



City Budget Office



I. Mandate

The CITY BUDGET OFFICE, pursuant to Article V, Section 475 of RA 7160 shall assist the Chief Executive in the preparation of the annual executive and special supplemental budgets of the city government and during budget hearing; assist the Sangguniang Panlungsod in reviewing the budgets of the different departments/offices including the budgets of 897 barangays in the six (6) districts of the city, coordinates with the City Planning and Development Officer in the formulation of the city government plan, together with the Local Finance Committee for budgeting purposes. Prepare forms, orders and circulars embodying instructions on budgetary and appropriation matters for signature of the City Mayor and submit periodic budgetary reports to the Department of Budget and Management.

II. Vision

To be technologically equipped with a computerized system and with a budget that is responsive to the needs and aspirations of its constituents.

III. Mission

Effectively assist and advice the Local Chief Executive, other city officials and the barangays in the judicious allocation of their resources and to provide the necessary assistance in the evaluation of the fiscal operation vis-à-vis planned targets.

IV. Service Pledge:

We commit to:

1. Submit the Executive Budget of the City of Manila on or before October 16th of each year.
2. Analyze and review the Annual/Supplemental Budgets of the 896 barangays of the City of Manila, including re-alignment and re-programming within the given time frame.
3. Develop and nurture our employees by providing responsive values and competency enhancement mechanisms for personnel development and competitiveness.
4. Attend to all inquiries and provide assistance prior to the end of working hours and during lunch break.



V. LIST OF SERVICES

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City Budget Office

Internal Services



1. Processing of Obligation Request (ObRs): Purchase Request, Payroll and Payment Voucher

Office/Division:	Budget Operations Division
Classification:	Complex
Type of Transaction:	G2G – Government to Government
Who may avail:	Respective Offices/Departments of the City Government of Manila
CHECKLIST OF REQUIREMENTS	
Original Copy of the ff:	
<p>1.OBRS WITH PURCHASE REQUEST:</p> <ul style="list-style-type: none"> • Approved Project Procurement Management Plan (PPMP) • ObRs signed by the Department Head of the principal office • Purchase Request <p>2.OBRS W/ PAYROLL:</p> <p><u>Regular Salary:</u></p> <ul style="list-style-type: none"> • Daily Time Record • Leave Application <p><u>Initial Salary:</u></p> <ul style="list-style-type: none"> • Approved Daily Time Record • Statement of Assets, Liabilities & Networth • Certified True Copy of Approved Appointment • Certified True Copy of Oath of Office • Certificate of Assumption • Certificate of Availability of funds • Certificate of Exemption - 45% PS • Limitation signed by the Mayor <p><u>Terminal Leave Pay:(Charge to Salaries & Wages Reg.)</u></p> <ul style="list-style-type: none"> • Office Clearance • Clearance from Financial Accountabilities • Clearance from Property Accountabilities • Clearance from Legal Accountabilites • GSIS Clearance • Clearance of No Pending Scholarship/Training • Latest NOSA, NOSI <p><u>Last Salary:</u></p> <ul style="list-style-type: none"> • Clearance from money, property and legal accountabilities • Approved Daily Time Record 	<p>Office/Department Concerned</p> <p>Office/Department Concerned</p> <p>City Accountant's Office</p> <p>Mayor's Office</p> <ul style="list-style-type: none"> • Office/Department Concerned • City Accountant's Office • City Treasurer's Office • City General Services Office • City Legal Officer's Office • City Prosecutor's Office • GSIS Main Office • City Personnel's Office • Office/Department Concerned • Office/Department Concerned



