



**OFFICE OF THE CITY BUDGET OFFICER**  
2<sup>nd</sup> floor, City Hall Annex Building, Tabaco City

SERVICE	STEPS	MAXIMUM PROCESSING TIME	REQUIREMENTS	PERSON TO APPROACH	REQUIRED FEES	TYPE OF SERVICE	CLASSIFICATION	
<b>PROCESSING OF OBLIGATION REQUEST</b> <i>(Direct Payment, Solicitations, Repairs &amp; Maintenance, Financial, Medical &amp; Burial Assistance, Radio Plugging, Sponsorship, Utilities (APEC, TAWAD, Telephone, Internet, Cable), Cash Advances ( Travel, Training, Labor Payroll, Honorarium), Subsidies, Donations, Payroll (Salaries)</i>	1	Approach the Person's responsible as indicated in the template of Citizen's Charter in the Budget Office and Check the attach documents if with complete requirements as well as Segregation of Budget File Copy.	1 - 3 minutes per transaction	<b>For Direct Payment</b> <ul style="list-style-type: none"> <li>• Obligation Request (OBR)</li> <li>• Disbursement Voucher (DV)</li> <li>• Budget Proposal (if necessary)</li> <li>• Purchase Request (PR)</li> <li>• BAC Recommendations (BAC)</li> <li>• Request for quotations or canvass (BAC)</li> <li>• Abstract for canvass/ awards (BAC)</li> <li>• Certification of Posting Requirement (BAC)</li> <li>• BAC Resolution- Award of Contract (BAC)</li> </ul>	<ul style="list-style-type: none"> <li>• Laurence Buelo</li> <li>• Nikka Quilingan</li> <li>• Jamie Broso</li> <li>• Romel Nicolo M. Belgar</li> </ul>	None	G2C	Simple
	2	Assigns Obligation Request's Control Number indicating office code, date of obligation, appropriate account code, allotment class and fund code as to proper charging of transactions.	3 - 5 minutes per transaction	<ul style="list-style-type: none"> <li>• Notice to Proceed (if applicable) (BAC)</li> <li>• Required documents/ papers of suppliers</li> <li>• Purchase Order (PO)-Received by COA</li> <li>• Inspection and Acceptance Report (CPDO)</li> <li>• Delivery Receipt or Billing Statement (Supplier)</li> </ul>	<ul style="list-style-type: none"> <li>• Laurence Buelo</li> <li>• Nikka Quilingan</li> <li>• Jamie Broso</li> </ul>			



<b>&amp; RER)</b>	3	Encodes in the Registry of Appropriations and Allotment and Obligations based on Approved Annual Budget.	3 - 5 minutes per transaction	<ul style="list-style-type: none"> <li>• Distribution List or List of Recipients</li> <li>• Memorandum Receipt (<i>Supplier</i>)</li> <li>• Documentations (W/ event or if applicable)</li> <li>• Justification/ Certification (if necessary)</li> <li>• Contract Agreement (if necessary)</li> <li>• Program of Works (POW) (<i>Engineering</i>)</li> <li>• Certificate of Sole or Exclusive Distributorship (if applicable)</li> <li>• Subsidiary Ledger (for Trust Fund) (<i>Accounting</i>)</li> <li>• Memorandum Of Agreement (MOA-if Necessary)</li> <li>• Inventory of previous purchased (if necessary) ex.: new born screening kit/test, postage stamp, and the like) (<i>General Services Office</i>)</li> </ul>	<ul style="list-style-type: none"> <li>• Jenny Rivero (General Fund)</li> <li>• Abegail Bongalbal (Personal Services, 20% City Development Fund &amp; Special Education Fund)</li> <li>• Edna B. Alanis (Gender &amp; Development Fund)</li> <li>• John Kevin Garcia ( General Fund-Sp, Vmo &amp; Ssp)</li> </ul>			
	4	Pre-reviews, evaluates as to computation and existence of appropriation based on the approved budget.	4 - 6 minutes per transaction which varies as to simple to complexity of transactions	<p><b>Additional Requirements: For Solicitations</b></p> <ul style="list-style-type: none"> <li>• Solicitation Letter</li> <li>• Budget Proposal/POW (if necessary)</li> </ul>	<ul style="list-style-type: none"> <li>• Abegail Bongalbal</li> <li>• Edna Alanis</li> </ul>			



