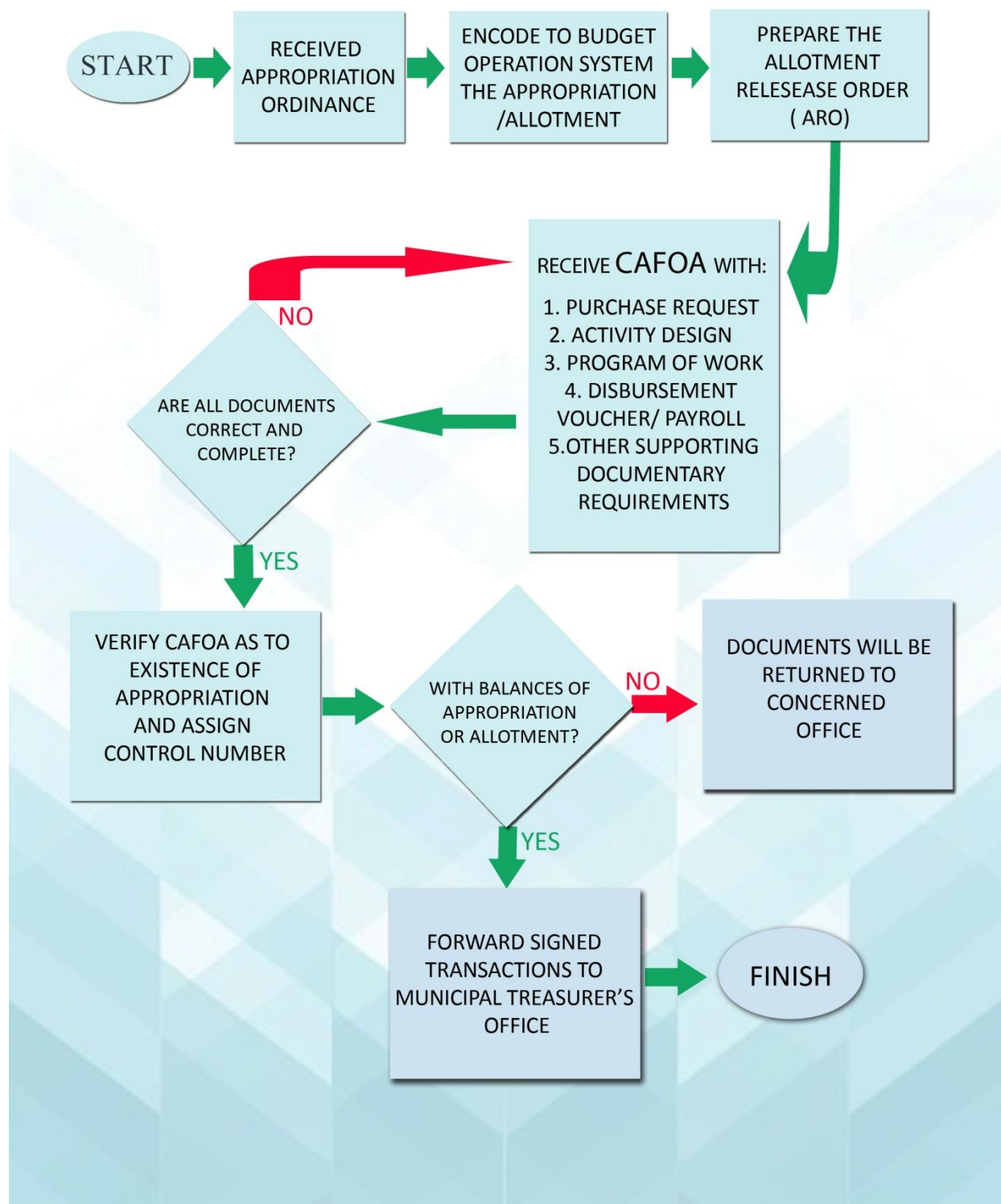




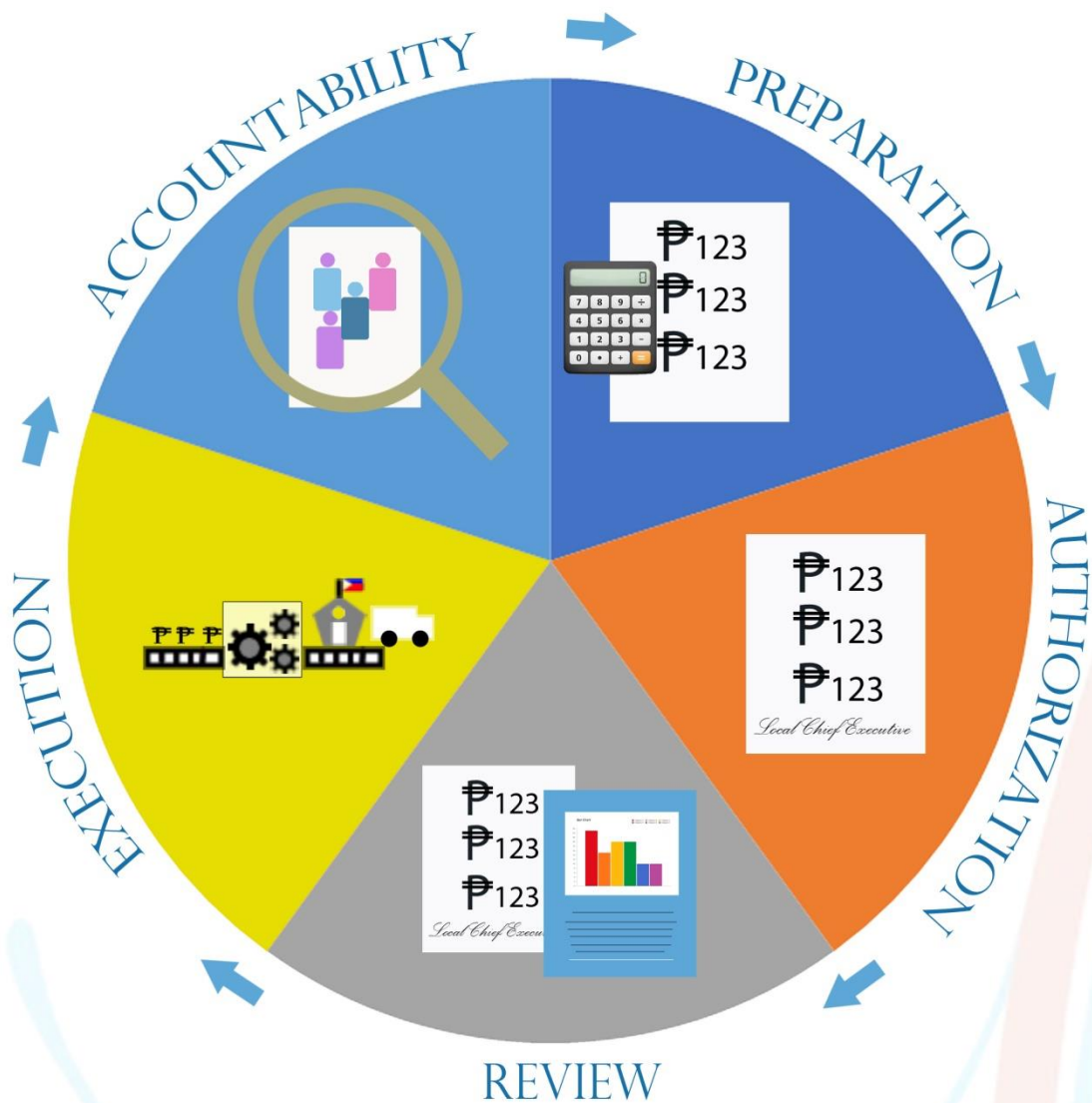
# MUNICIPAL BUDGET OFFICE

## THE LOCAL BUDGET PROCESS FLOW





## MUNICIPAL BUDGET OFFICE THE LOCAL BUDGET CYCLE





## MUNICIPAL BUDGET OFFICE

### THE BUDGET PREPARATION FLOW CHART

#### ACTIVITY

#### INDICATIVE SCHEDULE

#### RESPONSIBLE OFFICIALS

**ISSUE THE  
BUDGET CALL**

**JUNE 16**

**LCE**

**CONDUCT BUDGET  
FORUM**

**JUNE 16**

**LCE/LFC  
DEPARTMENT  
HEADS**

**PREPARE AND  
SUBMIT BUDGET  
PROPOSALS**