<p>3.OBRS W/ VOUCHER: -Statement of Account (1 Orig.) - Official Receipts (1 Orig.) - Additional Documents are required on a case to case basis of transaction</p> <p>4.PAYMENT VOUCHER: <u>General Requirement:</u></p> <ul style="list-style-type: none"> • Approved ObRs (1 Orig.) • Journal Entry Voucher (1 Orig.) • Certificate of Acceptance & Use (1 Orig.) • Purchase Order (1 Orig.) • Work Order (1 Orig.) • Inspection Report (1 Orig.) • Additional documents will be required based on transactions presented 		<ul style="list-style-type: none"> • Office/Department Concerned • Office/Department Concerned • City General Services Office • City General Services Office • City General Services Office • Office/Department Concerned 		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>1.Submit to the receiving personnel all the documentary requirements. 2.Receive the receiving copy.</p>	<p>1.Receive and check the completeness of the documentary requirements. 2.If found to be in order and complete number will be assigned and will be received and recorded to the logbook. 3.Receiving copy will be given to the client and distribute it to the concern budget officer for appropriate action. 4. Analyze, record and act on documents. 5.Review, Initial/sign the ObRs and other documents.</p>	None	1 Day	Administrative Aide I
			3 Days	Budget Officer
			1 Day	Budget Officer Budget Officer V Chief Admin. Officer
			1 Day	City Govt. Dept Head III Administrative Aide III
TOTAL:		None	6 Days	



2. Processing Work and Financial Plan and Request for Allotment, Request for Certification of Availability of Funds (CAF) and PPMPs

Office/Division:	Budget Operations Division			
Classification:	Complex			
Type of Transaction:	G2G – Government to Government			
Who may avail:	Respective Offices/Departments of the City Government of Manila			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
1. Receive Work and Financial Plan and Request for Allotment : <u>Capital Outlay</u> -Schedule of Land Improvement Outlay (1 Orig.) -Schedule of Building and Structure Outlay (1 Orig.)			- Office/Department Concerned - Office/Department Concerned	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit to the receiving personnel all the documentary requirements.	1. Receive and check the completeness of the documentary requirements.	None	1 Day	Administrative Aide I
2. Receive the receiving copy.	2.1 If found to be in order and complete number will be assigned on Work and Financial Plan and Request for Allotment and will be received and recorded to the logbook. 2.2 Receiving copy will be given to the client and distribute it to the concern budget officer for appropriate action. 3. Prepares the quarterly Advice of Allotment based on Work and Financial Plan and request for release of Allotment and/or individual request for release of allotment.		3 Days	Budget Officer
	3.1. Affix initials on the Work and Financial Plan and Request for Release of Allotment including the Advice of Allotment. 3.2..Assign Advice of Allotment Number.		1 Day	Budget Officer V Chief Admin. Officer Acting Budget Officer V(Tec.Ser)



	<p>3.3. Sign on the Work and Financial Plan and Request for Release of Allotment and the Advice of Allotment.</p> <p>4. Forward the Advice of Allotment. Work and Financial Plan and Request for Release of Allotment to the Local Chief Executive for final approval.</p> <p>5. Furnish the Office of the City Accountants and Office of the Commission on Audit copy of all Advce of Allotment.</p>		<p>1 Day</p> <p>1 Day</p> <p>1 Day</p>	<p>City Govt. Dept Head III</p> <p>Budget Officer II (Tec. Ser.)</p> <p>Budget Officer II (Tec. Ser.)</p>
TOTAL:		None	8 Days	



<ul style="list-style-type: none"> • Certification of Availability Fund (CAF) • Computation of Unexpended Unappropriated Surplus <ul style="list-style-type: none"> ○ Resolution of Supplemental Budget ○ Barangay Supplemental Budget form ○ Proposed Itemized of Expenditures ○ Barangay Supplemental Investment Plan (BSIP) • Re-programming: <ul style="list-style-type: none"> ○ Resolution of Reprogramming ○ Certification from Office of the City Accountant ○ Old Itemized of Expenditure/Old Review Letter ○ Old Investment Plan ○ New Investment Plan 	<ul style="list-style-type: none"> • City Accountants Office • Concerned Barangay • Concerned Barangay • City Accountant's Office • Concerned Barangay • Concerned Barangay
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CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.Submit to the receiving personnel all the documentary requirements. 2.Receive the receiving copy.	1.Receive and check the completeness of the documentary requirements.	None	1 Day	Administrative Aide II
	2.If found to be in order and complete route slip will be attach and number will be assigned. The documents will be received and recorded to the logbook.		5 Days	Budget Officer
	3.Receiving copy will be given to the client and distribute it to the concern budget officer for appropriate action.			
	4. Review barangay budget and its supporting documents to ensure compliance with budgetary requirements and limitations provided in the Local Code including computations. Prepare review letter.			
	4.1. Initial/sign on the review letter.			
5. Forward the barangay budget and other documents together with the review letter to the	1 Day	Budget Officer Budget Officer V Chief Admin. Officer		
			1 Day	Administrative



