



Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF LOCAL GOVERNMENT FINANCE
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MEMORANDUM CIRCULAR NO. 016.2021

11 MAY 2021

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 2021 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 Fiscal Year (FY) 2021 Seal of Good Local Governance (SGLG) Assessment, which are now available at <https://blgf.gov.ph/2021sglg/>, as follows:

1. **Reporting Compliance and Submission of the Statement of Receipts and Expenditures Reports and Quarterly Reports on Real Property Assessment in the LGU Integrated Financial Tool System for FY 2020;**
2. **Average Local Revenue Collection Growth Rate for FYs 2017-2019; and**
3. **Utilization Rate of the 20% component of the Internal Revenue Allotment for Local Development Project for FY 2019.**

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

1. The RAT will verify the Local Fiscal Indicators with the LGU data. In case of data discrepancy, a Change Request Form (CRF) must be accomplished, which will be submitted by the RAT to the DILG - Bureau of Local Government Supervision (BLGS), through 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 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.




NIÑO RAYMOND B. ALVINA
Executive Director



Correction on the Average Local Revenue Collection Growth Rate Fiscal Years 2017-2019

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 2017-2019**

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 2017-2019, as certified by the BLGF.

Request for Change of Average Local Revenue Growth, FYs 2014-2016

| 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 2019**

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 2019.

Request for Change/Correction of the SRE Report, FY 2019

| 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 2019**

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 2019, as certified by the BLGF.

Request for Change of Utilization of the 20% Component of IRA, FY 2019

| 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: _____