ISSN: 3116-3475
International Journal
of Education, Research, and Innovation Perspectives
Volume 2 Issue 11 (November 2026)

Streamlining the Determinants of Timely Budget Proposal Submission in the Identified Local Government Unit in Cebu City: Basis for a Process Improvement Plan

Sunshine T. Cortuna
Cebu Technological University – Main Campus, Cebu City, Philippines
sunshinetangarorang@gmail.com

Date Submitted:
September 09, 2026

Date Accepted:
October 15, 2026

Date Published:
November 10, 2026

DOI:
10.5281/zenodo.24129198

ABSTRACT

The timely preparation and submission of annual budget proposals is essential for the orderly review, consolidation, authorization, and implementation of local government budgets. This study determined the factors affecting the timeliness of annual budget proposal submission in the Cebu City Government during Calendar Year 2026 as a basis for developing a Process Improvement Plan. Specifically, it examined organizational support and human resource capability as perceived determinants and assessed the level of timeliness in terms of compliance with statutory deadlines, average delay period, and completeness of budget proposal submissions. A quantitative descriptive research design was employed involving 30 purposively selected personnel of the Office of the City Budget Officer, composed of budget officers, administrative officers, and other personnel directly involved in budget preparation. Data were gathered using a validated researcher-made questionnaire with a five-point Likert scale and analyzed using frequency counts, percentages, means, and standard deviations. Respondents strongly agreed on the presence of organizational support (M = 4.49, SD = 0.63) and human resource capability (M = 4.62, SD = 0.50). The perceived level of timeliness was likewise rated Strongly Agree in terms of compliance with statutory deadlines (M = 4.49), average delay period (M = 4.49), and completeness of budget proposal submissions (M = 4.52). Despite these favorable assessments, the lowest-rated indicators pointed to opportunities for improvement in the timeliness of decisions by department heads, workload management, the occasional occurrence of delays, internal review procedures, and the submission of all required documents. The study concludes that organizational support, human resource capability, and budget submission practices were generally perceived positively, while the identified weaker areas warrant administrative attention. A Process Improvement Plan was proposed to strengthen decision-making, workload management, deadline monitoring, internal review, document completeness, and personnel capability, with implications for efficient public financial management in local government units.

Keywords: *annual budget proposal, organizational support, human resource capability, budget submission timeliness, local government budgeting, process improvement plan*

INTRODUCTION

The annual budget serves as one of the primary financial and policy instruments of local government units (LGUs), translating development priorities into programs, projects, and activities intended to promote effective public service delivery. The timely preparation and submission of annual budget proposals are essential to ensuring that government resources are properly planned, allocated, and utilized in accordance with established priorities.

ISSN: 3116-3475
International Journal
of Education, Research, and Innovation Perspectives
Volume 2 Issue 11 (November 2026)

An efficient budget preparation process supports fiscal discipline, transparency, accountability, and the continuous delivery of essential public services (Department of Budget and Management [DBM], 2025; Republic Act No. 7160, 1991).

In the Philippines, local government budgeting is governed by the 1987 Constitution, Republic Act No. 7160 or the Local Government Code of 1991, and the guidelines issued by the DBM. These legal and administrative frameworks establish the responsibilities, procedures, and timelines that local officials and personnel must observe in preparing annual budgets, and compliance with the prescribed schedules is necessary to facilitate the timely review, consolidation, authorization, and implementation of local budgets (DBM, 2023). Despite these established procedures, the preparation and submission of annual budget proposals may be affected by organizational and operational challenges, including the adequacy of management support, coordination among offices, communication, timeliness of decision-making, personnel competency, training, staffing, and workload management. Such factors may influence the ability of personnel to prepare complete and accurate budget proposals within the prescribed schedules.

The Cebu City Government, a highly urbanized LGU, undertakes an annual budget preparation process involving various departments and offices. The Office of the City Budget Officer performs a central role in coordinating, reviewing, evaluating, and consolidating departmental budget proposals, and the effectiveness of these activities depends on organizational support, capable personnel, and adherence to established procedures. Although budgeting laws and administrative guidelines prescribe how annual budgets should be prepared, examining the perceptions of personnel directly involved in the process may provide useful insights into the organizational and human resource conditions associated with timely submission and may help the City Government identify practices to maintain and areas for administrative improvement.

This study therefore determined the factors affecting the timeliness of annual budget proposal submission in the Cebu City Government during Calendar Year 2026 as a basis for process improvement. Specifically, it sought to (a) describe the profile of the respondents in terms of age, sex, educational attainment, department or office, position, employment status, and years of government service; (b) determine the extent to which organizational support and human resource capability affect the timeliness of annual budget proposal submission; (c) assess the level of timeliness of submission in terms of compliance with statutory deadlines, average delay period, and completeness of budget proposal submissions; and (d) develop a Process Improvement Plan for the Office of the City Budget Officer based on the findings. The results are expected to benefit the Cebu City Government, the Office of the City Budget Officer, department heads, administrative officers, the DBM, the local chief executive and Sangguniang Panlungsod, and future researchers on local government budgeting and public financial management.

Literature Review

Legal and Regulatory Framework of Local Government Budgeting

The 1987 Constitution provides the fundamental legal foundation for local government fiscal administration and accountability. Article X recognizes the fiscal autonomy of LGUs and their authority to generate and manage financial resources subject to limitations established by law (Constitution of the Republic of the Philippines, 1987). Its principles of accountability and responsible fiscal administration provide an overarching basis for the proper management of public resources, and timely budget proposal submission supports these principles by allowing resources to be planned and allocated according to identified programs, services, and priorities.

Republic Act No. 7160 (1991) provides the principal statutory framework for local government budgeting and financial administration. It establishes the responsibilities of department heads, the local budget officer, the local chief executive, and the sanggunian in the preparation, authorization, and implementation of local budgets, and it prescribes a timetable for the preparation and submission of the annual budget. Because departmental budget proposals must be prepared within this schedule, failure to comply may affect the succeeding activities of budget

ISSN: 3116-3475
International Journal
of Education, Research, and Innovation Perspectives
Volume 2 Issue 11 (November 2026)

consolidation, review, and approval. The DBM operationalizes these requirements through its Local Budget Memoranda, which specify the budget preparation calendar, expenditure priorities, procedures, and forms for each fiscal year (DBM, 2025), and through the Budget Operations Manual for Local Government Units, which translates statutory requirements into practical procedures for budget preparation, authorization, execution, and accountability (DBM, 2023).

The Commission on Audit (COA), pursuant to its constitutional mandate, establishes rules governing the examination and audit of government funds and expenditures under the Government Auditing Code of the Philippines (Presidential Decree No. 1445, 1978). Although COA rules primarily concern auditing, they reinforce the principles of accountability, transparency, legality, and the proper utilization of public resources, underscoring the importance of complete and properly documented budget proposals. Taken together, these issuances describe a budget preparation process composed of sequential and interdependent activities: the issuance of the budget call, preparation and submission of departmental proposals, evaluation and consolidation of estimates, preparation of the executive budget, legislative review, and enactment of the annual appropriations ordinance. Delays at the departmental submission stage can therefore affect every succeeding stage of the budget cycle (Blöndal, 2010; DBM, 2023).

Public Financial Management and Budget Timeliness

Public financial management (PFM) emphasizes that effective planning, budgeting, budget execution, accounting, reporting, and oversight are essential for efficiency, accountability, transparency, and fiscal sustainability in government. Sound PFM enables governments to allocate resources efficiently, improve service delivery, and achieve policy objectives through effective budget planning and implementation (Allen et al., 2013; Schick, 1998). Within this perspective, the formulation stage of the budget cycle is foundational, because the quality and timeliness of departmental proposals shape the information available for allocation decisions.

Cross-national analyses show that the legal framework for public finances, including formally prescribed budget calendars and procedural rules, provides the structure within which budget activities are carried out, although the emphasis of these frameworks differs across governance contexts (Lienert, 2013). In the Philippine setting, Blöndal (2010) described a budgeting system in which clear statutory timelines and procedural clarity are important to the preparation of budget proposals. The World Bank (2016) assessment of Philippine public financial management likewise highlighted the role of orderly budget formulation, clear revision processes, and disciplined internal procedures in supporting a credible and timely budget process.

Organizational Support in Budget Preparation

Organizational support in budget preparation refers to the management assistance, clearly assigned responsibilities, effective communication, interdepartmental coordination, timely decision-making, and prompt problem resolution that enable personnel to accomplish budget-related activities. Organization theory explains that formal structures, defined roles, and coordination mechanisms enable organizations to integrate the work of their subunits toward shared objectives (Daft, 2022). In local government budgeting, these conditions are especially relevant because the process requires continuous coordination among department heads, planning officers, accountants, budget officers, and other stakeholders.

Clearly delineated roles and procedural support within budget processes help departments adhere to the annual calendar of budget activities, while managerial backing and cross-department coordination facilitate the timely execution of budgetary tasks, particularly when the process is complex (Lienert, 2013). Conversely, delays in decisions or weak coordination in one office may disrupt the work of others, making communication and timely management action important considerations in examining submission timeliness.

Human Resource Capability in Budget Preparation

Human resource capability refers to the knowledge, experience, training, awareness of deadlines, staffing adequacy, workload management, and competence of personnel to prepare accurate and complete budget

ISSN: 3116-3475
International Journal
of Education, Research, and Innovation Perspectives
Volume 2 Issue 11 (November 2026)

proposals. Human resource management literature emphasizes that training and development, appropriate staffing, and the alignment of employee skills with job requirements are essential to organizational performance (Dessler, 2020). In budget preparation, personnel must understand budgeting procedures, documentary requirements, and the prescribed calendar in order to produce proposals that can be reviewed and consolidated without repeated revisions.