	<p>Sangguniang Panlungsod for final review, to ensure the provision of RA 7160 are complied with and declare operative</p> <p>6. Return to the City Budget Office the original documents and the Resolution declaring the barangay budgets operative.</p> <p>7. Return to the barangay chairman or to his/her representative the original copy of the budget together with a copy of resolution.</p>		<p>1 Day</p>	<p>Aide II</p> <p>Office of the Sangguniang Panlungsod of Manila</p> <p>Administrative Aide II</p>
TOTAL:		None	9 Days	



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.Submit to the receiving personnel all the documentary requirements. 2.Receive the receiving copy.	1.Receive and check the completeness of the documentary requirements. 2.If found to be in order and complete number will be assigned and will be received and recorded to the logbook. 3.Receiving copy will be given to the client and distribute it to the concern budget officer for appropriate action. 4. Analyze, record and act on documents. 4.1.Review, Initial/sign the ObRs and other documents.	None	1 Day	Budget Officer II (Tech. Ser.)
			1 Day	Budget Officer
			1 Day	Budget Officer Budget Officer IV Budget Officer V Chief Admin. Officer City Govt. Dept Head III
	5. Release the documents after recording to the releasing book and forward to the City Accountants Office.		1 Day	Note: Signatory depends on the nature of transactions. Administrative Aide II (Admin.)
TOTAL:		0	4 Days	



5. Administrative Division – Receive Various Communications

Office/Division:	Respective Offices/Departments of the City Government of Manila			
Classification:	Complex			
Type of Transaction:	G2G – Government to Government			
Who may avail:	Respective Offices/Departments of the City Government of Manila			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
1. Receive various communication -Request duly signed (1 Orig.)			- Office/Department Concerned	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.Submit to the receiving personnel the communications. 2.Receive the receiving copy.	1.Receive/Assign number on the documents and receiving copy will be given to the client.	None	1 Day	Administrative Officer I
	2. Forward the communications to the City Budget Officer.		5 Days	Concerned person/division
	3. Refer to the concerned division/person for appropriate action.		1 Day	Employee Concerned Chief Admin. Officer City Govt. Dept Head III
	4. Initials/sign on documents prepared			Administrative Aide i
	5.Forward the reply to the requesting person, office/department.		1 Day	
TOTAL:		None	8 Days	



FEEDBACK AND COMPLAINTS MECHANISM	
How to send a feedback?	Answer the client feedback form and drop it at the Feedback and complaints drop box in front of the City Budget Office. Contact Info: (02) 5302-6731 citybudgetofficemanila@yahoo.com
How feedback is processed?	Every Friday, the Chief Administrative Officer opens the Feedback and complaints drop box and compiles and records all feedback submitted. Feedbacks requiring answers are forwarded to the concern employee/division and they are required to answer within three (3) days of the receipt of the feedback. The answer of the office is then relayed to the clients. For inquiries and follow-up, clients may contact this telephone number: (02) 5302-6731
How to file complaint?	Answer the Clients Complaint form and drop it at the Feedback and complaints drop box in front of the City Budget Office. Complaints can also be filed via telephone. Make sure to provide the following information: <ul style="list-style-type: none"> - Name of the person/division being complained - Incident - Evidence For inquiries and follow-up, clients may contact this telephone number: (02) 5302-6731
How complaints are processed?	The Chief Administrative Officer opens the Feedback and complaints drop box on a daily basis and evaluates each complaint. Upon evaluation, the Chief Administrative Officer shall start the investigation and forward the complaint to the concern employee/division for explanation. The Chief Administrative Officer will create a report after the investigation and shall submit it to the city budget officer for appropriate action. The chief Administrative Officer will give the feedback to the client. For inquiries and follow-ups, clients may contact the following telephone number: (02) 5302-6731
Contact Information of City Budget Office	Landline: (02) 5302-6731 Email address: citybudgetofficemanila@yahoo.com



