 <p>DR. PABLO O. TORRE MEMORIAL HOSPITAL</p> <p>B.S. Aquino Drive, Bacolod City, Negros Occidental, 6100</p>	Document Code:	DPOTMH-B-8-P01-S05
	Effective Date:	12-30-2021
	Document Type:	Standard Operating Procedure
	Page Number:	1 of 3
	Department/Section:	Budget and Cost
	Document Title:	<b>BUDGET HEARING PREPARATION</b>

1

**PURPOSE:**

To establish a documented procedure in the preparation for the budget hearing.

**SCOPE:**


Applies to all Budget and Cost Department employees of Dr. Pablo O. Torre Memorial Hospital

**PERSON RESPONSIBLE:**

Budget & Cost Supervisor, Budget & Cost Manager, Controller, Corporate Finance Officer


**GENERAL GUIDELINES:**

1. It is the policy of the Management to have a proper documented procedure on how to go about the budget hearing.
2. The budget hearing for the succeeding year starts every second quarter of the current year or depending on the time table set by the Head Office.

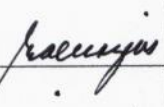


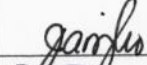
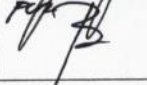


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### **PROCEDURE:**


- 1 The Budget & Cost Manager prepares a detailed schedule of the Budget Hearing for each of the budget holders.
- 2 The Budget & Cost Manager submits the detailed schedule to the Controller for review and comments.
- 3 The Budget & Cost Manager reflects the changes made by the Controller, if deemed necessary.
- 4 The Budget & Cost Manager generates the corrected schedules, noted by the Controller, and forwards the same to the Corporate Finance Officer, for approval.
- 5 The Budget & Cost Manager submits the approved detailed budget hearing schedule to the Human Resource Department for posting via the Bulletin Board in the Communicator.
- 6 Each budget holder prints his/her respective budget hearing schedule.
- 7 The Budget & Cost Supervisor reminds each budget holder for his/her scheduled budget hearing.
- 8 In the event that the budget holder is not available on the given schedule, the Budget & Cost Supervisor reflects the change in the schedule made by the budget holder and makes sure that it will not conflict with the other budget hearing schedules.

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**APPROVAL:**


	Name/Title	Signature	Date
Prepared by:	<b>MA. LIZA A. LESAGUIS, MBA,FPCHA</b> Budget & Cost Manager		3/31/22
Verified by:	<b>JEMELYN G. FERRER,CPA,MBA,FPCHA</b> Controller		4/1/22
Reviewed:	<b>DENNIS C. ESCALONA, MN, FPSQua</b> Quality Improvement Department Manager - DA		4/1/22
Recommending Approval:	<b>JULIE ANNE CHRISTINE J. KO, CPA, MBA, FPCHA</b> Corporate Finance Officer - DA		4/4/2022
	<b>HENRY F. ALAVAREN, MD,FPSMID, FPSQua</b> Total Quality Division Officer		6/2/2022
	<b>SOCORRO VICTORIA L. DE LEON,CPA, MBA, FPCHA, PhD</b> VP - Chief Operating Officer		06/17/2022
Approved:	<b>GENESIS GOLDI D. GOLINGAN</b> President and CEO		6/23/22



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**APPROVAL:**

	Name/Title	Signature	Date
Prepared by:	<b>MA. LIZA A. LESAGUIS, MBA, FPCHA</b> Budget & Cost Manager	<i>[Signature]</i>	3/31/22
Verified by:	<b>JEMELYN G. FERRER, CPA, MBA, FPCHA</b> Controller	<i>[Signature]</i>	4/1/22
Reviewed:	<b>DENNIS C. ESCALONA, MN, FPSQua</b> Quality Assurance Supervisor	<i>[Signature]</i>	4/04/2022
Recommending Approval:	<b>JULIE ANNE CHRISTINE J. KO, CPA, MBA, FPCHA</b> Corporate Finance Officer - DA	<i>[Signature]</i>	4/4/2022
	<b>HENRY F. ALAVAREN, MD, FPSMID, FPSQua</b> Total Quality Division Officer	<i>[Signature]</i>	4/7/2022
	<b>SOCORRO VICTORIA L. DE LEON, CPA, MBA, FPCHA, PhD</b> VP - Chief Operating Officer	<i>[Signature]</i>	04/17/2022
Approved:	<b>GENESIS GOLDI D. GOLINGAN</b> President and CEO	<i>[Signature]</i>	4/23/22