	5	Final review and evaluation as to proper charging of account, completeness of required documents and certify Obligation Request as to existence of appropriation.	5 - 8 minutes per transaction which varies as to simple to complexity of transactions	<ul style="list-style-type: none"> <li>• Acknowledgement Receipt of Equipment/Acknowledgement Receipt</li> <li>• Resolution from SP (if necessary)</li> </ul> <p><b>For Repairs/ Maintenance</b></p> <ul style="list-style-type: none"> <li>• Pre-Inspection Report (<i>Engineering</i>)</li> <li>• Post-Inspection Report (<i>Engineering</i>)</li> </ul>	<ul style="list-style-type: none"> <li>• Sherry A. Trilles</li> </ul>			
	6	Release the Approved Obligation Request to the Client and proceed to Accounting Office for approval of payment.	1 minute per transaction (with complete documents)	<ul style="list-style-type: none"> <li>• Waste Materials Report (if any) (<i>General Services Office</i>)</li> </ul> <p><b>For Financial, Medical &amp; Burial Assistance</b></p> <ul style="list-style-type: none"> <li>• AICS Form (<i>CSWD</i>)</li> <li>• Case Study (if any) (<i>CSWD</i>)</li> <li>• Death Certificate (Burial Assistance)</li> <li>• Certificate of Indigency/ Brgy Residency</li> <li>• Photocopy of ID</li> <li>• BASCA Certification (<i>CSWD</i>)</li> <li>• Certificate of Outstanding Balance</li> <li>• Hospital Bill/ Prescription Receipt or any proof for payment</li> <li>• Funeral Contract (Burial Assistance)</li> </ul>	<ul style="list-style-type: none"> <li>• Laurence Buelo</li> <li>• Nikka Quilingan</li> <li>• Jamie Broso</li> <li>• Romel Nicolo M. Belgar</li> </ul>			