Workload is a related consideration, because the time available to personnel affects their ability to complete technical tasks within prescribed schedules. Public administration perspectives likewise stress that the capacity of public employees and the organization of their work shape the quality and timeliness of administrative outputs (Denhardt et al., 2022). These perspectives suggest that capable, adequately trained, and appropriately deployed personnel are an important condition for timely and complete budget submission.

Theoretical Framework

The study was anchored on three theories. Public Financial Management Theory explains that the timely submission of departmental budget proposals is a critical component of effective fiscal management and contributes to efficient budget preparation (Allen et al., 2013; Schick, 1998). Systems Theory, developed by von Bertalanffy (1968), views an organization as an integrated system of interrelated and interdependent components working toward common objectives, so that changes or delays in one component affect the performance of the entire system. Applied to local budgeting, a delay in one department may disrupt the overall process, making communication and coordination essential to timely submission.

Institutional Theory explains that organizations adopt formal structures, policies, and procedures to comply with legal requirements, professional norms, and societal expectations in order to achieve legitimacy and effectiveness (DiMaggio & Powell, 1983; Scott, 2014). In Philippine LGUs, compliance with the Local Government Code and the annual DBM Local Budget Memorandum reflects institutional adherence to established budgeting standards. Together, these theories frame timely budget proposal submission as the product of sound financial management practice, coordinated organizational subsystems, and institutional commitment to legal mandates and accountability.

Research Gap and Conceptual Framework

Existing literature on public financial management largely addresses national budget systems, cross-country legal frameworks, and system-wide assessments (Allen et al., 2013; Blöndal, 2010; Lienert, 2013; World Bank, 2016). Comparatively little is known about how personnel directly involved in local budget preparation perceive the organizational and human resource conditions associated with timely and complete submission of annual budget proposals in a highly urbanized Philippine city. This study addressed that gap by examining these perceived determinants among personnel of the Office of the City Budget Officer of the Cebu City Government and translating the findings into a Process Improvement Plan.

Figure 1 presents the conceptual framework of the study. The theories (Public Financial Management Theory, Systems Theory, and Institutional Theory) and the legal basis (the 1987 Constitution, Republic Act No. 7160, DBM Local Budget Memoranda, COA rules and regulations, and the Local Budget Operations Manual) jointly inform the examination of the determinants of timely budget proposal submission in the Cebu City Government. The findings lead to the output of the study: a Process Improvement Plan for timely annual budget proposal submission.

ISSN: 3116-3475
International Journal
of Education, Research, and Innovation Perspectives
Volume 2 Issue 11 (November 2026)