List of Offices

Office	Address	Contact Information
Head Office	Rm. 200, 2 nd . Flr. City Budget Office, Manila City Hall Bldg., Bgy. 659-A, Arroceros st., Ermita, Manila	(02) 5302-6731, citybudgetofficemanila@yahoo.com



OFFICE OF THE CITY ACCOUNTANT

Internal Services



I. Mandate

The Office of the City Accountant shall be in-charge of both accounting and internal audit services of the City Government in compliance with Article IV, Section 474 of R.A. 7160 otherwise known as the Local Government Code of the Philippines.

II. Vision

Efficient and effective organization with systematic pre-auditing procedures of financial operations of the City as mandated to the Office under Republic Act No. 7160 otherwise known as The Local government Code of the Philippines.

III. Mission

To institutionalize the government accounting system of the City adopting the Revised Chart of Accounts for Local Government Units (RCALGU) in accordance with the requirements of Commission on Audit's Philippine Public Sector Accounting system.

IV. Service Pledge

We commit to:

1. Review and conduct pre-audit of all financial transactions of the City.
2. Review and record all financial transactions of 896 barangays of the City.
3. Certify as to the Availability of Funds in the financial endeavours of the City.
4. Remit remittances of mandatory obligations, loan repayment of all city employees due with the GSIS, PAGIBIG, PhilHealth, BIR and other accredited lending institutions of the City such as Landbank, DBP, CWM, etc.
5. Prepare and submit financial statements of the City to the Commission on Audit, the city Mayor, Sangguniang Panglungsod and Department of the Interior and Local Government to apprise the proper authorities on the financial condition of the City.



V. List of Services

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1. Pre - audit of payrolls, vouchers for salaries and other financial claims.

Office or Division:	Internal Audit Division			
Classification:	Simple			
Type of Transaction:	G2G - Government to Government			
Who may avail:	Other department/bureau, offices			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Obligation Request 2. Journal Entry Voucher 3. Disbursement Voucher / payroll 4. Approved Leave Application, DTR		Office of origin		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit complete documents.	1.1 Receive complete documents.	none	1 day	<i>Receiving clerk, Fiscal Examiner, Chief Administrative Officer</i>
2. Receive documents with appropriate action.	2.1. Pre-audit payrolls, vouchers 3. Release payroll/voucher.			
	TOTAL:	none	1 day	



2. Pre - audit of Commercial Transactions

Office or Division:	Internal Audit Division			
Classification:	Simple			
Type of Transaction:	G2G - Government to Government			
Who may avail:	Other department/bureau, offices			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Obligation Request 2. Journal Entry Voucher 3. Disbursement Voucher 4. Approved Purchase Request 5. Purchase Order 6. Other documents as required according to RA9184 7. Other documents per COA Rulings on Claims		Office of origin		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit complete documents. 2. Receive documents with appropriate action.	1.1. Receive complete documents. 2.1. Pre-audit payrolls, vouchers 3. Release payroll/voucher.	none	2 hours	<i>Fiscal Examiner, Chief Administrative Officer</i>
	TOTAL:	none	2 hours	



3. Processing of payrolls, vouchers for salaries and other remunerations.

Office or Division:	Financial Operations Division			
Classification:	Simple			
Type of Transaction:	G2G - Government to Government			
Who may avail:	Government Employees			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Obligation Request 2. Journal Entry Voucher 3. Payroll / Voucher 4. Collection List for GSIS, Pag-ibig, Philhealth, MTSLA, DEPW, CWMMC, and other payables		Office of origin		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit payrolls, vouchers for salaries and wages and other remunerations with complete supporting documents.	1.1. Sign in the Journal Entry Vouchers as to the availability of fund and related deductions	none	2 hours	Senior Bookkeepers, Bookkeepers, Accountant, and Chief Accountant
	TOTAL:	none	2 hours	



