



CITY BUDGET OFFICE

CITIZEN'S CHARTER

I. Mandate:

The Budget Office shall:

- a) prepare forms, orders, and circulars embodying instructions on budgetary and appropriations matters for the signature of the Mayor;
- b) review and consolidate the budget proposals of different departments and offices of the city;
- c) assist the Mayor in the preparation of the budget and during budget hearings;
- d) study and evaluate budgetary implications of proposed legislation and submit comments and recommendations thereon
- e) submit periodic budgetary reports to the Department of Budget and Management;
- f) coordinate with the Treasurer, Accountant, and Planning and Development Coordinator for the purpose of budgeting;
- g) assist the Sangguniang Panlungsod in reviewing the approved budgets of component barangays;
- h) coordinate with the Planning & Development Coordinator in the formulation of the City Development Plan; and
- i) exercise such other powers and perform such other duties and functions as may be prescribed by law or ordinance

II. Vision:

By 2022, we envision the City Budget Office to: have a result-oriented budget office policies and practices that enable the city government to steer towards meaningful development that empowers the poor and marginalized; implement budget office systems that enhance transparency, accountability and public participation in governance; be an office composed of competent and motivated public servants who observed the highest standard of professionalism and integrity.

III. Mission:

To lead public expenditure management that will ensure the equitable, prudent, transparent and accountable allocation and use of public funds to improve the quality of life of each and every Canlaonian.

IV. Internal Services (Transactions within the office)

1. Preparation of the Annual Budget of the City

Office/Division:	CITY BUDGET OFFICE			
Classification:	Complex			
Type of Transaction:	G2G – Government to Government			
Who may avail:	Offices within the LGU, Provincial Budget Office, Department of Interior and Local, Government, Commission on Audit and others as required			
CHECKLIST OF REQUIREMENTS:				
1. Budget Proposals of the different offices of the LGU 2. Certified Statement of Receipts 3. Approved Annual Investment Plan 4. Personnel Schedule 5. Statement of Receipts and Expenditures 6. Statement of Funding Sources (LBPF No. 8)				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	1. Convene the Local Finance Committee to set the ceiling for the budget year	None	1 hour	F.M. Celestino
	2. Coordinate with the City Planning & Deve-		2 hours	F.M. Celestino

	lopment Coordinator in the formulation of development plan 3. Issuance of Budget Call 4. Assist in the conduct of Budget Workshop on Budget Call with all the departments and offices 5. Assist in the conduct of Technical Budget Hearing of all departments and offices		4 hours 2 hours 8 hours	F.M. Celestino F.M. Celestino F.M. Celestino G.P. Cantila E.C. Linguaje C.M. Ortillano M.S. Miraflor
1. All offices of the LGU will prepare and submit Budget Proposals (LBPFs 2, 2a, 3 & 4) 2. All offices of the LGU will submit Project Procurement Management Plans (PPMPs)	6. Review and consolidation of budget proposals of all departments and offices including PPMPs 7. Preparation of Executive Budget (Annual Performance Budget) 8. Submission of the Annual Performance Budget to Sangguniang Panlungsod for approval		30 days 15 days 30 minutes	F.M. Celestino G.P. Cantila E.C. Linguaje C.M. Ortillano M.S. Miraflor F.M. Celestino G.P. Cantila E.C. Linguaje C.M. Ortillano M.S. Miraflor C.B. Montero

TOTAL		NONE	45 days, 17 hours & 30 minutes	

2. Preparation of Supplemental Budgets during the year:

Office/Division:	CITY BUDGET OFFICE			
Classification:	Complex			
Type of Transaction:	G2G – Government to Government			
Who may avail:	Offices within the LGU, Office of the Sangguniang Panlungsod and others as required			
CHECKLIST OF REQUIREMENTS:				
1. CDC Resolution 2. Statement of Funding Sources (LBPF No. 8)				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. City Development Council endorses CDC Resolution with attached Statement of Funding Sources (LBPF No. 8) duly certified by the City Accountant and City Treasurer	1. Review and evaluate all the documents received as to the availability of funds	None	15 minutes	E.C. Languaje
	2. Prepare the Statement of Supplemental Appropriation		15 minutes	E.C. Languaje
	3. Certify the Statement of Supplemental Appropriation		1 minute	F.M. Celestino

TOTAL	NONE	31 minutes	
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3. Issuance of Local Budget Matrix (LBM) and the Allotment Release Order (ARO) as basis for the availability of appropriation for obligation:

Office/Division:	CITY BUDGET OFFICE			
Classification:	Complex			
Type of Transaction:	G2G – Government to Government			
Who may avail:	All offices of the LGU, Local and National			
CHECKLIST OF REQUIREMENTS:				
1. Approved Annual Budget/Supplemental Budget/s 2. Financial Plan of Different Offices for Maintenance and Other Operating Expenses (MOOE) and Capital Outlays (CO) as basis for the Allotment Release Order				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	1. Preparation of Local Budget Execution Forms (Allotment Release Order) for: a. LBEF 1 - Personal Services b. LBEF 1A - Maintenance & Other Operating Expenditures c. LBEF 1B - for Financial Expenses d. LBEF 2 - for Capital Outlays e. LBEF 3 - Summary of Financial &	None	3 weeks	F.M. Celestino E.C. Linguaje C.M. Ortillano C.B. Montero E.L.C. Linguaje

	Physical Performance Targets			
TOTAL		NONE	3 weeks	

4. Examination and control of documents submitted for processing and certification of existence against proper charges:

Office/Division:	CITY BUDGET OFFICE			
Classification:	Simple			
Type of Transaction:	G2G – Government to Government			
Who may avail:	All offices of the LGU, Local and National			
CHECKLIST OF REQUIREMENTS:				
1. Approved Job Orders, Plantillas and Vouchers, Payrolls and Obligation Requests (OBRs)				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. All offices of the LGU will submit Obligation Requests with corresponding supporting documents to the office	1. Receipt and assignment of control numbers to documents submitted for processing	None	1 minute	G.A. Albores M.C. Canciller M.B. Manaba M.B. Oralde
	2. Evaluation, verification and recording of documents received (Obligation Requests		5 minutes each for simple transaction & 30	

	Administrator's Office, Human Resource Management & Dev't Office, City Planning & Dev't Office, City Civil Registrar's Office, Commission on Audit, City Assessor's Office, City Prosecutor's Office, Municipal Trial Court in Cities and Register of Deeds • Special Education Fund and Subsidy to City School's Interim Division under the City Mayor's Office • City Engineering Office, City Cooperative Office, General Services Office • Security Services under the City Mayor's Office • City Environment & Natural Resources Office c. Capital Outlay • General Fund - current and continuing d. 20% Economic Development Fund • Current (2022) • Continuing (2021) • Continuing (2017-2020) 3. Certification of the existence of appropriation and allotment		1 minute 10 minutes everyday	M.M. Duro J.R. Aranguin M.C. Canciller S.B. Manaba E.C. Lenguaje C.M. Ortillano C.M. Ortillano M.S. Mirafior F.M. Celestino G.P. Cantila
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	4. Maintenance of Registry of Appropriation, Allotment and Obligation for: a. Personal Services (All offices) b. Maintenance & Other Operating Expenses for the following offices: • Gender and Development • City Social Welfare & Dev't Office, City Health Office, Local Disaster Risk & Reduction & Management Fund and Local Council for Protection of Children • City Mayor's Office • City Treasurer's Office, City Budget Office, Operation of Market & Slaughterhouse, Operation of Bus & Jeepney Terminal, Operation of Pension House, Senior Citizen and Differently-abled Person • Office of the City Agriculturist, Day Care Services, Local Disaster Risk & Reduction & Management Office Janitorial Services, Other Professional Services & Maintenance of Traffic and Road Safety under the City Mayor's Office • City Vice Mayor's Office, City Councilor's Office, SP Support Services • City Accounting Office, City Administrator's Office, Human Resource Management & Dev't			E.C. Liguaje E.C. Liguaje C.M. Ortillano E.C. Bartiana L.S. Lañojan R.D. Dayapan E.L.C. Liguaje G.A. Albores
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	Office, City Planning & Dev't Office, City Civil Registrar's Office, Commission on Audit, City Assessor's Office, City Prosecutor's Office, Municipal Trial Court in Cities and Register of Deeds • Special Education Fund and Subsidy to City School's Interim Division under the City Mayor's Office • City Engineering Office, City Cooperative Office, General Services Office • Security Services under the City Mayor's Office • City Environment & Natural Resources Office c. Capital Outlay • General Fund - current and continuing d. 20% Economic Development Fund • Current (2022) • Continuing (2021) • Continuing (2017-2020) 5. Releases documents that are acted favorably and return documents that are deficient of supporting papers		1 minute	M.M. Duro J.R. Aranguin M.C. Canciller S.B. Manaba E.C. Liguaje C.M. Ortillano C.M. Ortillano M.S. Mirafior C.B. Montero M.C. Canciller
TOTAL		NONE	18 – 40 minutes	