			<p><b>For Radio Plugging/ Sponsorship</b></p> <ul style="list-style-type: none"><li>• Billing Statement (<i>Supplier</i>)</li><li>• CD/USB</li><li>• Radio Broadcast Contract</li><li>• Certificate of Performance</li></ul> <p><b>For Utilities (APEC, TAWAD, TELEPHONE, INTERNET, CABLE)</b></p> <ul style="list-style-type: none"><li>• Billing Statement/ Statement of Account (<i>Supplier</i>)</li><li>• Summary Of Bills for payment</li><li>• Utilization Schedule/Report (ex. Gasoline)</li></ul> <p><b>For CASH ADVANCE</b></p> <ul style="list-style-type: none"><li>• Obligation Request (OBR)</li><li>• Disbursement Voucher (DV)</li><li>• Budget Proposal (if necessary)</li><li>• Payroll</li><li>• Solicitations (if any)</li><li>• Documentations (with event or if applicable)</li></ul> <p><b>For Travel/Training</b></p> <ul style="list-style-type: none"><li>• Letter of Invitation/ Communication</li><li>• Approved Authority to Travel</li><li>• Approved City Seminar/ Travel Board</li><li>• Authority to claim Hotel Room</li></ul>				
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			<p>Accommodation</p> <ul style="list-style-type: none"><li>• Authority to Travel by Plane</li><li>• Approved Itinerary of Travel (initialed by Accountant as to computation and monitoring of previous Cash Advance)</li><li>• Endorsement from LCE (<i>Mayor's Office</i>)</li><li>• Justification (if necessary)</li></ul> <p><b>ADDITIONAL REQUIREMENTS: For Labor Payroll (construction or rehabilitation)</b></p> <ul style="list-style-type: none"><li>• Project Inspection Report (<i>Engineering</i>)</li><li>• Certificate of Project Completion (<i>Engineering</i>)</li><li>• Job Order/ Contract of Service</li><li>• Payroll</li><li>• Documentation (Before, During and After)</li><li>• Program of Work (POW) (<i>Engineering</i>)</li><li>• Photocopy of Purchase Order (P.O.) and Delivery Receipt (DR) of the materials</li></ul> <p><b>For Honorarium</b></p> <ul style="list-style-type: none"><li>• Letter of Invitation</li><li>• Profile/CVs</li><li>• Office Order for the Designation to special events/projects, etc (for LGU employee)</li></ul>				
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			<ul style="list-style-type: none"><li>• Authority to Claim Honorarium (for LGU employee)</li><li>• Payroll or Acknowledgement Receipt</li><li>• Certification of Performance</li><li>• Documentations (with event or if applicable)</li><li>• Contract (if any)</li><li>• Daily Time Record (DTR) if applicable</li></ul> <p><b>For Incentives/Subsidies/Donations</b></p> <ul style="list-style-type: none"><li>• Approved Ordinance/SP Resolutions</li><li>• Payroll (if applicable)</li><li>• Death Certificate (Burial Assistance)</li><li>• Certificate of Indigency/ Brgy Residency</li><li>• Photocopy of ID</li><li>• Certificate of Live birth/Marriage Contract (<i>LCR</i>)</li><li>• All attachments as embodied in the ordinance like: oath of office, comelec certification, certificate of canvass; cbms certification</li><li>• Accomplishment Reports</li><li>• Daily Time Record (DTR)</li><li>• Memorandum of Agreement (MOA) or Contract</li></ul>				
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			<p><b>For PAYROLL/SALARIES</b></p> <ul style="list-style-type: none"><li>• Job Order Contract/Contract of Service (first salary)</li><li>• Approved Daily Time Record (DTR)</li><li>• Accomplishment Reports</li><li>• Approved Authority (if necessary)</li><li>• Certificate of Appearance (if necessary)</li><li>• Certification/Justification (if necessary)</li><li>• Payroll</li><li>• Schedule (if any)</li><li>• Approved Authority to claim overtime pay (for OT)</li><li>• Computations (for OT)</li></ul> <p><b>For REIMBURSEMENT</b></p> <ul style="list-style-type: none"><li>• Obligation Request (ObR)</li><li>• Disbursement Voucher (DV)</li><li>• Budget Proposal/POW (if Necessary)</li><li>• Payroll</li><li>• Solicitations (if any)</li><li>• Documentations (with event or if applicable)</li><li>• Purchase Request (PR)</li><li>• Request for Quotations from 3 suppliers (for RER with canvass)</li></ul>				
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			<ul style="list-style-type: none"><li>• Official Receipts (OR)/ Sales Invoice (SI)/ Cash Invoice (CI)/ Reimbursement Receipts (RER) (whichever is applicable)</li><li>• Certification of Emergency Purchase (attached forms for 2 types):<ol style="list-style-type: none"><li>1. Reimbursement with canvass</li><li>2. Reimbursement without canvass</li></ol></li><li>• Letter of Invitation/Communication</li><li>• Summary of Expenses/Receipts</li><li>• Inspection and Acceptance (CPDO)</li><li>• Attendance</li><li>• Distribution List/List of Receipients</li><li>• Acknowledgement Receipt of Equipment/Acknowledgement Receipt</li><li>• Certification of Lowest prevailing rate (for hiring)</li></ul> <p><b>ADDITIONAL REQUIREMENTS For Travel/Training</b></p> <ul style="list-style-type: none"><li>• Letter of Invitation/ Communication</li><li>• Approved Authority to Travel</li><li>• Approved City Seminar/ Travel</li></ul>				
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				<p>Board</p> <ul style="list-style-type: none"><li>• Authority to claim Hotel Room Accommodation</li><li>• Authority to Travel by Plane</li><li>• Approved Itinerary of Travel (initialed by Accountant as to computation and monitoring of previous Cash Advance)</li><li>• Endorsement from LCE (<i>Mayor's Office</i>)</li><li>• Justification (if necessary)</li><li>• Certificate of Appearance</li><li>• Bus Ticket, Plane Ticket, Boarding Pass, RER-TAXI or Ticket, Hotel Official Receipt, Registration Fee Official Receipt, Fuel Receipts, Toll Fees)</li><li>• Narrative Report stamped "Received" by Mayor's Office</li><li>• Documentations (if any)</li><li>• Liquidation Report (if any)</li></ul>				
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<b>REVIEW AND EVALUATE BARANGAY ANNUAL BUDGET</b>	1	Approach the person's responsible as indicated in the template of Citizen's Charter in the Budget Office.	2 - 5 minutes	<b>For Reviewing and Evaluating Barangay Annual Budget</b>  1. AIP Resolution 2. Annual Investment Plan (AIP) 3. Budget Message 4. Budget of Expenditures & Sources of Financing 5. Programmed Appropriations by PPA Expense Class & Object of Expenditures Expected Results 6. Computation of personal Services Ceiling 7. Plantilla 8. Annual Supplies Procurement Program (APP) 9. Annual Equipment Program (AEP) 10. Certificate of Review & Endorsement of GAD Plan & Budget 11. GAD Plan and Budget 12. BDRRMF Plan 13. BADAC 14. Brgy. Nutrition Plan Action 15. Statement of Indebtedness Expenditures 16. Reso 20% BDF 17. List of Chargeable against	<ul style="list-style-type: none"> <li>• Ruby Bordeos</li> <li>• Maribeth Villanueva</li> <li>• Emelia Borcelis</li> </ul>	None	G2C	Simple/Complex
	2	Check the attached documents if with complete requirements a.) if complete requirements proceed to <b>STEP 3</b> . If not, the documents will be returned to respective person/processor with note from Budget Office.	2 - 3 minutes					
	3	Pre-review and evaluate Barangay Annual Budget.	3 to 5 days per Barangay Budget per Transaction (with Complete Documents)					
	4	Final Review and evaluate Barangay Annual Budget	5 to 10 days per Barangay Budget per Transaction (with Complete Documents)					



