

SYNCHRONIZATION LOCAL PLANNING AND BUDGETING CALENDAR

PERIOD COVERED	ACTIVITY	OUTPUT/S	ACTOR/S
1 st week of January	PPDC sets guidelines for data gathering	Guidelines for data gathering	PPDCs
January to March	Updating of planning and budgeting database (socioeconomic, physical resources, time series revenue and expenditure data, project profiles/status, among others)	Updated planning, budgeting and financial database	LPDCs, budget officers, treasurers, department heads, NGAs/RLAs
April-May	Analysis of planning environment for plan preparation/review/updating	Draft situational analysis and assessment of plan implementation	LPDCs, NGAs/RLAs
April to May	Updating of appropriate AIP in the LDIP as input to budgeting	Indicative AIP (the first year of the LDIP in the case of election year)	LDCs, LPDCs
June 1 to 15 or 1 st week of August during election year	Preparation of AIP Summary Form (Annex A) for the budget year	AIP Summary Form	LPDCs, local budget officers
Not later than 1 st week of August	Approval of AIP	AIP for the budget year	Sanggunian
	<u>PDPFP/CDP Preparation</u>		
1 st week of July during election year	Reconstitution of LDC based on initial guidelines, including mechanism for choosing private sector representatives, prepared by LPDC	Timetable and tasking for plan preparation/updating	LCEs
Whole month of July	Formulation of development vision, goals, strategies, objectives/targets and identification of PPAs	Vision, goals, strategies, objectives/targets and PPAs	LDCs, LPDC, Department Heads, NGAs/RLAs
	Harmonization and complementation of development vision, goals and strategic direction between and among province and component cities/municipalities	Harmonized vision, goals and strategic direction	Jointly by the province and component LGUs
	Approval of PDPFP/CDP	PDPFP/CDP	Sanggunian

June to July 1031 during election year	<p><u>LDIP Preparation</u> Identification of areas for complementation of PPAs between and among province and component cities/municipalities</p> <p>Prioritization of PPAs</p> <p>Matching of PPAs with available financing resources and determination of additional revenue resources to finance the PPAs</p> <p>Approval of LDIP</p>	<p>Joint programs/projects</p> <p>Prioritized PPAs</p> <p>LDIP, revenue generation measures</p> <p>Approved LDIP</p>	<p>LPDCs of province and component cities and municipalities, NGAs/RLAs</p> <p>LDC, LFC, NGAs, RLAs</p> <p>LDC, LFC, NGAs, RLAs</p> <p>Sanggunian</p>
June 16-30 or 1 st week of July during election year	Issuance of Budget Call	Budget Call	LCEs (Province, City, Municipality)
July 1-15	Submission to LCE of certified 3-year statement of income and expenditures	Certified statement of income and expenditures	Local treasurer (Province, City, Municipality)
On or before September 1-15	Submission to the Punong Barangay of statement of income and expenditure for the ensuing year	Statement of income and expenditure	Local department heads Barangay Treasurer
July 1-15	Preparation and submission of budget proposals	Budget proposals	Local department heads
July 16- August 31	Technical budget hearing of proposals	Reviewed budget proposals	LFC
September 16-30	Consolidation of budget proposals into the Local Expenditure Program and preparation of Budget and Sources of Financing (BESF)	Local Expenditure Program and BESF	LFC
Not later than Oct. 16	Preparation of the budget message and submission of executive budget to the Sanggunian	Budget Message and Executive Budget	LCEs (Province, City, Municipality)
Oct. 17 onwards	Enactment of local annual budget	Local Appropriations Ordinance	Sanggunian (Province, City, Municipality)

Within 3 days from approval of local budget	Submission of the annual or supplemental budgets of province, city and municipality to appropriate reviewing authority		
Within 90 days from approval of local budget	Review of the annual or supplemental budgets of province , city and municipality	Reviewed budget	DBM Regional Offices, Sangguniang Panlalawigan
Within 10 days from approval of barangay budget	Submission of the annual or supplemental budgets of barangays to appropriate reviewing authority	Barangay budget	Sanggunian (barangay)
Within 60 days from approval of annual budget or supplemental budgets	Review of the annual or supplemental budgets of barangays	Reviewed budget	Sanggunian (City, Municipality) through the respective Budget Officer
Year-round	Implementation/execution of annual budget		LCEs

NOTE: Detailed activities will be provided through subsequent guidelines, including cross-referencing to the technical guides/manuals such as the RPS-CDP/ELA, PLPEM, UBOM and Revenue Administration.