 <p>B.S. Aquino Drive, Bacolod City, Negros Occidental, 6100</p> <p>DR. PABLO O. TORRE MEMORIAL HOSPITAL</p>	Document Code:	DPOTMH-B-8-P10
	Effective Date:	03-30-2022
	Document Type:	Policy
	Page Number:	1 of 3
	Department/Section:	Budget and Cost
	Document Title:	<b>DEPARTMENTAL BUDGET PREPARATION</b>

### **PURPOSE:**

To provide a basis for the evaluation of the department's/unit's financial performance anchored to the strategic plans and programs of the corporation.

### **LEVEL:**

Chief Finance Officer, Controller, Budget & Cost Manager, Budget & Cost Supervisor, Budget Staff, Budget Holder


### **DEFINITION OF TERMS:**

**Departmental Budget Preparation-** this is an itemized forecast of the department/section unit's income and expenses, including capital expenditure (CAPEX) for the given year.

**CAPEX or Capital Expenditure-** this is the money an organization or corporate entity spends to buy, maintain or improve its fixed assets, such as: equipment, vehicles, buildings or land.<sup>1</sup>

### **POLICY:**

1. It is the policy of the Management to require each departmental/unit to prepare its respective budget to have clearer plans and programs that are aligned to the strategic direction of the Corporation.
2. All departments/sections/units should be able to come up with its own departmental budget which will serve as a basis in the evaluation of their financial performance.
3. The preparation of the budget of all departments/sections/units is done after the strategic planning is conducted every year.

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### **DOCUMENTATION:**


Revised Policy

### **DISSEMINATION:**

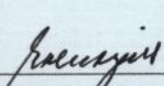
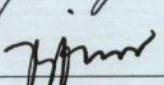
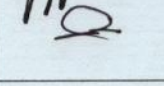
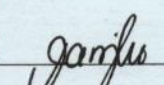
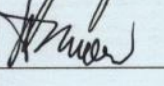
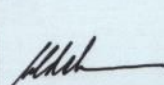

Submitted Proposed Budgets  
Policies and Procedures Manual


### **REFERENCE:**

<sup>1</sup>*What Is Capital Expenditure (CapEx)?* (2022, February 9). Investopedia. Retrieved February 14, 2022, from <https://www.investopedia.com/terms/c/capitalexpenditure.asp>

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	Document Title:	<b>DEPARTMENTAL BUDGET PREPARATION</b>

**APPROVAL:**

	Name/Title	Signature	Date
Prepared by:	<b>MA. LIZA A. LESAGUIS, MBA, FPCHA</b> Budget & Cost Manager		4/4/22
Verified:	<b>JEMELYN G FERRER, CPA, MBA, FPCHA</b> Controller - DA		4/5/22
Reviewed:	<b>DENNIS C. ESCALONA, MN, FPSQua</b> Quality Assurance Supervisor		4/05/22
Recommending Approval:	<b>JULIE ANNE CHRISTINE J. KO, CPA, MBA, FPCHA</b> Chief Finance Officer - DA		4/7/2022
	<b>HENRY F. ALAVAREN, MD, FPSMID</b> Total Quality Division Officer		5/19/2022
	<b>SOCORRO VICTORIA L. DE LEON, CPA, MBA, FPCHA, PhD</b> Vice President - Chief Operating Officer		06/30/2022
Approved:	<b>GENESIS GOLDI D. GOLINGAN</b> President and CEO		7/2/22

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**PURPOSE:**

This is to provide a basis for the evaluation of financial performance in accordance with the plans.

**SCOPE:**


Applies to all Budget and Cost Section Staff of Dr. Pablo O. Torre Memorial Hospital (DPOTMH)

**PERSON RESPONSIBLE:**

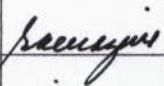
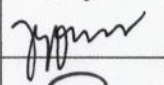
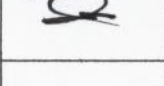
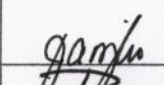

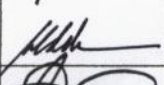
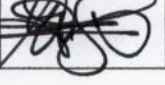
Budget Staff, Budget & Cost Manager

**PROCEDURE:**

1. The Budget & Cost Supervisor distributes the departmental budget templates and other forms to every budget holder in a soft copy via the communicator.
2. Every budget holder prepares a proposed budget for revenue and expenses for the next calendar year.
3. The budget holder submits the proposed budget for revenue, expenses and CAPEX to the Budget & Cost Department, according to the set deadline stated in the Budget Calendar.
4. The Budget & Cost Supervisor encodes all the budgets in their respective templates.
5. The Budget Staff encodes the requested CAPEX in their respective templates.
6. The Budget & Cost Supervisor generates a hard copy of each of the department/section/unit's proposed budget, while the Budget Staff generates also the proposed CAPEX.
7. The Budget & Cost Manager checks the accuracy of the output.

