

University of the Philippines Manila	ADMINISTRATIVE MANUAL ON POLICIES, PROCESSES AND PROCEDURES	Page 80 1/1
Accounting, Budget, and Cash Office	PROCEDURAL FLOW OF FISCAL TRANSACTION	Revision No. 0
Budgeting System	BUDGET AUTHORIZATION (IOB PREPARATION)	Effectivity Date: Depending on the issuance of System guidelines

Flowchart	Description	Person Responsible
<pre> graph TD Start([Start]) --> Step1[1. PREPARATION OF INTERNAL OPERATING BUDGET] Step1 --> Step2[2. PREPARATION OF REQUIREMENTS] Step2 --> Step3[3. SUBMISSION OF WORK PLANS AND OTHER REQUIREMENTS] Step3 --> Step4[4. ENDORSEMENT TO UP PRESIDENT] Step4 --> Step5[5. PREPARATION OF NOSA] Step5 --> Step6[6. APPROVAL OF NOSA] Step6 --> Step7[7. ISSUANCE OF NOSA] Step7 --> End([End]) </pre>	<p>Issues obligational ceiling together with the guidelines for the preparation of Internal Operating Budget (IOB)</p> <p>Prepares and submits Work Plans, justifications and other documentary requirements to the BO.</p> <p>Consolidates Work Plans of the Units/ Colleges and submits to the VCA for the Chancellor's approval</p> <p>Approves and endorses to the UP President for BOR approval</p> <p>Prepares the Notices of Sub-allotment for MOOE upon receipt of the approved IOB from the UP System and recommends to the Chancellor for approval</p> <p>Approves the NOSA</p> <p>Issues the NOSA by Units/Colleges and provides copies to the BO.</p>	<p>UP System</p> <p>Administrative Officer</p> <p>BO Staff</p> <p>Chancellor</p> <p>BO Staff</p> <p>Chancellor</p> <p>VCA/OC Staff</p>

Prepared by/Date:
Approved by/Date:

Reviewed by/Date: