

**PREPARATION OF THE CITY ANNUAL/SUPPLEMENTAL BUDGET**

<b>Service Information</b>	Upon receipt of the Statement of Income & Expenditures from the City Treasury Office, budget proposals of the heads of the offices & the estimates of income & budgetary ceilings from the local finance committee, the local chief executive with the assistance of the City Budget Office shall prepare the executive budget for the ensuing year in accordance with the provisions of RA 7160.
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OFFICE	CITY BUDGET OFFICE
CLASSIFICATION	COMPLEX
TYPE OF TRANSACTION	G2G- Gov't to Gov't
WHO MAY AVAIL	LGU
<b>CHECKLIST OF REQUIREMENTS</b>	<b>WHERE TO SECURE</b>
1. Issue the Budget Call	City Mayor
2. Prepare & Submit Budget Proposals	All Department Heads
a. Firm up Major Outputs, Identify Performance Indicators and set Targets	
b. Estimate Costs for the Budget Year (PS, MOOE & Capital Outlay) for each PPA	
c. Prepare the Project Procurement Management Plan (PPMP)	
d. Consolidate the PPMP'S into APP	
e. Review and consolidate the Budget Proposals	
3. Conduct Budget Hearings & Evaluate Budget Proposals	City Mayor/ All Department Heads
4. Prepare the Local Expenditure Program	City Budget Office
5. Prepare the Budget Message	City Mayors Office
6. Submit the Local Expenditure Program to the Local Sanggunian	City Mayor/ City Budget Office
LBP Form I- Budget of Expenditures and Sources of Financing	
LBP Form 2- Programmed Appropriation & Obligations by Object of Expenditures	
LBP Form 2A-Programmed Appropriation & Obligations for Special Purpose Appropriations	
LBP Form 3- Personnel Schedule	
LBP Form 4- Mandate, Vision/Mission, Major Final Output, Performance Indicators & Targets by the Department/ head	
LBP Form 5- Statement of Indebtedness	
LBP Form 6- Statement of Statutory & Contractual Obligations & Budgetary Requirements	
LBP Form 7- Statement of Fund Allocation by Sector	
LBP Form 8- Statement of Funding Source	
LBP Form 9- Statement of Supplemental Appropriation	

CLIENT STEPS	AGENCY ACTION	FEE TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Issuance of the Budget Call	Provide a copy of the Budget Call to the different Offices	none	1 day	Local Chief Executive
2. Conduct Budget Forum	The City Budget Officer explains the sources of income, spending ceilings and budget strategies	none	1 day	Local Chief Executive Finance Committee
3. Prepare and submit Budget Proposals	The City Budget Office review & consolidate the budget proposals from diff. departments & determine the expected outputs for the budget year and estimated costs	none	30 days	Perla Gapatan Carmelita Llanes All Department Heads
4. Conduct Budget Hearings	The Local Finance Committee validates the revenue sources, cost estimates and expected outputs for the budget year	none	5 days	Mayor Ericson Singson Perla Gapatan Carmelita Llanes Melba Abejon All Department Heads
5. Evaluate Budget Proposals	The City Budget Officer together w/ the City Mayor evaluates all budget proposals	none	60 days	Local Chief Executive Perla Gapatan Carmelita Llanes
6. Prepare the Budget Message	The Local Chief Executive prepares the Budget Message	none	5 days	Local Chief Executive
7. Submit the Executive Budget to the Sanggunian	The Proposed Executive Budget approved by the Local Chief Executive shall be submitted to the Sangguniang Panlungsod	none	60days	Local Chief Executive Perla Gapatan Carmelita Llanes

**ISSUANCE OF OBLIGATION REQUESTS (ObR's)**

<b>Service Information</b>	The Purchase Request must be duly signed by the head of office requesting
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OFFICE	CITY BUDGET OFFICE
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CLASSIFICATION	SIMPLE
TYPE OF TRANSACTION	G2C- Government to Citizen/ G2G- Gov't to Gov't
WHO MAY AVAIL	Contractors, Creditors, LGU Personnel, Brgy Officials

