

# Provincial Budget Office



## 1. Availment of certification of the provincial budget officer as to availability of appropriations

The fundamental principles governing all financial transactions in local governments are covered in Section 305 of R.A. No. 7160.

Another legal basis in Budget Execution is the Certification requirement before local funds are utilized. Section 344 of R.A. No.7160 provides that “No money shall be disbursed unless the local budget officer certifies to the existence of appropriation that has been legally made for the purpose, the local accountant has obligated said appropriation, and the local treasurer certifies to the availability of funds for the purpose.”

<b>Office or Division:</b>	Provincial Budget Office/Budget Execution Services Division
<b>Classification:</b>	Simple
<b>Type of Transaction:</b>	G2G- Government to Government
<b>Who may avail:</b>	Local government offices, employees

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
On Obligation Requests (OBRs) for all claims for payment, Purchase Requests (PRs), Contractual Appointments and Job Orders: (4 sets of copies)				
1. Accomplished Obligation Requests (ObRs) and;		Requestee/Originating office		
2.1 Vouchers and payrolls with supporting documents, or				
2.2 Purchase Requests (PRs), or				
2.3 Contractual Appointments and Job Orders		Provincial Human Resource Management Office		
On Specific Appropriation/s:				
1. Letter Request from requestee/originating office		Requestee/ Originating office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
On Obligation Requests (OBRs) for all claims for payment, Purchase Requests (PRs),				

<p>Contractual Appointments and Job Orders</p> <p>1. Forward/Submit ObRs attached to vouchers, payrolls and purchase requests with supporting documents, contractual appointments and job orders to PBO for processing</p>	<p>1.1 Receive forwarded/ submitted ObRs attached to vouchers, payrolls and purchase requests with supporting documents, contractual appointments and job orders</p> <p>1.2 Process received documents</p> <p>a. If okay-obligate and have same certified by the Provincial Budget Officer (PBO)</p> <p>b. If not okay-return to originating/ requesting office with Return Slip citing the reason/s for return</p> <p>1.3 Release/ Deliver certified</p>	<p>None</p>	<p>Regular days- 5 minutes</p> <p>Peak season- 10 minutes</p> <p>Regular days- 2 hours and 50 minutes</p> <p>Peak season- 7 hours and 40 minutes</p> <p>Regular days- 5 minutes</p>	<p>Administrative Aide Provincial Budget Office;</p> <p>Budget Officer/Budgeting Assistant Provincial Budget Office;</p> <p>Administrative Aide Provincial Budget Office</p>
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	<p>documents to next office</p> <p>a. ObRs attached to vouchers and Job Orders to Office of the Provincial Accountant (OPA)</p> <p>b. Purchase Requests (PRs) and payrolls with supporting documents to Provincial Treasurer's Office (PTO)</p> <p>c. Contractual appointments/ Contracts of Services to Provincial Human Resource Management Office (PHRMO)</p>		Peak season- 10 minutes	
<b>Total</b>			Regular days- 2 hours Peak Season- 1 day	
<p>On Specific Appropriation/s:</p> <p>1.1 Submit letter request for certification of specific appropriation/s to PBO</p>	<p>1.1 Receive letter request for certification of specific appropriation/s</p>	None	5 minutes	<p>Administrative Aide Provincial Budget Office;</p>

1.2 Wait for the release of signed certification	1.2 Process letter request		7 hours and 50 minutes  5 minutes	Budget Officer/Budgeting Assistant Provincial Budget Office;  Administrative Aide Provincial Budget Office
	1.3 Release signed certification to requesting office/person			
<b>Total</b>			1 day	

## 2. Availment of new/additional appropriation, augmentation and realignment of appropriations during the year

“Article 454 (2): Augmentation implies the existence in the budget of an item, project, activity or purpose with an appropriation which upon implementation or subsequent evaluation of needed resources is determined to be deficient.”

Offices may request to the Local Chief Executive (LCE) through the PBO for augmentation of appropriations which upon implementation or subsequent evaluation of needed resources is determined to be deficient by requesting for additional appropriation, augmentation or realignment of appropriations.