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	Department/Section:	Budget and Cost
	Document Title:	<b>DEPARTMENTAL BUDGET PREPARATION</b>

**APPROVAL:**

	Name/Title	Signature	Date
Prepared by:	<b>MA. LIZA A. LESAGUIS, MBA, FPCHA</b> Budget and Cost Manager		6/15/22
Verified:	<b>JEMELYN G. FERRER, CPA, MBA, FPCHA</b> Controller		6/20/22
Reviewed by:	<b>DENNIS C. ESCALONA, MN, FPCHA, FPSQua</b> Quality Assurance Supervisor		6/21/2022
Recommending Approval:	<b>JULIE ANNE CHRISTINE J. KO, CPA, MBA, FPCHA</b> Chief Finance Officer		6/21/2022
	<b>FREDERIC IVAN L. TING, MD</b> OIC- Total Quality Division		6/22/22
	<b>SOCORRO VICTORIA L. DE LEON, CPA, MBA, PhD, FPCHA</b> Vice President- Chief Operating Officer		06/30/2022
Approved:	<b>GENESIS GOLDI D. GOLINGAN</b> President and CEO		7/7/22

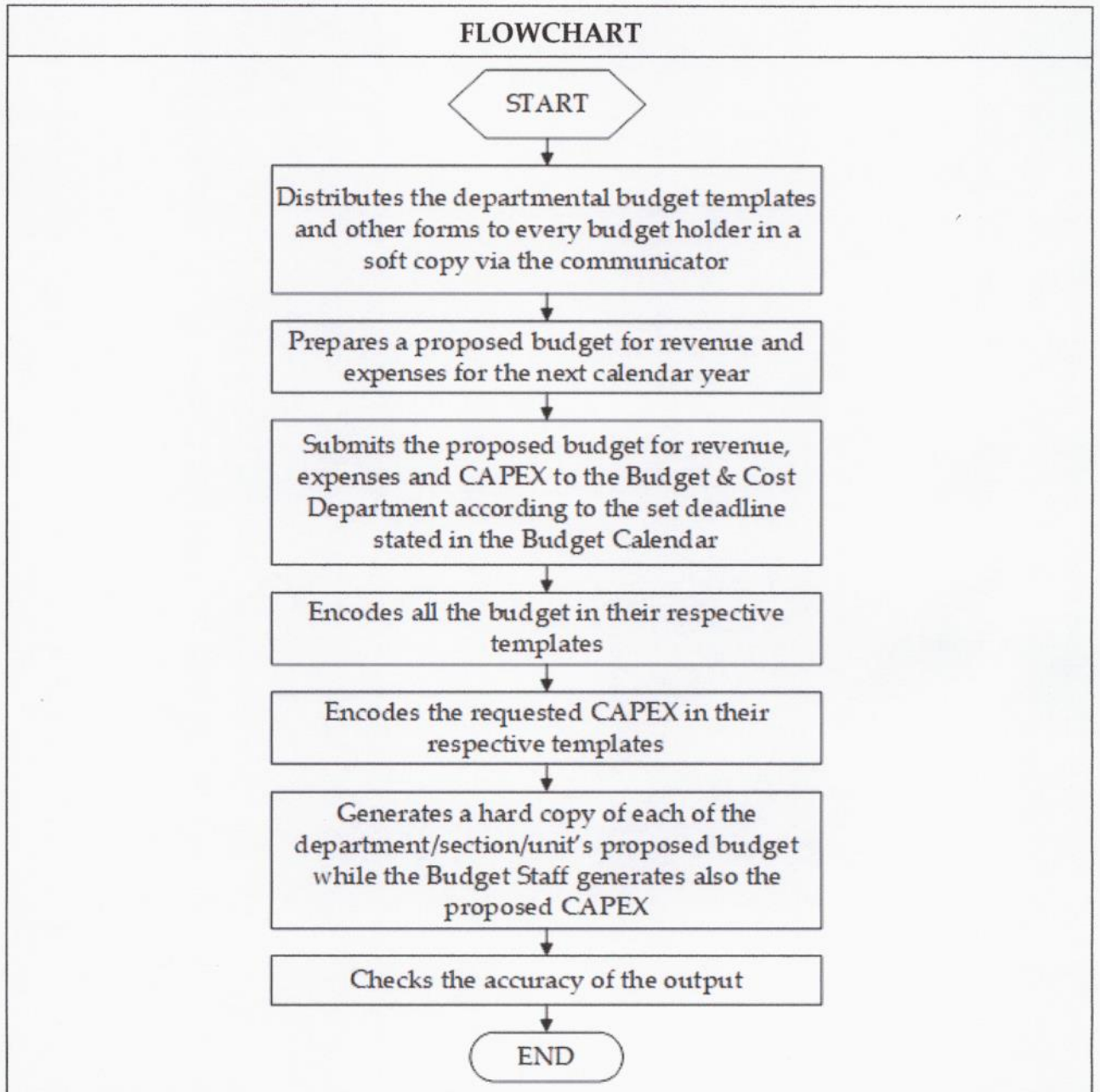



DR. PABLO O. TORRE  
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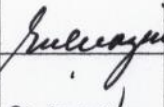
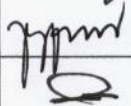

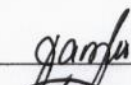

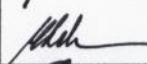
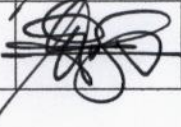
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Effective Date:	06-30-2022
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## FLOWCHART




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	Effective Date:	06-30-2022
	Document Type:	Flowchart
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	Document Title:	<b>DEPARTMENTAL BUDGET PREPARATION</b>

**APPROVAL:**

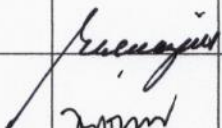
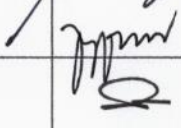
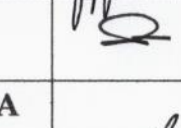
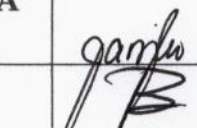
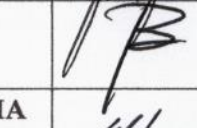
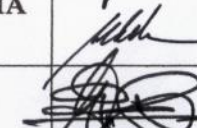
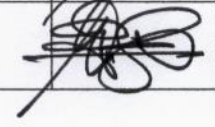
