



CITY BUDGET OFFICE



2. Prepare and submit budget proposals

Service Description: It is continuation of the issuance of Budget Call wherein organic offices submits their budget proposals.

Office or Division:	City Budget Office			
Classification:	Highly Technical			
Type of Transaction:	G2G- Government to Government			
Who may avail:	LCE, Legislative and all organic Departments			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
LBPF No. 2: 1 Original Copy 1 Duplicate Copies LBPF No. 4: 1 Original Copy 1 Duplicate Copies PPMP: 1 Original Copy 1 Duplicate Copies		Various organic offices and City Budget Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Organic offices shall prepare using uniform template to ensure completeness and comprehensiveness of budget information		None		
2. Organic offices shall submit the accomplished forms or templates to the office of the City Budget Officer.	1. Checks the compliance in form and substance pursuant to the Budget. Call and receives the same.		10 minutes	<i>Supervising Administrative Officer / Administrative Officer</i>
	2. Review and consolidate Budget Proposals if its in compliance with budgetary requirements, general limitations and other provisions under RA 7160.		22 days	<i>Supervising Administrative Officer/ Administrative Officer</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	3. Budget Proposal not in conformity with the policies and guidelines shall be returned for revision.	None	2 minutes	<i>Supervising Administrative Officer/ Administrative Officer</i>



3. Conduct Budget Hearings

Service Description: This is the stage wherein the Budget officer and the different organic office / program director defend their Budget proposals before the legislative hearing.

Office or Division:	City Budget Office			
Classification:	Highly Technical			
Type of Transaction:	G2G- Government to Government			
Who may avail:	LCE, Legislative and all organic Departments			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Budget Proposals: 27 Original Copies		City Budget Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Organic offices shall appear on the designated date and time for budget hearing to justify and defend their budget proposals.	1. Review the rationale of the Department and review the PPAs by office.	None	30 minutes each department	<i>City Budget Officer and Members of the LFC</i>
	1.1 Review cost estimates.		30 minutes	<i>City Budget Officer and Members of the LFC</i>
	1.2 Evaluate the budget proposals by determining the reasons why there is a need to appropriate fund for their PPAs.		30 minutes	<i>City Budget Officer and Members of the LFC</i>



4. Preparation of the Executive Budget (LEP and BUDGET MESSAGE)

Service Description: LBPF-Local Budget Preparation Form
LEP-Local Expenditure Program

Office or Division:	City Budget Office			
Classification:	Highly Technical			
Type of Transaction:	G2G- Government to Government			
Who may avail:	LCE, Legislative and all organic Departments			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
LBPF No. 1: 1 Original Copy LBPF No. 2: 1 Original Copy each department LBPF No. 2a: 1 Original Copy LBPF No. 3: 1 Original Copy each department LBPF No. 4: 1 Original Copy each department LBPF No. 5: 1 Original Copy LBPF No. 6: 1 Original Copy LBPF No. 7 : 1 Original Copy Budget Message : 1 Original Copy		LCE/City Budget Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. The Local Chief Executive approves the budget proposal.	1. Prepare the LBPF No. 1-Budget of Expenditures and Sources of Financing. 1.1 Certifies LBPF No. 1 1.2 Approves LBPF No. 1	None	1 hr 5 mins	<i>CBO Staff</i> <i>CBO as Member of LFC</i> <i>Atty. Jefferson P. Soriano</i> <i>City Mayor's</i> <i>CBO Staff</i>
	2. Prepare LBPF No. 2 Programmed Appropriation and Obligation by Expenditure		CBO as Member of LFC 15 minutes per office	<i>CBO Staff</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	5. Prepare LBPF No. 4 - Mandate, Vision/Mission, Major Final Output, Performance Indicator and Targets 5.1 Signed by the department head concerned 5.2 Review LBPF No. 4 5.3. Approve LBPF No. 4	None	30 minutes per office 30 minutes per office	CBO Staff Department Head Concerned CBO as Member of LFC Atty. Jefferson P. Soriano City Mayor's
	6. Prepare LBPF No. 5 Statement of Indebtedness 6.1 Certify LBPF No. 5 6.2 Noted LBPF No. 5		30 minutes 5 minutes	CBO Staff City Accountant Atty. Jefferson P. Soriano City Mayor's
	7. Prepare LBPF No. 6 Statement of Statutory and Contractual Obligations and Budgetary Requirements 7.1 Certify LBPF No. 6 7.2 Approve by the LBPF No. 6		15 minutes 5 minutes	CBO Staff City Budget Officer City Treasurer CPDC Atty. Jefferson P. Soriano City Mayor's