5. Preparation of Reports:

- a. Status of Appropriations, Allotment and Obligations (SAAO), Fund Utilization for SEF, LDRRM Fund, General Fund and 20% Economic Development Fund**
- b. All other reports required/needed by concerned of offices**

Office/Division:	CITY BUDGET OFFICE
Classification:	Complex
Type of Transaction:	G2G – Government to Government
Who may avail:	Department of Budget and Management Regional Offices, Provincial Budget Office, Department, of Interior and Local Government, Commission on Audit, City Treasurer's Office, City Accounting Office and all other offices concerned.
CHECKLIST OF REQUIREMENTS:	

1. Local Budget Matrix
2. Allotment Release Orders
3. Record Books of Respective Charges
4. Year-end Trial Balance
5. Annual Budget of the City

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	1. Preparation of Status of Appropriations, Allotment and Obligations (SAAO) for: a. Personal Services Appropriation (all offices) b. Maintenance & Other Operating Expenses for the following offices: • Gender and Development • City Social Welfare & Dev't Office, City Health Office, Local Disaster Risk & Reduction & Management Fund and Local Council for Protection of Children • City Mayor's Office • City Treasurer's Office, City Budget Office, Operation of Market & Slaughterhouse, Operation of Bus & Jeepney Terminal, Operation of Pension House, Senior Citizen and Differently-abled Person • Office of the City Agriculturist, Day		30 minutes – 1 hour	E.C. Liguaje E.C. Liguaje C.M. Orillano E.C. Bartiana L.S. Lañojan

	Care Services, Local Disaster Risk & Reduction & Management Office Janitorial Services, Other Professional Services & Maintenance of Traffic and Road Safety under the City Mayor's Office • City Vice Mayor's Office, City Councilor's Office, SP Support Services • City Accounting Office, City Administrator's Office, Human Resource Management & Dev't Office, City Planning & Dev't Office, City Civil Registrar's Office, Commission on Audit, City Assessor's Office, City Prosecutor's Office, Municipal Trial Court in Cities and Register of Deeds • Special Education Fund and Subsidy to City School's Interim Division under the City Mayor's Office • City Engineering Office, City Cooperative Office, General Services Office • Security Services under the City Mayor's Office • City Environment & Natural Resources Office c. Capital Outlay			R.D. Dayapan E.L.C. Liguaje G.A. Albores M.M. Duro J.R. Aranguin M.C. Canciller S.B. Manaba E.C. Liguaje
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	General Fund - current and continuing			C.M. Ortillano C.M. Ortillano M.S. Miraflor
	d. 20% Economic Development Fund - Current (2022) - Continuing (2021) - Continuing (2017-2020)		1 hour	F.M. Celestino E.C. Lenguaje
	2. Preparation of Statement of Comparison of Budget and Actual Amounts (SCBAA) - Original & Final Budget		1 hour	F.M. Celestino E.C. Lenguaje M.B. Oralde
	3. Preparation of Local Budget Accountability (LBAC) Forms:			
	a. LBAC Form 2 - Quarterly Financial Report of Operations b. LBAC Form 3 - Quarterly Physical Report of Operations (per office) c. LBAC Form 5 - Physical & Financial Performance Evaluation Form (Semestral)		1 hour	F.M. Celestino E.C. Lenguaje
	4. Preparation of Statement of Receipts & Expenditures (SRE)		1 hour	F.M. Celestino
	5. Preparation of Local Disaster Risk Reduction and Management (LDRRM) Fund Utilization Report		1 hour	F.M. Celestino E.C. Lenguaje E.L.C. Lenguaje
	6. Preparation of LGU Integrated Financial Tools (LIFT)			

	7. Preparation of Public Financial Management Improvement Plan (PFMIP) and Public Financial Management Assessment Report (PFMAR)		1 week	F.M. Celestino E.L.C. Linguaje M.B. Oralde
TOTAL		NONE	1 week & 6 hours	

V. External Services (Transactions or services provided to outside stakeholder ex, from one office to another or from the client to employees)

1. Review of the Annual Budget of the Barangay

Office/Division:	CITY BUDGET OFFICE
Classification:	Complex
Type of Transaction:	G2G – Government to Government
Who may avail:	All 12 barangays of the city
CHECKLIST OF REQUIREMENTS:	