4. Processing of Commercial Vouchers

Office or Division:	Financial Operations Division			
Classification:	Simple			
Type of Transaction:	G2G - Government to Government;			
Who may avail:	Government Employees			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Obligation Request		Office of origin		
2. Journal Entry Voucher				
3. Disbursement Voucher				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit commercial vouchers with complete supporting documents	1.1. Sign in the Journal Entry Vouchers as to the availability of fund and related deductions	none	within 3 days	<i>Senior Bookkeepers, Bookkeepers, Accountant, and Chief Accountant</i>
	TOTAL:	none	3 days	



5. Processing and Re-computation of Tax to be withheld.

Office or Division:	Withholding Tax Division			
Classification:	Simple			
Type of Transaction:	G2G - Government to Government			
Who may avail:	41 Departments/ Suppliers/Contractors			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Payroll / Disbursement Voucher 2. Disbursement Voucher 3. Journal Entry Voucher 4. Collection List		Department/Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit payrolls and disbursement vouchers for utilities and commercials	1.1. Sign and receive in the record book and delivered to encoders	none	1 day	<i>Administrative Aide I, Administrative Assistant II, Accountant, Chief Accountant</i>
2. Received payroll/voucher with appropriate withholding tax.	2.1. Processing and re-computation of taxes to be withheld.			
	TOTAL:	none	1 day	



6. Recording of Financial Transactions of 896 Barangays

Office or Division:	Barangay Accounts Division			
Classification:	Simple			
Type of Transaction:	G2G - Government to Government			
Who may avail:	Barangay Treasurer			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Approved Annual Budget concur thru the City Council		Barangay of Origin		
If additional- Approved Supplemental Budget concur thru the City Council.				
If Re-enacted Budget - Barangay Resolution re-enacting previous year budget.				
If Re-alignment and re programming - (for Capital Outlay, BDF and SK Dev.t projects / Activities) – resolution by the Barangay Council concur thru the City Council				
2. Record of Appropriation & Obligation/Commitments (Monthly) Gen Fund (PS,MOOE,CO) and for BDRRMF,SK,GAD & BDF				
3. Registry of Special Trust Fund				
4. Status of Appropriation and Obligation /Commitments and Balances				
5. Monthly Transmittal Letters with the following:				
a. Cashbook				
b. Report of Collection and Deposits				
c. Bank statement if PNB and Phil Veterans Bank Accounts				
d. Report of the bank CR/DR Memo (IRA & service charges etc)				
e. Punong Barangay Certificate/s				
f. Xerox cheque/s				
g. Disbursement Voucher/s and supporting documents (see annex a,b,c)				
h. Payrolls and supporting documents (see annex a,b,c)				
i. Liquidation Report and supporting documents (see annex a,b,c)				
j. Property acknowledgement Receipt (if procured of equipment)				
k. Summary of Supplies and Materials Issued				
l. Report of Utilization				
9. Year End Physical Inventory				
10. Bonding of barangay treasurer and Punong Barangay				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit monthly Transmittal Letter (TL) with Barangay Financial Transaction documents.	1.1. Sign/Receive the TL and delivered to Bookkeepers	none	within 3 days	<i>Liason Officer/Receiving Officer</i>
		none	3 days	



7. Other Services - Turn Over of Properties / Equipment to the Newly Elected Barangay Officials

Office or Division:	Barangay Accounts Division			
Classification:	Simple			
Type of Transaction:	G2G - Government to Government			
Who may avail:	Barangay Officials			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Request for turn over to Accounting and copy furnished to COA 3. Previous Physical Inventory 4. Inventory Receipt of Properties (Proof of Official turn over) 5. Report of Accountability for accountable forms		Barangay of origin		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit request for turn over with complete supporting documents.	1.1. Attend to turn over ceremony and keeping the records.	none	within 3 days	Senior Bookkeepers, Accountant, and Chief Accountant
	TOTAL:	none	3 days	