<b>Office or Division:</b>	Provincial Budget Office/Technical Assistance Services Division		
<b>Classification:</b>	Simple		
<b>Type of Transaction:</b>	G2G- Government to Government		
<b>Who may avail:</b>	Local government offices		
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>	
1. Indorsement from the LCE/Provincial Administrator(PA) of Letter Request from Requesting Office or Letter Request addressed to LCE thru the PBO		Requestee/ Originating office	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>Request for New/Additional Appropriations</p> <p>1. Forward/Submit indorsement of or letter request to PBO for processing</p>	<p>1.1 Receive forwarded/ submitted indorsement of or letter</p> <p>1.2 Process request</p> <p>a. If okay- prepare Indorsement letter to LCE with recommendation for appropriate action on the on the letter request</p> <p>b. If not okay- return request to indorsing/req uesting office with letter explanation as to reason/s</p> <p>1.3 Forward to the through PA the indorsement letter together with original letter request</p>	<p>None</p>	<p>5 minutes</p> <p>3 hours and 20 minutes</p> <p>5 minutes</p>	<p>Administrative Aide Provincial Budget Office;</p> <p>Budget Officer/Budgeting Assistant Provincial Budget Office;</p> <p>Administrative Aide Provincial Budget Office</p>

<p>2. Wait for approval of the LCE for inclusion in supplemental budget and passage of SP ordinance authorizing supplemental budget</p>				
<p><b>Total</b></p>		<p>None</p>	<p>3 hours and 30 minutes</p>	
<p>Request for augmentation and realignment of appropriation</p> <p>1. Forward/Submit indorsement or of letter request to PBO for processing</p>	<p>1.1 Forward/ Submit indorsement or of letter request to PBO for processing</p> <p>1.2 Process request</p> <p>a. If okay- prepare certification as to availability of savings/ appropriation for augmentation /realignment for signature of PFC and letter indorsement to the Governor for preparation of LR to SP for</p>	<p>None</p>	<p>5 minutes</p> <p>1 day, 7 hours and 50 minutes</p>	<p>Administrative Aide Provincial Budget Office;</p> <p>Budget Officer/Budgeting Assistant Provincial Budget Office;</p>

	<p>passage of an Ordinance authorizing augmentation or realignment</p> <p>b. If not okay- return request with letter explanation as to reason/s</p> <p>1.3 Release/ Deliver letter indorsement and signed certification to the Provincial Governor's Office (PGO)</p>		5 minutes	Administrative Aide Provincial Budget Office
2. Wait for Sangguniang Panlalawigan Ordinance authorizing their request		None		
<b>Total</b>			2 days	

### 3. Technical assistance to the sangguniang panlalawigan in the review of budgets and budget-related resolutions and ordinances of component city and municipalities of Oriental Mindoro

Budget Review is the third phase in the local budget process. Its primary purpose is to determine whether the Appropriation Ordinance has complied with the budgetary requirements 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. The Provincial Finance Committee (PFC) assist the Sangguniang Panlalawigan in the review and evaluation of budgets of component cities and municipalities and recommend the appropriate action thereon.

<b>Office or Division:</b>	Provincial Budget Office/Technical Assistance Services Division	
<b>Classification:</b>	Highly Technical	
<b>Type of Transaction:</b>	G2G- Government to Government	
<b>Who may avail:</b>	Sangguniang Panlalawigan	
<b>CHECKLIST OF REQUIREMENTS</b>	<b>WHERE TO SECURE</b>	
For Annual Budget: (2 sets of copies)		
1. Transmittal Letter from Secretary to Sanggunian	Office of the Secretary to the Sanggunian	
2. Local Budget Preparation Forms	Office of the City/Municipal Mayor; City/Municipal Budget Office	
3. Local Expenditure Program (Executive Budget)	Office of the City/Municipal Mayor; City/Municipal Budget Office	
4. Appropriation Ordinance	Office of the Sangguniang Panlungsod/Bayan	
5. Supporting Documents		
5.1 Annual Investment Plan (AIP)-with Sangguniang Resolution Approving the AIP	City/Municipal Planning and Development Office	
5.2 Gender and Development Plan (GAD Plan)		
5.3 Local Disaster Risk Reduction Management Plans (LDRRM Plans)		



5.4 Local Climate Change Action Plans (LCCAP Plans)		
5.5 Peace and Order Plan		
5.6 Local Nutrition Action Plan		
5.7 List of PPAs for the Local Council for the Protection of Children		
5.8 List of PPAs for Senior Citizens and Persons with Disabilities		
5.9 List of PPAs to Combat Acquired Immune Deficiency Syndrome (AIDS)		
5.10 Annual Cultural Development Plan		
5.11 Indicative Annual Procurement Plan		
5.12 List of PPAs to Address the Problem of Illegal Drugs		
5.13 Others		Office of the Municipal/City Mayor; Office of the Sangguniang Bayan/Panlungsod
a. Veto message, if any		
b. Sanggunian's action on veto, if any		
For Supplemental Budget: (2 sets of copies)		
1. Transmittal Letter from Secretary to Sanggunian	Office of the Secretary to the Sanggunian	
2. Appropriation Ordinance	Office of the Sangguniang Panlungsod/Bayan	
3. LBPF No. 8 - Statement of Funding Sources	Office of the City/Municipal Mayor; City/Municipal Budget Office	
4. LBPF No.9 - Statement of Supplemental Appropriation	Office of the City/Municipal Mayor; City/Municipal Budget Office	
5. LBPF No. 3 - Personnel Schedule (if necessary)	Office of the City/Municipal Mayor; City/Municipal Human Resource Management office; City/Municipal Budget Office	
6. Supplemental Annual Investment Plan (SAIP)	City/Municipal Planning and Development Office	
6.1 Sangguniang Bayan Resolution Approving SAIP		