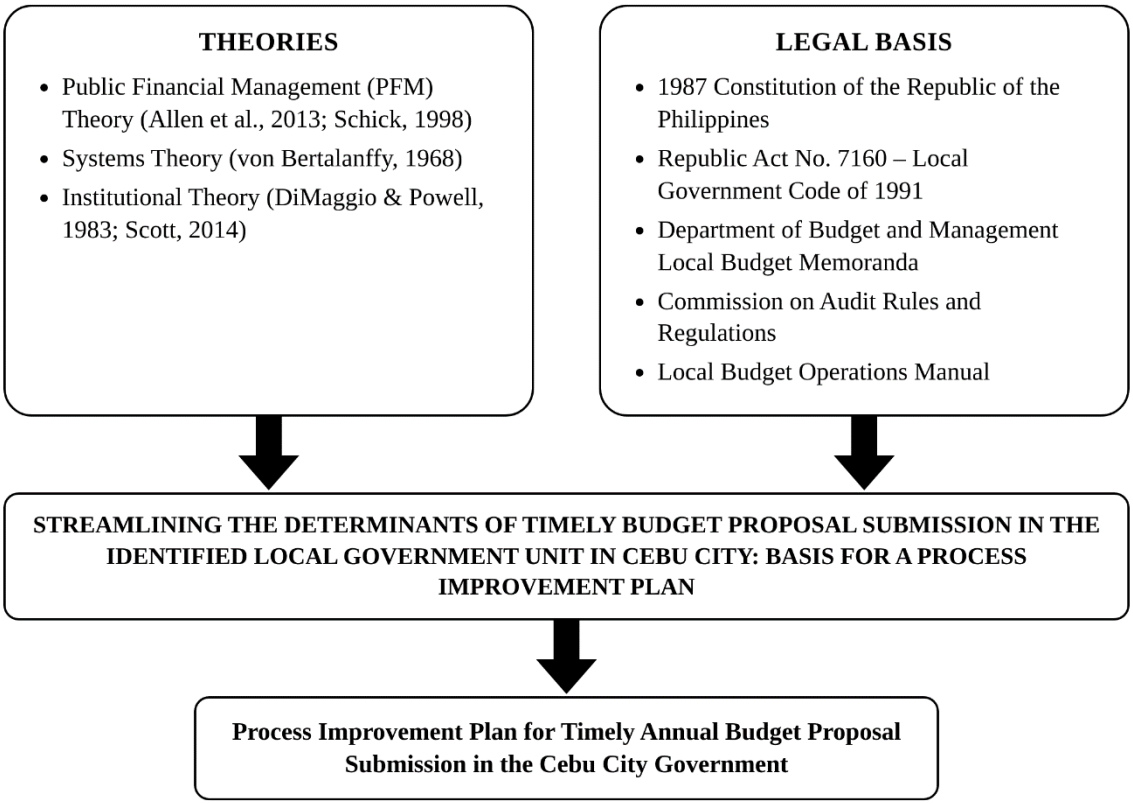


Figure 1. *Conceptual Framework of the Study*

METHODS

Research Design

The study employed a quantitative research approach using a descriptive research design (Creswell & Creswell, 2023). The design was appropriate for describing the demographic and professional profiles of the respondents, assessing the extent to which organizational support and human resource capability were perceived to affect the timeliness of annual budget proposal submission, and describing the perceived level of timeliness in terms of compliance with statutory deadlines, average delay period, and completeness of submissions. The study followed an Input–Process–Output model: the inputs were the respondents' profiles, the identified factors, and the dimensions of timeliness; the process involved securing approvals, developing and validating the instrument, administering and retrieving the questionnaires, and tabulating and analyzing the data; and the output was the proposed Process Improvement Plan.

Research Locale

The study was conducted in the Cebu City Government, one of the highly urbanized LGUs in the Philippines. The City Government is composed of various departments and offices responsible for the planning, budgeting, implementation, monitoring, and evaluation of government programs, projects, and activities. Its annual budget preparation process requires close coordination among the Office of the City Budget Officer, department heads, assistant department heads, administrative officers, budget officers, and other concerned

ISSN: 3116-3475
International Journal
of Education, Research, and Innovation Perspectives
Volume 2 Issue 11 (November 2026)

personnel, which made it an appropriate setting for examining the factors affecting the timeliness of budget proposal submission.

Participants and Sampling Technique

The respondents were 30 personnel of the Office of the City Budget Officer who were directly involved in, or possessed relevant knowledge and experience of, the preparation, review, consolidation, and submission of annual budget proposals. Purposive sampling was employed to select respondents based on their responsibilities, knowledge, and actual involvement in the budget preparation process. Of the 30 respondents, 12 (40.0%) were budget officers, 10 (33.3%) were administrative officers, and eight (26.7%) were other personnel directly involved in budget preparation.

Research Instrument

Data were gathered using a researcher-made questionnaire developed from the objectives of the study, related literature, applicable budgeting guidelines, and the conceptual framework. Part I gathered the respondents' profile. Part II assessed organizational support (eight items covering management assistance, timely decision-making, interdepartmental coordination, communication, assignment of responsibilities, and problem resolution) and human resource capability (eight items covering knowledge, experience, training, awareness of deadlines, staffing adequacy, workload, and the capacity to prepare accurate and complete proposals). Part III assessed the perceived level of timeliness through compliance with statutory deadlines, average delay period, and completeness of budget proposal submissions (five items each). Parts II and III used a five-point Likert scale interpreted as follows: 4.21–5.00, Strongly Agree (SA); 3.41–4.20, Agree (A); 2.61–3.40, Moderately Agree (MA); 1.81–2.60, Disagree (D); and 1.00–1.80, Strongly Disagree (SD). The instrument was submitted to a panel of experts for content validation of its clarity, relevance, and adequacy before administration.

Data Gathering Procedure

Data collection proceeded in three stages. In the preliminary stage, the researcher secured approval from the research adviser and the Graduate School and submitted a transmittal letter requesting permission to administer the questionnaire to the Office of the City Mayor and the heads of the concerned departments and offices. The instrument was then validated by experts. In the data gathering stage, the researcher personally administered the questionnaires to the selected respondents after explaining the purpose of the study, the voluntary nature of participation, and confidentiality measures, and after obtaining informed consent. Completed questionnaires were retrieved and checked for completeness. In the post-data gathering stage, the data were organized, encoded, tabulated, and subjected to statistical treatment, and the results served as the basis for the proposed Process Improvement Plan.

Data Analysis

Frequency counts and percentages were used to describe the respondents' profiles. Means were used to determine the average responses on organizational support, human resource capability, and each dimension of timeliness, while standard deviations described the variation in responses, with a lower standard deviation indicating greater consistency among respondents. The computed means were interpreted using the descriptive ratings of the five-point Likert scale (Boone & Boone, 2012).