1. Annual Budgets 2. Statement of Receipts and Expenditures 3. 20% EDF Projects of the Barangays 4. Barangay Resolutions and Ordinances				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Office of the Sangguniang Pan - lungsod thru its Secretary will endorse the Annual Budget of the 12 barangays to this office	1. Receipt of the Annual Barangay Budget endorsed by the Office of the Sangguniang Panlungsod	None	1 minute	C.M. Ortillano
	2. Review and evaluation of the Annual Barangay Budget		1 hour	C.M. Ortillano
	3. Preparation of the Barangay Budget Review Form with results and findings written therein		15 minutes	C.M. Ortillano
	4. Preparation of the Barangay Budget Review Transmittal		1 minute	C.M. Ortillano
	5. Signing and certifying of the Barangay Budget Review Form and Barangay Budget Review Transmittal		1 minute	F.M. Celestino
	6. Transmitting the reviewed Annual Barangay Budget with attached signed and certified Barangay Budget Review Form and Barangay Budget Review Transmittal to the Office of the Sangguniang Panlung-		1 minute	C.B. Montero

	sod			
TOTAL		NONE	1 hour & 19 minutes	

2. Review of the Supplemental Budget of the Barangay

Office/Division:	CITY BUDGET OFFICE
Classification:	Complex
Type of Transaction:	G2G – Government to Government
Who may avail:	All 12 barangays of the city
CHECKLIST OF REQUIREMENTS:	

1. Statement of Fund Source 2. Statement of Supplemental Budgets 3. Barangay Resolutions and Ordinances				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Office of the Sangguniang Pan - lungsod thru its Secretary will endorse the Supplemental Budget of the 12 barangays to this office	1. Receipt of the Supplemental Budget endorsed by the Office of the Sangguniang Panlungsod	None	1 minute	C.M. Ortillano
	2. Review and evaluation of the Supplemental Budget		1 hour	C.M. Ortillano
	3. Preparation of the Barangay Budget Review Transmittal with results and findings stipulated therein		15 minutes	C.M. Ortillano
	4. Signing and certifying of the Barangay Budget Review Transmittal		1 minute	F.M. Celestino
	6. Transmitting the reviewed Supplemental Budget with attached signed and certified Barangay Budget Review Transmittal to the Office of the Sangguniang Panlung - sod		1 minute	C.B. Montero
TOTAL		NONE	1 hour & 18 minutes	

VI. DIRECTORY



FELICITAS M. CELESTINO
City Budget Officer
0977-610-0831

GLORIA P. CANTILA
Assistant City Budget Officer
0920-892-4479

EDELON C. LINGUAJE
Supervising Admin. Officer
0935-939-1051

CHERRY LYN M. ORTILLANO
Administrative Officer V
0930-547-6647

MA. CONCEPCION S. MIRAFLOR
Administrative Officer IV
0907-327-2810

LEONILA S. LAÑOJAN
Administrative Aide IV
0946-976-1337

EMELIE C. BARTIANA
Administrative Aide IV
0927-832-0790

ROSIE D. DAYAPAN
Administrative Aide III
0929-103-5962



CAYETANO B. MONTERO, JR.
Administrative Aide II
0963-320-3562



ED LORENCE C. LINGUAJE
Sports Development Officer I
Detailed from CMO
0915-418-0183



MARIA M. DURO
Administrative Aide III
Detailed from GSO
0936-833-6510



GLEND A, ALBORES
Farm Worker I
Detailed from COOP
0946-870-2932



JULIET R. ARANGUIN
Administrative Aide - Designate
0929-448-8628



MELROSELAVA C. CANCELLER
Administrative Aide - Designate
0936-767-7177



M/ Ac MARITES B. ORALDE
Administrative Aide - Designate
0997-105-8826



VII

FEEDBACK AND COMPLAINTS MECHANISM	
How to send feedback?	

How feedback is processed?	
How to file complaint?	To file a complaint against the Authority, provide the following details via e-mail: - Full name and contact information of the complainant - Narrative of the complain - Evidences - Name of the person being complained Send all complaints against the Authority to info@arta.gov.ph For follow-ups or queries, the contact information are as follows: 8-478-5099
How complaints are processed?	All complaints received against the Authority will be processed by the Anti-Red Tape Unit (ARTU) of the Authority The ARTU browses, evaluates, and determines the complaints received on a daily basis. The ARTU shall coordinate with the concerned Office to answer the complaint and shall investigate, if