



1. Budget Review -Review of the Approved Annual Budget of 11 Municipalities and 1 City

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. (Budget Operations Manual, 2023 ed.)

Office or Division:	Office of the Provincial Budget Officer
Classification:	Simple
Type of Transaction:	G2G - Government to Government
Who may avail:	Sangguniang Panlalawigan, 1 Component City and 11 Municipalities of the Province of Bataan

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Endorsement letter from the Sangguniang Panlalawigan Chairman on Committee on Finance, Budget, Appropriations and Ways and Means 2. Transmittal Letter from the Secretary to the Sanggunian 3. Appropriation Ordinance duly signed by the Secretary to the Sanggunian, Presiding Officer and Local Chief Executive 4. Annual Investment Program, duly supported by: <ul style="list-style-type: none"> • DILG-endorsed GAD plan and budget; • Local Disaster Risk Reduction and Management Plan; • Climate Change Action Plan; • List of PPAs for the Local Council for the Protection of Children; • List of PPAs for Senior Citizens and Persons with Disabilities; and • List of PPAs to combat AIDS • Other documents issued in the DBM Local Budget Memorandum for the budget year. 		Sanggunian		
CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the LGU Annual Budget with endorsement letter	1. Receive Appropriation Ordinance with corresponding attachments 1.2 Conduct initial assessment on the completeness of documents	None	15 minutes per transaction	Senior Admin. Assistant II Office of the Provincial Budget Officer



2. None	<p>2. Attach and fill up Routing Slip</p> <p>2.1 Encode in excel file Monitoring of Budget Review, with details: LGU, Routing Slip Reference No. and Date received</p> <p>2.2 Check the completeness of documents, to wit:</p> <ul style="list-style-type: none"> • Endorsement letter from the Sangguniang Panlalawigan Chairman on Committee on Finance, Budget, Appropriations and Ways and Means • Transmittal Letter from the Secretary to the Sanggunian • Budget Message • Appropriation Ordinance duly signed by the Secretary to the Sanggunian, Presiding Officer and Local Chief Executive • Annual Investment Program <p>2.3 Accomplish Local Budget Review Form No. 1A: Checklist on Documentary and Signature Requirements for the Annual Budget</p>	None	1 hour per transaction	<p><i>Senior Administrative Assistant II</i></p> <p>Office of the Provincial Budget Officer</p>
3. None	<p>3. Pre-review and check the accuracy of computations and information for: <u>Appropriation Ordinance</u></p> <p>A. Receipts Program</p> <ul style="list-style-type: none"> • Local Sources; • External Sources; and • Non-Income Receipts <p>B. Expenditure Program</p> <ul style="list-style-type: none"> • Performance Information • Proposed New Appropriations by Object of Expenditure • Special Purpose Appropriations • General Provisions • Special Provisions • Summary of New Appropriations by Expense Class and By Sector • Summary of Statement of All Statutory and Contractual Obligations Due <p>C. Statement of Indebtedness (if any)</p> <p>D. Plantilla of LGU Personnel</p> <p>E. Annual Investment Program with corresponding attachments</p>	None	5 days per transaction	<p><i>Senior Administrative Assistant II</i></p> <p>Office of the Provincial Budget Officer</p>
4. None	<p>4. Pre-review of Appropriation Ordinance for Annual Budget:</p> <ul style="list-style-type: none"> • Fill up LBR Form No. 1A <ul style="list-style-type: none"> • Prepare LBR Form No. 1B • Prepare LBR Form No. 2A <ul style="list-style-type: none"> • Prepare LBR Form No. 2B <p>4.1 Deliberate pre-review findings to the Supervising Administrative Officer</p>	None	2 days per transaction	<p><i>Senior Administrative Assistant II</i></p> <p>Office of the Provincial Budget Officer</p>



5. NONE 5.1 Verify PBO concerns and provide necessary documents or replacement of page/s if necessary	5. Assess and validate the pre-review findings 5.1 Coordinate with the concerned Local Budget Officer for verifications and clarifications (<i>if necessary</i>)	None	1 day per transaction	<i>Supervising Admin. Officer</i> Office of the Provincial Budget Officer
6. NONE	6. Conduct Technical Review based on existing budgetary issuances/ guidelines. 6.1 Countercheck accuracy of computations and prescribed format of Annual Budget • Review LBR Form No. 1A • Review LBR Form No. 2 • Review LBR Form No. 2A • Review LBR Form No. 2B	None	1 day per transaction	<i>Supervising Admin. Officer</i> Office of the Provincial Budget Officer
7. NONE	7. Prepare draft of Preliminary Review Letter. Review Action may be: • Declare the Appropriation Ordinance operative in its entirety • Declare the Appropriation Ordinance operative in its entirety, subject to conditions • Declare the Appropriation Ordinance inoperative in its entirety • Declare the Appropriation Ordinance inoperative in part.	None	2 days per transaction	<i>Supervising Admin. Officer</i> Office of the Provincial Budget Officer
8. None	8. Deliberate on technical review findings to the Provincial Budget Officer 8.1 Finalize and print the Preliminary Review Letter upon the approval of the Provincial Budget Officer	None	3 hours, 30 minutes per transaction	<i>Supervising Admin. Officer</i> Office of the Provincial Budget Officer
9. None	9. Sign the Preliminary Review Letter	None	3 hrs per transaction	<i>Provincial Budget Officer</i>



10. Receive Preliminary Review Letter	10. Transmit the Preliminary Review Letter to Sanggunian Panlalawigan.	None	15 minutes per transaction	<i>Administrative Assistant I</i> Office of the Provincial Budget Officer
TOTAL:		NONE	12 Days	

2. Budget Review - Review of the Approved Supplemental Budget of 11 Municipalities and 1 City

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. (Budget Operations Manual, 2023 ed.)

Office or Division:	Office of the Provincial Budget Officer
Classification:	Highly Technical
Type of Transaction:	G2G - Government to Government
Who may avail:	Sangguniang Panlalawigan, 1 Component City and 11 Municipalities of the Province of Bataan

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Endorsement letter from the Sangguniang Panlalawigan Chairman on Committee on Finance, Budget, Appropriations and Ways and Means 2. Transmittal Letter from the Secretary to the Sanggunian 3. Appropriation Ordinance duly signed by the Secretary to the Sanggunian, Presiding Officer and Local Chief Executive 4. Local Budget Preparation Forms No. 8: Statement of Funding Sources 5. Local Budget Preparation Forms No. 9: Statement of Supplemental Appropriation 6. Local Budget Preparation Forms No. 3A: Plantilla of LGU Personnel (<i>if applicable</i>) 7. <i>Supplemental AIP with approving Sanggunian Resolutions (if applicable)</i> 8. <i>Certification of Funding Source (if applicable)</i>	Sanggunian

CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submits the LGU Annual Budget with endorsement letter	1. Receives Appropriation Ordinance with corresponding attachments 1.2 Conducts initial assessment on the completeness of documents	None	15 minutes per transaction	<i>Senior Admin. Assistant II</i> Office of the Provincial Budget Officer