Ethical Consideration

The study adhered to the principles of voluntary participation, informed consent, confidentiality, anonymity, and data privacy in accordance with the Data Privacy Act of 2012 (Republic Act No. 10173, 2012). Respondents signed an informed consent form explaining the purpose of the study and the structure of the questionnaire and were informed that they could decline or withdraw at any point without penalty. No names or identifying details were included in any report, responses were stored securely and accessed only by the researcher

ISSN: 3116-3475
International Journal
of Education, Research, and Innovation Perspectives
Volume 2 Issue 11 (November 2026)

and authorized research personnel, and the data were used solely for academic purposes. Permission to conduct the study was secured from the City Mayor of Cebu City.

RESULTS AND DISCUSSION

Profile of the Respondents

Table 1 presents the profile of the respondents. Most were aged 31 to 40 years (56.7%), with a mean age of 36.17 years (SD = 9.80), and the majority were female (70.0%). Most held a bachelor's degree (76.7%), followed by master's degree holders (13.3%). All 30 respondents were from the Office of the City Budget Officer, and they were equally divided between permanent and casual employees. Half had served in government for 5 to 10 years, with a mean length of service of 8.83 years (SD = 4.93).

Table 1. *Profile of the Respondents (n = 30)*

Profile	Category	f	%
Age	21–30 years	8	26.7
	31–40 years	17	56.7
	41–50 years	0	0.0
	51 years and above	5	16.7
Sex	Male	9	30.0
	Female	21	70.0
Highest educational attainment	High school	1	3.3
	Vocational/technical	2	6.7
	Bachelor's degree	23	76.7
	Master's degree	4	13.3
Department/office	Office of the City Budget Officer	30	100.0
Position	Budget officer	12	40.0
	Administrative officer	10	33.3
	Other personnel directly involved in budget preparation	8	26.7
Employment status	Permanent	15	50.0
	Casual	15	50.0
Years in government service	Less than 5 years	7	23.3
	5–10 years	15	50.0
	11–15 years	5	16.7
	16–20 years	2	6.7
	More than 20 years	1	3.3

Note. Mean age = 36.17 years (SD = 9.80); mean length of government service = 8.83 years (SD = 4.93).

The profile indicates that the respondents were predominantly mid-career personnel with tertiary education and varied lengths of government service. This background may provide a foundation for understanding budget preparation procedures and documentation requirements; however, educational attainment and length of service alone do not necessarily determine competency or efficiency in budget preparation, and the descriptive findings do not establish whether employment status or years of service influence submission timeliness. Because all respondents were drawn from the Office of the City Budget Officer, the findings primarily reflect the perceptions of personnel within that office.

ISSN: 3116-3475
International Journal
of Education, Research, and Innovation Perspectives
Volume 2 Issue 11 (November 2026)

Organizational Support

Table 2 shows that respondents strongly agreed on the presence of organizational support (M = 4.49, SD = 0.63). The clear assignment of responsibilities for budget preparation received the highest rating (M = 4.73, SD = 0.45), followed by effective communication among personnel (M = 4.70). The timeliness of decisions by department heads on budget proposals obtained the lowest rating (M = 4.17) and was the only indicator interpreted as Agree rather than Strongly Agree; it also showed the greatest variability among responses (SD = 0.95).

Table 2. *Organizational Support as a Factor Affecting the Timeliness of Annual Budget Proposal Submission*

Indicator	Mean	SD	Description
Management provides adequate support during the preparation of annual budget proposals.	4.27	0.58	SA
Department heads provide timely decisions regarding budget proposals.	4.17	0.95	A
There is effective coordination among departments involved in budget preparation.	4.47	0.73	SA
Communication among personnel involved in budget preparation is effective.	4.70	0.47	SA
Responsibilities for budget preparation are clearly assigned.	4.73	0.45	SA
Problems encountered during budget preparation are addressed promptly.	4.47	0.68	SA
Departments cooperate with one another to meet budget submission deadlines.	4.50	0.63	SA
Decision-making processes within the department facilitate timely budget submission.	4.63	0.56	SA
Overall	4.49	0.63	SA

Note. 4.21–5.00 = Strongly Agree (SA); 3.41–4.20 = Agree (A); 2.61–3.40 = Moderately Agree (MA); 1.81–2.60 = Disagree (D); 1.00–1.80 = Strongly Disagree (SD).

These results suggest that procedural clarity and managerial backing are perceived as central to timely submission in the Cebu City budget process. This is consistent with the view that formally defined roles, prescribed procedures, and administrative enablers support the timely execution of budgetary tasks (Lienert, 2013), and with Systems Theory, which holds that delays in one component of an organization affect the performance of the whole (von Bertalanffy, 1968). The comparatively lower and more varied assessment of decision-making by department heads indicates that this dimension, rather than the assignment of roles or communication, is the area of organizational support most in need of improvement. Other potential determinants such as political dynamics, external financial constraints, or technology-enabled processes were outside the scope of the data.