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KEY TASKS	PERSON RESPONSIBLE
1. Prepares a detailed schedule of the Budget Hearing for each of the budget holders.	Budget & Cost Manager
2. Submits the detailed schedule to the Controller for review and comments.	
3. Reflects the changes made by the Controller, if deemed necessary.	
4. Generates the corrected schedules noted by the Controller, and forwards the same to the Corporate Finance Officer, for approval.	
5. Submits the approved detailed budget hearing schedule to the Human Resource Department for posting via the Bulletin Board in the Communicator.	
6. Prints his/her respective budget hearing schedule.	Budget Holder
7. Reminds each budget holder for his/her scheduled budget hearing.	Budget & Cost Supervisor
8. Routes the official memo to the different departments and/or sections concerned.	Cost Researcher

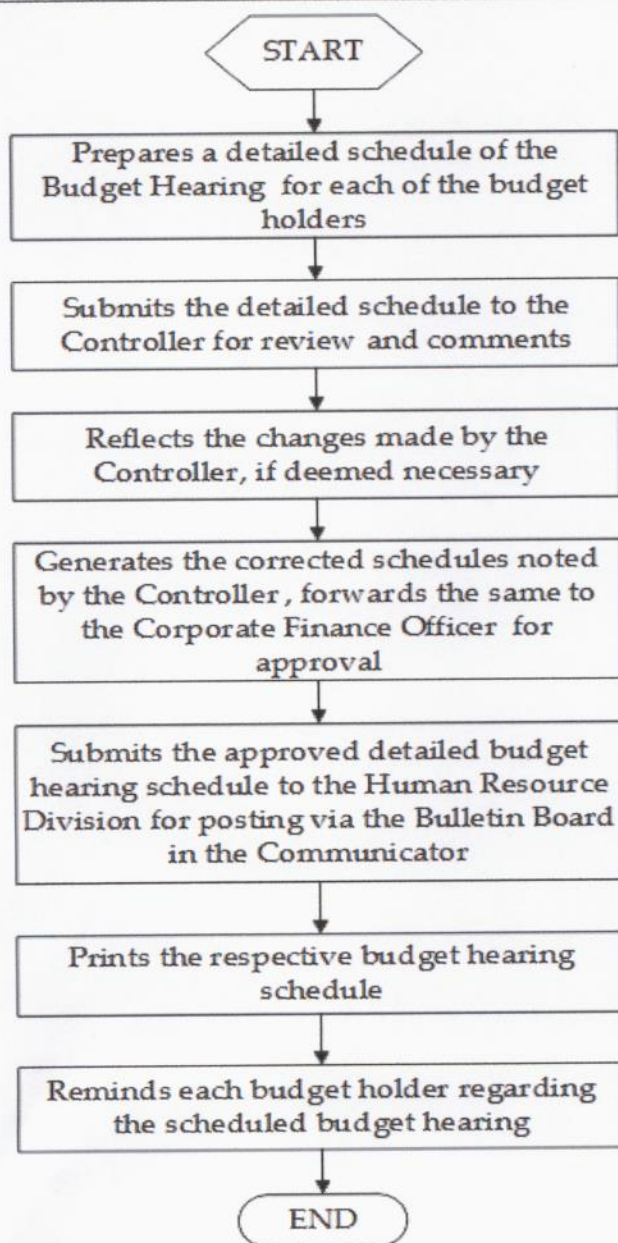


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6100

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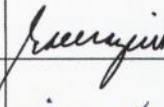
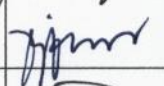

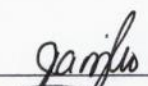
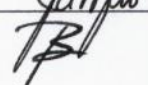


## FLOWCHART





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**APPROVAL:**

	Name/Title	Signature	Date
Prepared by:	<b>MA. LIZA A. LESAGUIS, MBA, FPCHA</b> Budget & Cost Manager		6/8/22
Verified:	<b>JEMELYN G. FERRER, CPA, MBA, FPCHA</b> Controller		6/8/22
Reviewed:	<b>DENNIS C. ESCALONA, MN, FPCHA, FPSQua</b> Quality Assurance Supervisor		6/10/2022
Recommending Approval:	<b>JULIE ANNE CHRISTINE J. KO, CPA, MBA, FPCHA</b> Chief Finance Officer		6/10/2022
	<b>FREDERIC IVAN L. TING, MD</b> OIC- Total Quality Division		6-10-22
	<b>SOCORRO VICTORIA L. DE LEON, CPA, MBA, FPCHA, PhD</b> Vice President-Chief Operating Officer		06/17/2022
Approved:	<b>GENESIS GOLDI D. GOLINGAN</b> President and CEO		6/23/22