



Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF LOCAL GOVERNMENT FINANCE
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BLGF MEMORANDUM CIRCULAR NO. 009.2022

24 MAR 2022

TO : All BLGF Central and Regional Directors: All Provincial, City and Municipal Treasurers and Assistant Treasurers; and Others Concerned

SUBJECT : Change Request Forms (CRFs) for the FY 2022 SGLG Assessment

This Memorandum Circular is issued to inform all concerned that this Bureau has already provided to the Department of the Interior and Local Government (DILG) the pertinent Financial Administration Indicators for the FY 2022 Seal of Good Local Governance (SGLG) Assessment, which are now available at <https://blgf.gov.ph/2022sglg/>, as follows:

1. **Reporting Compliance and Submission of the Statement of Receipts and Expenditures Reports and the Quarterly Reports on Real Property Assessment in the LGU Integrated Financial Tool System for FY 2021 Q3;**
2. **Average Local Revenue Collection Growth Rate for FYs 2018-2020; and**
3. **Utilization Rate of the 20% Internal Revenue Allotment (IRA) for Local Development Project (LDP) for FY 2020.**

In this connection, all requests relative to the results of the above indicators, especially in cases of data discrepancy, shall be submitted to the DILG, through the Regional Assessment Team (RAT), following the process/guidelines below:

1. The RAT will verify the Local Fiscal Indicators with the LGU data. In case of data discrepancy, a Change Request Form must be accomplished, which will be submitted by the RAT to the DILG - Bureau of Local Government Supervision (BLGS), thru the concerned DILG Regional Office.
2. The DILG-BLGS will provide the CRFs by Region to the BLGF Central Office (CO) using the herein attached forms, namely: (i) *CRF No. 1: Correction on the Average Local Revenue Collection Growth Rate*; (ii) *CRF No. 2: Justification on the Average Local Revenue Collection Growth Rate*; (iii) *CRF No. 3: Correction on the Utilization of the 20% IRA for LDP*; and (iv) *CRF No. 4: Justification on the Utilization of the 20% IRA for LDP*.
3. The BLGF CO shall approve/disapprove the CRFs and provide the DILG-BLGS with the result of the said request; and
4. The DILG-BLGS will inform the concerned LGU of the result of the request.

All BLGF Central and Regional Directors are hereby instructed to immediately and widely disseminate this Circular to all concerned within their respective jurisdictions.

Be guided accordingly.



mm3Htw
NIÑO RAYMOND B. ALVINA
Executive Director

Correction on the Average Local Revenue Collection Growth Rate Fiscal Years 2018-2020

City/Municipality of : _____ Region : _____
Province of : _____

Instructions: Fill out the form accordingly and attach supporting documents.

This is to request action on the following discrepancy/ies noted in the Statement of Receipts and Expenditures (SRE) report submitted through the electronic SRE system for Fiscal Year/s _____.

Request for Change/Correction of SRE Report, Fiscal Year _____

	Revenue Sources	Amount Reported in the eSRE (Php)	Corrected Amount (Php)	Reason/Justification for Correction/Change
<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			

Certified correct:

Noted by:

Provincial/City/Municipal Treasurer

Governor/
City/Municipal Mayor

Provincial/City/Municipal Accountant

Provincial/City/Municipal Budget Officer

Date: _____

Date: _____

**Justification on the Average Local Revenue Collection Growth Rate
Fiscal Years 2018-2020**

City/Municipality of : _____ Region : _____
Province of : _____

Instructions: Fill out the form accordingly and attach supporting documents.

This is to request action on the three-year average local revenue growth for FYs 2018-2020, as certified by the BLGF.

Request for Change of Average Local Revenue Growth, FYs 2018-2020

Proposed Change/Correction		Reason/ Justification
FROM (in %, currently reflected as BLGF data)	TO (in %, if reason/ justification is considered)	

Certified correct:

Noted by:

Provincial/City/Municipal Treasurer

Governor/
City/Municipal Mayor

Provincial/City/Municipal Accountant

Provincial/City/Municipal Budget Officer

Date: _____

Date: _____

**Correction on the Utilization of the 20% Internal Revenue Allotment (IRA)
for Local Development Project (LDP) - Fiscal Year 2020**

City/Municipality of : _____ Region : _____
Province of : _____

Instructions: Fill out the form accordingly and attach supporting documents.

This is to request action on the following discrepancy/ies noted in the Statement of Receipts and Expenditures (SRE) report submitted through the electronic SRE system for Fiscal Year 2020.

Request for Change/Correction of the SRE Report, FY 2020

Expenditure	Amount Reported in the eSRE (Php)	Corrected Amount (Php)	Reason/Justification for Correction/Change
<input type="checkbox"/> General Public Services			
<input type="checkbox"/> Education, Culture & Sports/Manpower Development			
<input type="checkbox"/> Health, Nutrition & Population Control			
<input type="checkbox"/> Labor and Employment			
<input type="checkbox"/> Housing and Community Development			
<input type="checkbox"/> Social Services and Social Welfare			
<input type="checkbox"/> Economic Services			
<input type="checkbox"/> Debt Service			

Certified correct:

Noted by:

Provincial/City/Municipal Treasurer

Governor/
City/Municipal Mayor

Provincial/City/Municipal Accountant

Provincial/City/Municipal Budget Officer

Date: _____

Date: _____

**Justification on the Utilization of the 20% Component of the Internal Revenue Allotment (IRA)
for Local Development Project (LDP) - Fiscal Year 2020**

City/Municipality of : _____ Region : _____
Province of : _____

Instructions: Fill out the form accordingly and attach supporting documents.

This is to request action on the % utilization of IRA for LDP for FY 2020, as certified by the BLGF.

Request for Change of Utilization of the 20% Component of IRA, FY 2020

Proposed Change/Correction		Reason/ Justification
FROM (in %, currently reflected as BLGF data)	TO (in %, if reason/ justification is considered)	

Certified correct:

Noted by:

Provincial/City/Municipal Treasurer

Governor/
City/Municipal Mayor

Provincial/City/Municipal Accountant

Provincial/City/Municipal Budget Officer

Date: _____

Date: _____