Human Resource Capability

As shown in Table 3, respondents strongly agreed that personnel possessed the capability required for budget preparation (M = 4.62, SD = 0.50). Sufficient experience in preparing annual budget proposals, the adequacy of personnel assigned to budget preparation, and the ability to promptly address deficiencies or revisions obtained the highest ratings (M = 4.70 each). The indicator on whether personnel workload allows sufficient time for budget preparation obtained the lowest rating (M = 4.50), although it was still interpreted as Strongly Agree.

ISSN: 3116-3475
International Journal
of Education, Research, and Innovation Perspectives
Volume 2 Issue 11 (November 2026)

Table 3. *Human Resource Capability as a Factor Affecting the Timeliness of Annual Budget Proposal Submission*

Indicator	Mean	SD	Description
Personnel assigned to budget preparation have adequate knowledge of budgeting procedures.	4.60	0.50	SA
Personnel have sufficient experience in preparing annual budget proposals.	4.70	0.47	SA
Personnel receive adequate training on budget preparation and submission requirements.	4.53	0.51	SA
Personnel understand the prescribed budget submission deadlines.	4.63	0.49	SA
There are sufficient personnel assigned to budget preparation activities.	4.70	0.47	SA
The workload of personnel allows sufficient time for budget preparation.	4.50	0.57	SA
Personnel are capable of preparing accurate and complete budget proposals.	4.60	0.50	SA
Personnel can promptly address deficiencies or revisions in budget proposals.	4.70	0.47	SA
Overall	4.62	0.50	SA

Note. SA = Strongly Agree (4.21–5.00).

Respondents thus perceived personnel as knowledgeable, experienced, and capable of performing budget-related responsibilities. Among the dimensions examined, human resource capability received the highest overall rating and the most consistent responses. The relatively lower rating for workload, however, indicates that the time available for budget preparation remains an area worth monitoring. Continuous training, appropriate workload distribution, and effective coordination of personnel may help sustain timely and complete submissions, consistent with the emphasis of human resource management on aligning staffing, training, and job demands (Dessler, 2020).

Level of Timeliness of Annual Budget Proposal Submission

Table 4 presents the perceived level of timeliness across the three dimensions. Compliance with statutory deadlines obtained an overall mean of 4.49 (SD = 0.59), interpreted as Strongly Agree. Respondents most strongly agreed that their department submits its annual budget proposal within the prescribed deadline (M = 4.60), while the statement that delays in submission are uncommon received the lowest rating (M = 4.30) and the greatest variability (SD = 0.75). This pattern aligns with the view that clear statutory timelines and staff awareness of deadlines are critical to timely budget submissions (Blöndal, 2010), while also indicating that occasional delays remain a concern that could be addressed through improved monitoring and coordination.

Table 4. Level of Timeliness of Annual Budget Proposal Submission

Indicator	Mean	SD	Description
Compliance with statutory deadlines			
Our department submits its annual budget proposal within the prescribed deadline.	4.60	0.50	SA
Personnel are aware of the statutory and administrative deadlines for budget submission.	4.53	0.57	SA
Our department has mechanisms to ensure compliance with budget submission deadlines.	4.57	0.50	SA
Budget proposals are submitted early enough to allow review and necessary revisions.	4.47	0.63	SA
Delays in budget proposal submission are uncommon in our department.	4.30	0.75	SA
Subtotal	4.49	0.59	SA
Average delay period			
Our department generally completes its budget proposal within the prescribed schedule.	4.47	0.57	SA

ISSN: 3116-3475
International Journal
of Education, Research, and Innovation Perspectives
Volume 2 Issue 11 (November 2026)

Indicator	Mean	SD	Description
Budget preparation activities are completed without significant delays.	4.43	0.50	SA
Revisions to budget proposals are completed promptly.	4.67	0.48	SA
Internal reviews are completed without causing significant delays.	4.40	0.50	SA
Delays encountered during budget preparation are immediately addressed.	4.50	0.51	SA
Subtotal	4.49	0.51	SA
Completeness of budget proposal submissions			
Our department submits all required budget documents.	4.40	0.56	SA
Budget proposals are complete when initially submitted for review.	4.53	0.57	SA
Required supporting documents are attached to the budget proposal.	4.57	0.57	SA
Budget proposals are properly prepared using the prescribed forms and formats.	4.63	0.56	SA
Errors or missing information in budget proposals are minimized before submission.	4.47	0.68	SA
Subtotal	4.52	0.59	SA

Note. SA = Strongly Agree (4.21–5.00). Ratings reflect respondents' perceptions rather than recorded submission dates or days of delay.

