

[BLGF Memorandum Circular No. 08-2015, April 21, 2015]

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. 8-2011 ^[1] DATED 11 FEBRUARY 2012

*Adopted: 21 April 2015
Date Filed: 22 April 2015*

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.

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.