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Purchase Request being signed by the head of office		Concerned Office		
Letter of Request approved by the City Mayor		City Mayor's Office		
Existence of Appropriation		City Budget Office		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the Purchase Request signed by the head of office	Check if the Purchase Request is property filled up & signed by the proper authority	none	1 min	Melba Abejon Carmelita Llanes Perla Gapatan
2. Source of fund should be properly filled up	Look for the source of fund for that particular request	none	2 mins	Melba Abejon Carmelita Llanes Perla Gapatan
3. Handed the voucher to the City Budget Office	Preparation of Obligation Request (ObR) on that particular voucher Signed the Prepared Obligation Requests (ObR's)	none	3 mins	Carmelita Llanes Melba Abejon Marivic Tabon Perla Gapatan

#### REVIEW OF BARANGAY ANNUAL/ SUPPLEMENTAL BUDGET

<b>Service Information</b>	Barangay Annual/ Supplemental Budget must be submitted on or before Oct 16 of the fiscal year.
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OFFICE	CITY BUDGET OFFICE
CLASSIFICATION	COMPLEX
TYPE OF TRANSACTION	G2G- Gov't to Gov't
WHO MAY AVAIL	Barangay Officials

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Approved Annual Investment Plan	Brgy Captain, Treasurer & Secretary
Approved Annual PPMP	Brgy Captain, Treasurer & Secretary
Approved GAD Plan	Brgy Captain, Treasurer & Secretary

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present the approved Annual AIP, PPMP & GAD to the City Budget Office	Checked the Annual AIP, PPMP and GAD presented by the Brgy Treasurer if it is received by the DILG	none	1 min	Carmelita Llanes Melba Abejon Marivic Tabon
2. Present the draft Annual/ Supplemental Budget to the City Budget Office	Checked the Source of of fund, Plantilla, Budget of Expenditures if they are correctly recorded to their proper accounts, the PS limitation, Brgy Message, Resolution, Appropriation Ordinance, Clarity Fund, Development Fund, SK Fund and correct computation of their budget	none	3 hrs	Carmelita Llanes Perla Gapatan Melba Abejon
3. Let the Brgy Officials signed in the prepared Brgy Annual/ Supplemental Budget and return to the City Budget Office for final review	Check for the final review of the Annual/ Supplemental Budget for the computation and duly signed by the brgy officials	none	30 mins	Carmelita Llanes Perla Gapatan Melba Abejon
	Preparation of the Preliminary Review of the Brgy Annual and Supplemental Budget	none	3 mins	Melba Abejon Carmelita Llanes
	Signed the prepared Preliminary Review of the Brgy Annual & Supplemental Budget	none	1 min	Perla Gapatan
	Forwarded the reviewed Brgy Annual/ Supplemental Budget to the Chairman on Committee on Appropriation for signature	none	2 hrs	Alfonso Singson

**PREPARATION OF STATUS OF APPROPRIATIONS, ALLOTMENTS & OBLIGATIONS (SAAOB)**

<b>Service Information</b>	SAAOB must be submitted to the Commission on Audit before the exit conference
OFFICE	<b>CITY BUDGET OFFICE</b>
CLASSIFICATION	COMPLEX
TYPE OF TRANSACTION	G2G- Gov't to Gov't
WHO MAY AVAIL	Different Offices of LGU-Candon, COA

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
List of Approved Ordinances	Sangguniang Panlungsod
List of Appropriations	City Budget Office
List of Obligations per Account	City Budget Office
Balances of all accounts	City Budget Office

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Secure copy of Appropriation Ordinance and arrange it accordingly.	The City Budget Office segregates the Ordinances if it is RA 7171, RA 8240, CDF,GAD,CDRRM,SEF, and separate the Current Appropriations and Continuing Appropriations	none	2 days	Melba Abejon
2. Check balances of Appropriations	The City Budget Office prepares the balances of all Appropriations and tally with the Accounting and Treasury Office	none	15 days	Melba Abejon
3. Prepares the itemized SAAOB per Ordinance	The City Budget Office prepares the Statement of Appropriations,Allotments & Obligations (SAAOB) manually & Budget System	none	15 days	Melba Abejon
4. Finalize the report & submit to the Commission on Audit (COA)	Finalize the SAAOB prepared and submit to the Commission on Audit and copy furnish to City Mayors Office,Accounting Office & Treasury Office	none	10 days	Perla Gapatan Melba Abejon Commission on Audit (COA)