The average delay period dimension likewise obtained an overall mean of 4.49 (SD = 0.51). The prompt completion of revisions to budget proposals received the highest rating (M = 4.67), while the completion of internal reviews without causing significant delays received the lowest (M = 4.40). These findings resonate with observations that timely budget formulation depends on clear revision processes and disciplined internal procedures (World Bank, 2016), and they suggest that internal review procedures present an opportunity for further improvement. Notably, this dimension reflects respondents' assessments of delay-related processes rather than the actual number of days of delay.

Completeness of budget proposal submissions obtained an overall mean of 4.52 (SD = 0.59). The preparation of proposals using prescribed forms and formats received the highest rating (M = 4.63), while the submission of all required budget documents received the lowest (M = 4.40). Respondents therefore perceived a high level of compliance with prescribed forms and documentation requirements, consistent with the documentary standards set by the DBM (2023) and the accountability principles of the COA framework (Presidential Decree No. 1445, 1978). The comparatively lower rating on the submission of all required documents nonetheless indicates that clear submission checklists, document verification, and preliminary reviews may help reduce subsequent corrections and repeated submissions.

Across all three dimensions, the generally high ratings are consistent with Institutional Theory, which explains that organizations adopt formal procedures and comply with prescribed schedules to maintain legitimacy and accountability (DiMaggio & Powell, 1983; Scott, 2014). At the same time, the lowest-rated indicators in each dimension consistently point to the processes that link one stage of the budget cycle to the next, namely decisions, internal reviews, and complete documentation, which are precisely the points at which Systems Theory would expect delays to propagate.

Proposed Process Improvement Plan

Based on the findings, a Process Improvement Plan was developed to strengthen organizational support, enhance human resource capability, and improve budget preparation procedures to promote the timely and complete submission of annual budget proposals (Table 5). The plan focuses on the areas identified through the lowest-rated indicators: the timeliness of decision-making, workload management, deadline monitoring, internal review procedures, and document completeness, together with the sustained enhancement of personnel capability.

ISSN: 3116-3475
International Journal
of Education, Research, and Innovation Perspectives
Volume 2 Issue 11 (November 2026)

Table 5. Proposed Process Improvement Plan for Timely Annual Budget Proposal Submission

Area and objective	Proposed activities	Responsible offices/personnel	Time frame	Expected output
Timeliness of decision-making: improve the prompt resolution of budget-related concerns	Establish internal decision deadlines; conduct regular coordination meetings	Department heads; Office of the City Budget Officer	Before and during budget preparation	Faster resolution of budget-related concerns
Workload management: ensure sufficient time for budget preparation	Review personnel assignments; establish internal work schedules	Department heads; administrative officers	Before budget preparation	Improved workload distribution
Deadline monitoring: strengthen compliance with submission schedules	Develop a budget preparation calendar; maintain a submission monitoring tracker	Office of the City Budget Officer; concerned departments	Throughout the budget preparation period	Updated monitoring records and timely submission
Internal review procedures: minimize delays in review and revision	Establish review schedules and standard procedures for addressing deficiencies	Office of the City Budget Officer; budget personnel	During budget preparation and review	More efficient review and revision process
Document completeness: improve completeness of submissions	Develop standardized documentary checklists; conduct preliminary completeness checks	Administrative officers; budget personnel	Before submission deadlines	Fewer missing documents and incomplete proposals
Personnel capability: sustain technical knowledge of budget preparation	Conduct orientations and training on budgeting guidelines and procedures	Office of the City Budget Officer; Human Resource Development Office	Before the annual budget cycle	Improved personnel readiness and familiarity with requirements

The plan may be implemented by the Office of the City Budget Officer in coordination with the concerned departments and offices, subject to the approval of the appropriate authorities. Implementation may be monitored through compliance with submission schedules, the completeness of budget proposal documents, the timely resolution of budget-related concerns, and the evaluation of personnel development activities, with monitoring results serving as a basis for further improvement in subsequent budget cycles.

CONCLUSION

The personnel of the Office of the City Budget Officer of the Cebu City Government generally perceived organizational support, human resource capability, and annual budget proposal submission practices positively. Organizational support was strongly evident, particularly in clearly assigned responsibilities and effective communication, while the relatively lower assessment of timely decisions by department heads indicates an opportunity to improve decision-making procedures during budget preparation. Human resource capability was highly rated, reflecting personnel perceived as experienced, knowledgeable, and capable, although workload management could be strengthened to provide sufficient time for budget preparation activities.

Annual budget proposal submission was generally perceived as timely in terms of compliance with statutory deadlines, delay-related processes, and completeness of submissions. Nevertheless, the findings identified opportunities to improve deadline monitoring, internal reviews, and the submission of complete documentary requirements. These results provided the basis for a Process Improvement Plan focused on maintaining effective practices and addressing the identified areas for administrative improvement, which may

support more systematic coordination, personnel development, and efficient budget proposal preparation and submission.