6.2 Municipal/City Development Council Resolution Adopting SAIP					
7. Compliance to the condition of previously reviewed budget		Office of the City/Municipal Mayor			
8. Others		Office of the Municipal/City Mayor; Office of the Sangguniang Bayan/Panlungsod			
a. Veto message, if any					
b. Sanggunian's action on veto, if any					
FOR ANNUAL BUDGET:					
1.1 Indorse to the Provincial Finance Committee through the Provincial Budget Office the City/ Municipal appropriation Ordinance/ Resolution and supporting documents	1.1 Receive the indorsed City/ Municipal appropriation Ordinance/ Resolution and supporting documents	None	10 minutes	Administrative Aide Provincial Budget Office;	
	1.2 Review and evaluate indorsed appropriation ordinances authorizing budgets of city and municipalities and budget related resolutions and ordinances		29 working days, 7 hours and 40 minutes	Budget Officer Provincial Budget Office;	
	1.3 Prepare Budget Review Letters incorporating findings, comments and			Budget Officer Provincial Budget Office; Provincial Budget Officer, Provincial	

<p>1.2 Wait for the submission of Budget Review Letter</p>	<p>recommendations for perusal and signature of other members of the PFC</p> <p>1.4 Submit Budget Review Letters to the Sangguniang Panlalawigan</p>		<p>10 minutes</p>	<p>Treasurer, Provincial Planning and Development Coordinator Provincial Finance Committee;</p> <p>Administrative Aide Provincial Budget Office</p>
<p><b>Total</b></p>			<p>30 working days</p>	
			<p><i>* Review of Appropriation Ordinances of Component Cities and Municipalities is covered under Sec. 327 of R.A. No. 7160</i></p>	
<p><b>SUPPLEMENTAL BUDGET:</b></p> <p>1.1 Indorse to the Provincial Finance Committee through the Provincial Budget Office the City/ Municipal appropriation Ordinance/ Resolution and supporting documents</p>	<p>1.1 Receive the indorsed City/ Municipal appropriation Ordinance/ Resolution and supporting documents</p> <p>1.2 Review and evaluate indorsed appropriation ordinances authorizing budgets of city</p>	<p>None</p>	<p>10 minutes</p> <p>With plantilla - 9 working days, 7 hours and 40 minutes; Without plantilla-4</p>	<p>Administrative Aide Provincial Budget Office;</p> <p>Budget Officer Provincial Budget Office;</p>



<p><b>BUDGET-RELATED RESOLUTIONS/ ORDINANCES:</b></p>				
<p>1.1 Indorse to the Provincial Finance Committee through the Provincial Budget Office the City/ Municipal appropriation Ordinance/ Resolution and supporting documents</p>	<p>1.1 Receive the indorsed City/ Municipal appropriation Ordinance/ Resolution and supporting documents</p>	<p>None</p>	<p>10 minutes</p>	<p>Administrative Aide Provincial Budget Office;</p>
<p>and supporting documents</p>	<p>1.2 Review and evaluate indorsed appropriation ordinances authorizing budgets of city and municipalities and budget related resolutions and ordinances</p>		<p>4 working days, 7 hours and 40 minutes</p>	<p>Budget Officer Provincial Budget Office;</p>
<p>1.2 Wait for the submission of Budget Review Letter</p>	<p>1.3 Prepare Budget Review Letters incorporating findings, comments and recommendations for perusal and signature of other members of the PFC</p>		<p>10 minutes</p>	<p>Budget Officer Provincial Budget Office;</p> <p>Provincial Budget Officer, Provincial Treasurer, Provincial Planning and Development Coordinator Provincial Finance Committee;</p>

	1.4 Submit Budget Review Letters to the Sangguniang Panlalawigan			Administrative Aide Provincial Budget Office
<b>Total</b>			5 working days	
			<i>* Review of Appropriation Ordinances of Component Cities and Municipalities is covered under Sec. 327 of R.A. No. 7160</i>	