Municipal Treasurers and Others Concerned**

SUBJECT : **Corrections/Changes of the Statement of Receipts and Expenditures (SRE) Reports Submitted in the electronic SRE (eSRE) System from Fiscal Years (FYs) 2012-2015**

This Memorandum Circular is being issued in view of the numerous requests for corrections/changes in the Statement of Receipts and Expenditures (SRE) Reports submitted through the electronic Statement of Receipts and Expenditures (eSRE) System from Fiscal Years (FYs) 2012-2015 for the purpose of: (1) Performance Standards for Local Treasurers and Assistant Treasurers; (2) Local Government Unit Fiscal Sustainability Scorecard (LGU FSS); (3) Annual Performance Targets; and (4) Seal of Good Local Governance (SGLG) of the Department of the Interior and Local Government (DILG).

In the interest of accuracy and fairness, this Bureau will take into consideration the requests for changes/corrections of the SRE reports submitted in the eSRE system from FYs 2012-2015 on or before **15 April 2017** only. In addition, the said requests will be considered if the reports are reconciled with the accounting records and shall be duly noted by the concerned Local Chief Executive (LCE). For your reference, attached is the official template to be used for any requests for SRE changes/corrections of report.

Please be reminded that Section 8 of Department Order No. 034-2014 dated 26 May 2014 provides that the **submission of inaccurate report is considered a less grave offense**, hence, Section 46 (D.2) Rule 01 of the Revised Rules on Administrative Cases in Civil Service (RRACCS) of the Civil Service promulgated on 08 November 2011 shall apply:

- 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 BLGF Regional Directors are hereby instructed to widely and immediately disseminate this Circular to all concerned.

For strict compliance.


NIÑO RAYMOND B. ALVINA
OIC Executive Director

STATEMENT OF RECEIPTS AND EXPENDITURES (SRE) REQUEST FOR CHANGES/CORRECTIONS OF REPORT

REGION: _____

PROVINCE: _____

LGU NAME: _____

INSTRUCTION: Please read and write eligibly before proceeding to the table.

- (1) Fill out the Form in case of a necessary change/correction of the report.
- (2) Request form must be accompanied by supporting documents
- (3) Request must be concurred by the Regional Director

This is to certify that there was a discrepancy occurred in the submitted Statement of Receipts and Expenditures (SRE) report through the electronic SRE (eSRE) system for Fiscal Year/s _____. Relative herein, may we request this data to be changed.

Table 1: SRE Request for Changes/Correction of the Report, Fiscal Year _____

Revenue Sources	Submitted SRE report in the eSRE system	Request for Change/Correction of Report	Reason/Justification
<input type="checkbox"/> Real Property Tax			
<input type="checkbox"/> Tax on Business			
<input type="checkbox"/> Other Taxes			
<input type="checkbox"/> Regulatory Fees			
<input type="checkbox"/> Service/User Charges			
<input type="checkbox"/> Receipts from Economic Enterprises			
<input type="checkbox"/> Other Receipts: Please Specify: _____			

Certified Correct:

Noted by:

Provincial/City/Municipal Treasurer

Local Chief Executive

Date

Approved by:

BLGF Regional Director