	Name/Title	Signature	Date
Prepared by:	<b>MA. LIZA A. LESAGUIS, MBA, FPCHA</b> Budget and Cost Manager		6/15/22
Verified:	<b>JEMELYN G. FERRER, CPA, MBA, FPCHA</b> Controller		6/20/22
Reviewed by:	<b>DENNIS C. ESCALONA, MN, FPCHA, FPSQua</b> Quality Assurance Supervisor		06/21/2022
Recommending Approval:	<b>JULIE ANNE CHRISTINE J. KO, CPA, MBA, FPCHA</b> Chief Finance Officer		6/21/2022
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Approved:	<b>GENESIS GOLDI D. GOLINGAN</b> President and CEO		7/2/22

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KEY TASKS	PERSON RESPONSIBLE
1. Distributes the departmental budget templates and other forms to every budget holder in a soft copy via the communicator.	Budget & Cost Supervisor
2. Prepares a proposed budget for revenue and expenses for the next calendar year.	All Budget Holder
3. Submits the proposed budget for revenue, expenses and CAPEX to the Budget & Cost Department according to the set deadline stated in the Budget Calendar.	
4. Encodes all the budget in their respective templates.	Budget & Cost Supervisor
5. Encodes the requested CAPEX in their respective templates.	Budget Staff
6. Generates a hard copy for each of the department/section/unit's proposed budget while the Budget Staff generates also the proposed CAPEX.	Budget & Cost Supervisor
7. Checks the accuracy of the output.	Budget & Cost Manager

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Verified:	<b>JEMELYN G. FERRER, CPA, MBA, FPCHA</b> Controller		6/20/22
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	<b>FREDERIC IVAN L. TING, MD</b> OIC- Total Quality Division		6/25/22
	<b>SOCORRO VICTORIA L. DE LEON, CPA, MBA, PhD, FPCHA</b> Vice President- Chief Operating Officer		6/30/2022
Approved:	<b>GENESIS GOLDI D. GOLINGAN</b> President and CEO		7/7/22