**JULY 15**

**DEPARTMENT  
HEADS**

**CONDUCT BUDGET  
HEARING**

**AUGUST 15**

**LCE/LFC**

**PREPARE THE  
EXECUTIVE BUDGET**

**OCTOBER 10**

**LCE/LFC**

**PREPARE THE  
BUDGET MESSAGE**

**OCTOBER 10**

**LCE/LFC**

**SUBMIT EXECUTIVE  
BUDGET TO THE  
SANGGUNIAN**

**OCTOBER 10**

**LCE**





# MUNICIPAL BUDGET OFFICE

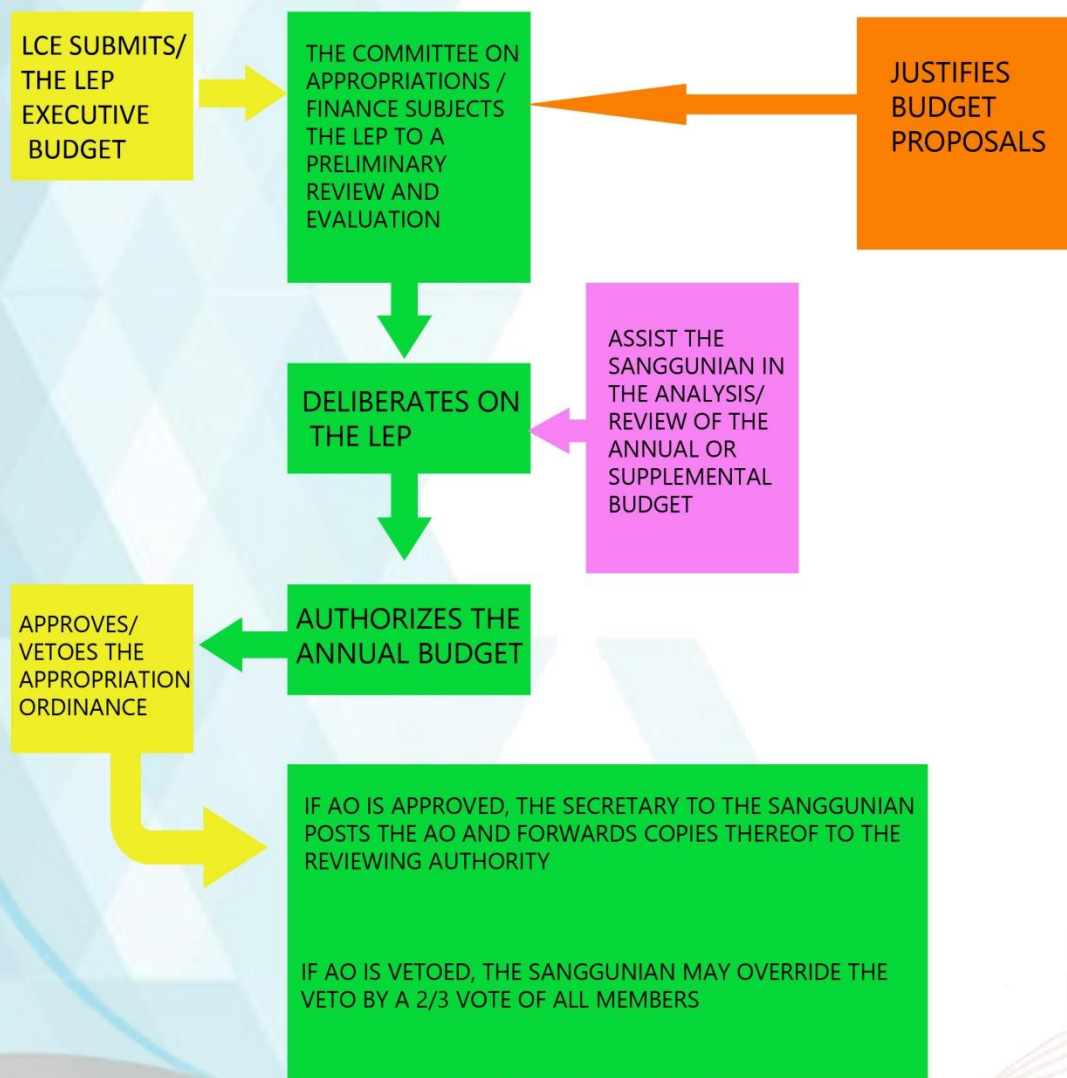
## BUDGET AUTHORIZATION FLOW CHART

**LOCAL CHIEF  
EXECUTIVE  
LCE**

**SANGGUNIAN**

**LOCAL FINANCE  
COMMITTEE**

**HEAD OF  
DEPARTMENTS  
AND OFFICES**





# MUNICIPAL BUDGET OFFICE

## THE BUDGET REVIEW FLOW CHART

**SECRETARY TO THE  
SANGGUNIAN**

**REVIEWING  
AUTHORITY**

**LOCAL CHIEF  
EXECUTIVE**

**SANGGUNIAN**

**SUBMITS THE  
APPROPRIATION  
ORDINANCE**

**CHECKS THE  
APPROPRIATION  
ORDINANCE  
AND BUDGETARY  
REQUIREMENTS**

**ACCOMPLISH  
LBR FORM Nos.  
1A AND 1B**

- CHECKS COMPLIANCE WITH BUDGETARY REQUIREMENTS AND GENERAL LIMITATIONS
- CHECKS COMPLIANCE WITH AIP
- CHECKS FOR ITEMS THAT ARE PROHIBITED BY THE LAW