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	8. Prepare LBPF No. 7 Statement of Fund Allocation By Sector 8.1 Certify Correct LBPF No. 7 8.2 Approve LBPF No. 7	None	30 minutes 5 minutes	<i>CBO Staff</i> <i>City Budget Officer</i> <i>City Accountant</i> <i>Atty. Jefferson P. Soriano</i> <i>City Mayor's</i>
2. If there is an available source for appropriation and upon the request of the LCE a Supplemental Budget may be enacted	1. Prepare LBPF No. 8 Statement of Funding Sources 1.1 Certify correct LBPF No. 8 2. Prepare LBPF No. 9 Statement of Supplemental Appropriation 2.1 Approve LBPF No. 9		30 minutes 1 hour	<i>City Treasurer</i> <i>City Accountant</i> <i>CBO Staff</i> <i>Atty. Jefferson P. Soriano</i> <i>City Mayor's</i>
3. LCE shall prepare a Budget Message	1. Receives the Budget Message for Submission of the Executive Budget to Sanggunian. 1.1 Reproduce the original copies of the various local budget preparation forms and budget message into 40 copies each. 1.2 Segregate it and bind it into 40 sets 1.3 Submit it to Sanggunian for enactment and authorization.		2 minutes 2 days 2 days 3 minutes	<i>CBO Staff</i> <i>CBO Staff</i> <i>CBO Staff</i> <i>CBO Staff</i>



BUDGET AUTHORIZATION PHASE

1. Assist the Sanggunian in the analysis and review of the Annual and Supplemental Budgets to determine compliance with statutory and administrative requirements

Service Description: The Budget officer assist the Sanggunian in the analysis and review of the Annual and Supplemental Budgets to determine compliance with statutory and administrative requirements.

Office or Division:	City Budget Office			
Classification:	Highly Technical			
Type of Transaction:	G2G - Government to Government			
Who may avail:	LCE, Legislative and all organic Departments			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Executive Budget Annual Development Plan/ Annual Investment Plan		City Budget Office City Planning and Development Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. The LCE through the CBO shall submit the Executive Budget to the Sanggunian for authorization.	1. Assist the Sanggunian in the analysis and review of the Annual or Supplemental Budgets	None	16 hours	<i>CBO as member of the LFC</i>



BUDGET EXECUTION PHASE

2. Preparation of release documents (Allotment Release Order) for Current Operating Expense, and Capital Outlay.

Service Description: After usual recording of appropriation in the proper registries, the execution of the budget involves the release of allotments, the certification of available appropriations and cash, the recording of actual obligations and disbursements of fund for approved PPAs and the delivery of goods and services to target clients in the most efficient, effective, economical and ethical way.

Office or Division:	City Budget Office			
Classification:	Highly Technical			
Type of Transaction:	G2G - Government to Government			
Who may avail:	LCE, Legislative and all organic Departments			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
LBEF No. 1 Allotment Release Order - 21 Original copies		City Budget Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. LCE request for the preparation of Allotment Release Order	1. Prepare LBEF No. 1 Allotment Release Order 1.2. Sign LBEF No. 1 1.3. Approve LBEF No. 1	None	15 minutes per office 2 minutes per office	<i>Supervising Administrative Officer</i> <i>CBO/Asst. CBO</i> <i>Atty. Jefferson P. Soriano</i> <i>City Mayor's</i>



BUDGET EXECUTION PHASE

3. Status of Appropriations, Allotment, Obligation and Balances

Service Description: After usual recording of appropriation in the proper registries, the execution of the budget involves the release of allotments, the certification of available appropriations and cash, the recording of actual obligations and disbursements of fund for approved PPAs and the delivery of goods and services to target clients in the most efficient, effective, economical and ethical way.

Office or Division:	City Budget Office			
Classification:	Highly Technical			
Type of Transaction:	G2G - Government to Government			
Who may avail:	LCE, Legislative and all organic Departments			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Annual Budget: 1 Copy Excise Tax Utilization: 1 Copy and 4 Duplicate Copies 20% IRA Utilization: 1 Copy and 4 Duplicate Copies Status of Appropriations, Allotments, Obligations and Balances: 1 Original Copy and 1 Duplicate Copy		City Budget Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. COA request a copy of Status of Appropriations, Allotment, Obligation and Balances at beginning of the year for its Annual Audit Report (AAR)	1. Prepare SAAOB of different offices 1.1 Transmit the SAAOB	None	1 day 5 minutes	<i>Supervising Administrative Officer and Administrative</i> <i>CBO Staff</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
2. DBM request a quarterly utilization report of the Excise Tax	2. Prepare the Excise Tax Utilization every 10th day of the end of a quarter. 2.2 Reproduce the report into 4 duplicate copies. 2.3 Transmit the original copy to DBM and post the 3 duplicate copies on three (3) conspicuous places.	None	1 hour 10 minutes 2 hours	<i>Supervising Administrative Officer / CBO Staff</i> <i>CBO Staff</i> <i>CBO Staff</i>
3. DILG request a quarterly utilization report of the 20% IRA and Annual Budget	2. Prepare the 20% IRA Utilization every 10th day of the end of a quarter. 2.2 Reproduce the report and AB into 4 duplicate copies. 2.3 Transmit the original copy to CLGOO and post the 3 duplicate copies on three (3) conspicuous places.		1 hour 30 minutes 2 hours	<i>Supervising Administrative Officer /CBO Staff</i> <i>CBO Staff</i> <i>CBO Staff</i>



