



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



CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
2. NONE	2. Attaches and fills up Routing Slip 2.1 Encodes in excel file Monitoring of Budget Review, with details: LGU, Routing Slip Reference No. and Date received 2.2 Checks the completeness of documents, to wit: <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 • Appropriation Ordinance duly signed by the Secretary to the Sanggunian, Presiding Officer and Local Chief Executive • Local Budget Preparation Forms No. 8: Statement of Funding Sources • Local Budget Preparation Forms No. 9: Statement of Supplemental Appropriation • Local Budget Preparation Forms No. 3: Plantilla of LGU Personnel (if applicable) • Supplemental Annual Investment Program (if applicable) • Certification of Funding Source (if applicable) 2.3 Accomplish Local Budget Review Form No. 1B: Checklist on Documentary and Signature Requirements for the Supplemental Budget	None	1 hour per transaction	<i>Senior Admin. Assistant II</i> Office of the Provincial Budget Officer
3. NONE	3. Pre-reviews and checks the accuracy of computations and information in the Appropriation Ordinance with corresponding Statement of Funding Sources and Statement of Supplemental Appropriations. 3.1 Checks Local Budget Preparation Forms No. 3: Plantilla of LGU Personnel with corresponding LBP Form 8 and 9 (if applicable). 3.2 Checks Supplemental AIP (if applicable)	NONE	2 days per transaction	<i>Senior Admin. Assistant II</i> Office of the Provincial Budget Officer



3. NONE	<p>3. Pre-review and check the accuracy of computations and information in the Appropriation Ordinance with corresponding Statement of Funding Sources and Statement of Supplemental Appropriations.</p> <p>3.1 Check Local Budget Preparation Forms No. 3: Plantilla of LGU Personnel with corresponding LBP Form 8 and 9 (if applicable).</p> <p>3.2 Check Supplemental AIP (if applicable)</p>	NONE	2 days per transaction	<p><i>Senior Admin. Assistant II</i></p> <p>Office of the Provincial Budget Officer</p>
4. NONE	<p>4. Compute for the Personal Services (PS) Limitation, update the following: (if applicable)</p> <ul style="list-style-type: none"> • Fill up LBR Form No. 1B <p>4.1 Deliberate pre-review findings to the Supervising Administrative Officer</p>	NONE	7 Hours per transaction	<p><i>Senior Admin. 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	<p>5. Assess and validate the pre-review findings</p> <p>5.1 Coordinate with the concerned Local Budget Officer for verifications and clarifications (if necessary)</p>	NONE	1 Day per transaction	<p><i>Supervising Admin. Officer</i></p> <p>Office of the Provincial Budget Officer</p>
6. NONE	<p>6. Conduct Technical Review based on existing budgetary issuances/guidelines.</p> <p>6.1 Countercheck accuracy of computations and prescribed format of Supplemental Budget</p>	NONE	4 Days per transaction	<p><i>Supervising Admin. Officer</i></p> <p>Office of the Provincial Budget Officer</p>
7. NONE	<p>7. Fill up Local Budget Review Form No. 2: Summary of Findings and Recommended Review Actions</p> <p>7.1 Prepare draft of Preliminary Review Letter. Review Action may be:</p> <ul style="list-style-type: none"> • 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	<p><i>Supervising Admin. Officer</i></p> <p>Provincial Budget Office</p>



8. None	8. Deliberates on technical review findings to the Provincial Budget Officer 8.1 Finalizes and print the Preliminary Review Letter upon the approval of the Provincial Budget Officer	None	2 hours, 30 minutes per transaction	<i>Supervising Admin. Officer</i> <i>Provincial Budget Officer</i> Office of the Provincial Budget Officer
9. None	9. Signs the Preliminary Review Letter	None	2 hours per transaction	<i>Provincial Budget Officer</i>
10. Receives Preliminary Review Letter	10. Transmits the Preliminary Review Letter to Sanggunian Panlalawigan.	None	15 minutes per transaction	<i>Administrative Assistant</i> / Provincial Budget Office
TOTAL:		None	15 Days	