

DEPARTMENT / DIVISION/ Office	Budget Division						
PURPOSE	To provide efficient and effective management support to the Commission						
Functional OBJECTIVE	To ensure timely release of Funding allocations						
ACTIVITY/ PROCESS	Control Methods/ Process SOP/ Guidelines/ Procedures	Process Output	Responsible Authorities	RISK	IMPACT/ CONSEQUENCES	CONTROL MEASURE/ Action Plan	Opportunities
Receive of Approved Request for funding/payment	Check if documents/attachments are complete/Citizens Charter/Office Manual	On-time Process of approved request funding/payment	Budget Staff	Lack of determination of funding source	Clients complains for the delay of process	Ensure proper action of requests	Positive Feedback, Achieve ARTA Rating Score/Full compliance of inter-agency reportorial requirements Issuance of Responsibility Code
Determines the object class of the transaction, then, enters the transaction to the Budget Utilization Request/Obligation Budget Request	COA/DBM guidelines (UACS) Registries	BUR/OBR	Budget Staff	Erroneous classification of object class due to human error	COA Audit Observation Memorandum	Ensure determination of budget item classification under National Expenditure Program and NSDF annual Budget allocation/SAGF	
Determine Funding Source	NSDF/General Fund/SAGF	BUR/OBR	Chief Budget Officer	Erroneous usage of funding source/over allocation of allotted budget	COA Audit Observation Memorandum	Monitors allocation, expenses in relation to Agency's budget for the year/Mastery of UACS	
Prepare BUR	In accordance with budget allocation	Fund allocation	Budget Staff	typographical error	Miscommunication and classification of particulars with the Accounting office	Ensure correct encoding of particulars and classification of budget usage -Responsibility Code	
Forward the signed BUR/OBR to Accounting Office	maintain copy for monitoring/reporting and use of logbook	Record of Transaction	Budget Staff	Non retention of records/copy for reporting	Difficulty in Tracing of Records	Maintain a copy of BUR/OBR Scan the documents	
Reports	DBM Guidelines	Statement of Alloment Obligations B/Budget Execution Documents/Summary of List Checks Issued and Cancelled/BFARs	Chief Budget Officer/Dir FAS	Late submission of reports from other offices	Non Compliance with Performance Base Indicator	Proper coordination meeting with the concerned offices	
Submit Budget Proposal	Congress/Senate/DBM Guidelines	Annual Budget (GAA)	PSC concerned offices	Low Budget Ceiling	Inefficiency of performance target indicator	Lobby with Congress/Senate for increase budget allocation	