The study contributes a practitioner-based account of the organizational and human resource conditions associated with timely local budget submission in a highly urbanized Philippine LGU. Its conclusions are based on descriptive assessments of 30 personnel from a single office and do not establish causal relationships between the identified factors and actual submission timeliness; they should therefore be interpreted within the scope of the study.

Recommendation

Based on the findings and conclusions, the following recommendations are offered. The Cebu City Government may support the implementation of standardized budget preparation procedures and monitoring mechanisms to strengthen coordination and promote the timely submission of annual budget proposals, and may consider adopting the proposed Process Improvement Plan, subject to review and approval by the appropriate authorities. The Office of the City Budget Officer may establish a centralized monitoring system, conduct regular coordination meetings, and provide clear submission guidelines to facilitate the timely preparation, review, and consolidation of departmental budget proposals.

Department heads may strengthen decision-making procedures by reviewing budget-related concerns promptly, assigning clear responsibilities, and ensuring that required actions are completed within established schedules. Administrative officers and budget personnel may adopt standardized checklists, internal submission schedules, and systematic document review procedures to minimize incomplete submissions and avoid unnecessary revisions. The Human Resource Development Office and other concerned offices may provide continuing capacity-building activities on budget preparation, applicable guidelines, documentation requirements, and workload management to strengthen personnel capability.

Future researchers may include respondents from other departments and offices of the Cebu City Government, examine actual submission dates and documented delay periods, and apply appropriate inferential statistical methods to determine the relationships among organizational support, human resource capability, and submission timeliness.

References

Allen, R., Hemming, R., & Potter, B. H. (Eds.). (2013). *The international handbook of public financial management*. Palgrave Macmillan. https://doi.org/10.1057/9781137315304

Blöndal, J. R. (2010). Budgeting in the Philippines. *OECD Journal on Budgeting, 10*(2), 1–22. https://doi.org/10.1787/budget-10-5km7rqpf57hb

Boone, H. N., Jr., & Boone, D. A. (2012). Analyzing Likert data. *Journal of Extension, 50*(2), Article 2TOT2. https://archives.joe.org/joe/2012april/tt2.php

Constitution of the Republic of the Philippines. (1987). https://www.officialgazette.gov.ph/constitutions/1987-constitution/

Creswell, J. W., & Creswell, J. D. (2023). *Research design: Qualitative, quantitative, and mixed methods approaches* (6th ed.). SAGE Publications.

Daft, R. L. (2022). *Organization theory and design* (13th ed.). Cengage Learning.

Denhardt, R. B., Denhardt, J. V., & Blanc, T. A. (2022). *Public administration: An action orientation* (8th ed.). Cengage Learning.

Department of Budget and Management. (2023). *Updated budget operations manual for local government units* (2023 ed.; Local Budget Circular No. 152). https://www.dbm.gov.ph/wp-content/uploads/Issuances/2023/Local-Budget-Circular/LOCAL-BUDGET-CIRCULAR-NO-152-DATED-AUGUST-02-2023.pdf

Department of Budget and Management. (2025). *Indicative FY 2026 National Tax Allotment (NTA) shares of local government units (LGUs) and guidelines on the preparation of the FY 2026 annual budgets of LGUs* (Local Budget Memorandum No. 92). https://www.dbm.gov.ph/index.php?catid=402&id=3434:local-budget-memorandum-no-92&view=article

Dessler, G. (2020). *Human resource management* (16th ed.). Pearson.

DiMaggio, P. J., & Powell, W. W. (1983). The iron cage revisited: Institutional isomorphism and collective rationality in organizational fields. *American Sociological Review, 48*(2), 147–160. https://doi.org/10.2307/2095101

Lienert, I. (2013). The legal framework for public finances and budget systems. In R. Allen, R. Hemming, & B. H. Potter (Eds.), *The international handbook of public financial management* (pp. 63–83). Palgrave Macmillan. https://doi.org/10.1057/9781137315304_4

Presidential Decree No. 1445. (1978). *Government Auditing Code of the Philippines*. https://www.officialgazette.gov.ph/1978/06/11/presidential-decree-no-1445/

Republic Act No. 10173. (2012). *Data Privacy Act of 2012*. https://www.officialgazette.gov.ph/2012/08/15/republic-act-no-10173/

Republic Act No. 7160. (1991). *Local Government Code of 1991*. https://www.officialgazette.gov.ph/1991/10/10/republic-act-no-7160/

Schick, A. (1998). *A contemporary approach to public expenditure management*. World Bank Institute.

Scott, W. R. (2014). *Institutions and organizations: Ideas, interests, and identities* (4th ed.). SAGE Publications.

von Bertalanffy, L. (1968). *General system theory: Foundations, development, applications*. George Braziller.

World Bank. (2016). *Republic of the Philippines public financial management and accountability assessment*. https://doi.org/10.1596/24670