**CHECKS THE  
APPROPRIATION  
ORDINANCE  
AND BUDGETARY  
REQUIREMENTS**

- ACCOMPLISH LBR FORM NO. 2
- PREPARE REVIEW ACTION

**CHECKS THE  
APPROPRIATION  
ORDINANCE  
AND BUDGETARY  
REQUIREMENTS**

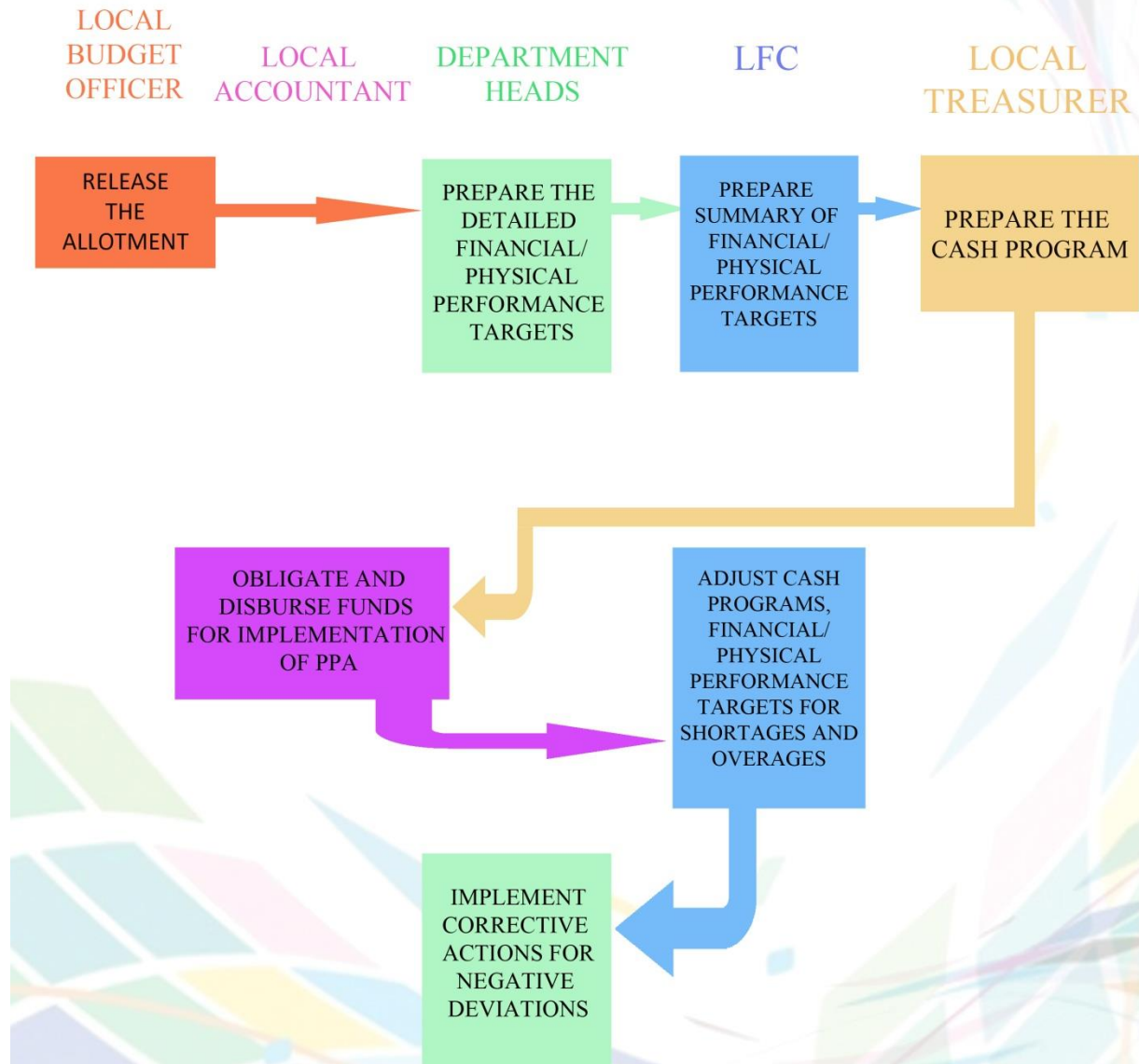
**COMPLY WITH  
THE BUDGET  
REVIEW FINDINGS  
NOT REQUIRING  
SANGGUNIAN  
ACTION**

**ACTS ON THE  
BUDGET REVIEW  
FINDINGS**



# MUNICIPAL BUDGET OFFICE

## THE BUDGET EXECUTION FLOW CHART





# MUNICIPAL BUDGET OFFICE

## THE BUDGET ACCOUNTABILITY FLOW CHART