	5	Pre-review and evaluate supplemental budget/realignment of Budget.	1-2 hours per supplemental Budget/realignment of Budget per transaction (with Complete documents)	20% Dev't Fund 18. Statement of Income & Expenditures (Actual of Next Preceding Year) 19. Statement of Income & Expenditures (Actual & Estimate of Preceding Year) 20. Others not specified as the need arises.	<ul style="list-style-type: none"> <li>• Ruby Bordeos</li> <li>• Maribeth Villanueva</li> <li>• Emelia Borcelis</li> </ul>			
	6	Final Review and evaluate Barangay supplemental Budget/realignment of Budget.	30 minutes to 1 hour per supplemental budget/realignment of budget per transaction (with complete documents)		<ul style="list-style-type: none"> <li>• Sherry Trilles</li> </ul>			
	7	Stamp reviewed to Barangay Annual Budget for Approved.	30 minutes to 1 hour per supplemental budget/realignment of budget		<ul style="list-style-type: none"> <li>• Ruby Bordeos</li> <li>• Maribeth Villanueva</li> <li>• Emelia Borcelis</li> </ul>			
	8	Affixing Signature in the Review for transmittal to SP.	30 minutes to 1 hour per supplemental budget/realignment of budget		<ul style="list-style-type: none"> <li>• Sherry Trilles</li> </ul>			



	9	Transmit the Approved Annual Budget to Sanggunian Panlungsod.  <i>(Note: Follow up SP for the Approved Annual Budget.)</i> <i>*Barangay Annual Budget with Review and approval for 60 Calendar Days.</i>	1 to 30 minutes per supplemental budget/realignment of budget per transaction (with complete documents)		<ul style="list-style-type: none"><li>• Ruby Bordeos</li><li>• Maribeth Villanueva</li><li>• Emelia Borcelis</li></ul>			
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