BUDGET EXECUTION PHASE

3. Prepare Summary of Realignment Form

Service Description: After usual recording of appropriation in the proper registries, the execution of the budget involves the release of allotments, the certification of available appropriations and cash, the recording of actual obligations and disbursements of fund for approved PPAs and the delivery of goods and services to target clients in the most efficient, effective, economical and ethical way.

Office or Division:	City Budget Office			
Classification:	Highly Technical			
Type of Transaction:	G2G - Government to Government			
Who may avail:	LCE, Legislative and all organic Departments			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
3. Prepare Summary of Realignment Form		City Budget Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. LCE, Legislative Department and Different Offices Heads request for Summary of Realignment	1. Prepare Summary of Realignment upon request.	None	10 minutes	<i>Supervising Administrative Officer and Administrative Officer</i>
	1.1 Signature by the CBO		2 minutes	<i>City Budget Officer Department Head Concern</i>
	1.2 Signature by the requesting officer.			<i>Atty. Jefferson P. Soriano City Mayor's</i>
	1.3 Approve the Summary of Realignment			



BUDGET ACCOUNTABILITY PHASE

4. Obligation Request Slip certification of appropriation or allotment for obligation

Service Description: Is the last and final phase of the budget process. In simple term it is accounting for the budget and not the audit of accounts. It is understood that in the execution of the budget, officials and employees involved shall strictly observe and follow the law and the rules and regulations of COA, DBM, BLGF, DILG and other oversight agencies.

Office or Division:	City Budget Office			
Classification:	Simple			
Type of Transaction:	G2G - Government to Government			
Who may avail:	LCE, Legislative and all organic Departments			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Obligation Request Slip with attached pertinent documents: 3 copies of Obligation Request Slip		Department concern and City Budget Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Suppliers and different offices submits ObS for certification of appropriation or allotment for obligation	1. Receives Obligation Request duly signed by the Department Head concern.	None	2 minutes	<i>CBO Staff</i>
	1.1 Certify as to the existence of appropriation.		3 minutes per document	<i>CBO/Assistant CBO</i>
	1.2 Assign Obligation Request number		3 minutes per document	<i>CBO Staff</i>
	1.3 Make pertinent adjustments to amounts previously recorded based on the Obligation Request.		2 minutes	<i>CBO Staff</i>
	1.4 Forward the Obligation Request and supporting documents to the office of the City Accountant.		*5 minutes upon completion of the steps for processing	<i>CBO Staff</i>



SERVICE NAME: BUDGET REVIEW PHASE

1. Assist the Sanggunian in the analysis, review and evaluation of annual and supplemental barangay budgets.

Service Description: The third phase in the local budget process. Its primary purpose is to determine the Appropriation Ordinance has complied with the budgetary requirement and general limitations set forth in the Local government Code of 1991, as well as provisions of other applicable laws. It starts from the time the reviewing authority receives the appropriation ordinance for review and ends with the issuance of the review action.

Office or Division:	City Budget Office			
Classification:	Simple			
Type of Transaction:	G2G - Government to Government			
Who may avail:	LCE, Legislative and all organic Departments			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Barangay Budget : 2 Original copies and 3 duplicate copies Program of Works: 2 Original copies and 3 duplicate copies LDRRM Plan: 2 Original copies and 3 duplicate copies		Barangay Hall and once approved it may be secured at CBO, COA, CLGOO and Accounting Office.		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Barangay Treasurer submits the annual or supplemental budgets for initial review to the CBO.	1.Receives the Annual/ Supplemental Budget.	None	2 minutes	<i>Reviewing Officer</i>
	1.1 Check completeness of requirements and review the same.		1 day	<i>Reviewing Officer</i>
	1.2 Performs documentary analysis and findings and review of the same.		1 day	<i>Reviewing Officer</i>
	1.3 Prepares communication of the review action and its approval.		30 minutes	<i>CBO/Asst. CBO/ Reviewing Officer</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	1.4 Submits the reviewed AB and SB together with the letter to the SP for authorization.	None	5 minutes	<i>CBO Staff</i>