



DEPARTMENT OF EDUCATION
Region X- Northern Mindanao
DIVISION OF MALAYBALAY CITY
Casisang, City of Malaybalay



Telefax # 088-314-0094, E-mail add: dpdmlyblycity@yahoo.com
Website: www.depedmalaybalay.net

March 31, 2015

DIVISION MEMORANDUM

NO. 094, s. 2015

TO: All Division Personnel
Elementary and Secondary School Heads
This Division

014
ed-MALAYBALAY CITY DIVISION
RELEASED
APR 06 2015 Time: 9:43
[Signature]

Re: **REVISED BUDGET FORMS**

1. Pursuant to Commission on Audit Circular 2015-002 dated March 9, 2015, the following budget forms are hereby revised:
 - a. From *Obligation Request* to *Obligation Request and Status* (ORS)
 - b. From *Budget Utilization Request* to *Budget Utilization Request and Status* (BURS)
2. Enclosed herewith are the templates of the said forms which are likewise downloadable in the division website.
3. The changes herein stated shall take effect immediately.
4. For guidance and compliance.

[Signature]
EDILBERTO L. OPLENARIA
OIC-Schools Division Superintendent

Copy furnished: Records Section

ELO/sylm

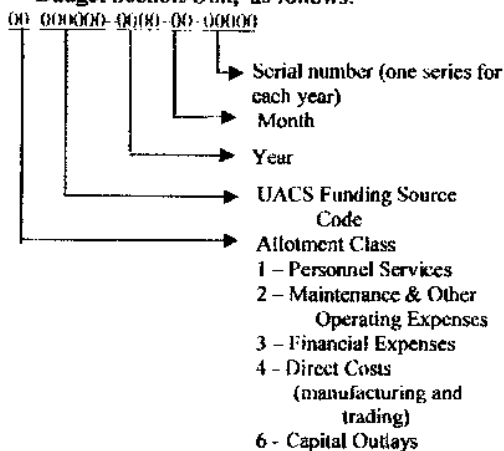
OBLIGATION REQUEST AND STATUS					No. : _____	
Agency _____					Date: _____	
					Fund: _____	
Payee						
Office						
Address						
Responsibility Center	Particulars	MT-OPAP	IACS Code/ Expenditure	Amount		
Total						
A.	Certified: Charges to appropriation/allotment necessary, lawful and under my direct supervision; and supporting documents valid, proper and legal			B.	Certified: Allotment available and obligated for the purpose/adjustment necessary as indicated above	
Signature : _____			Signature : _____			
Printed Name: _____			Printed Name: _____			
Position : _____ Head, Requesting Office/Authorized Representative			Position : _____ Head, Budget Unit/Authorized Representative			
Date : _____			Date : _____			
C. STATUS OF OBLIGATION						
Reference			Amount			
Date	Particulars	ORS/JEV/RCI/RADA/ No.	Obligation	Payment	Not Yet Due	Due and Demandable
1/13	Obligation	ORS No. 6-101-101-2014-01-01	50,000		50,000	
1/22	Receipt of ITC Equip	JEV No. 2014-01-012			(50,000)	50,000
1/28	Payment	RCI No. 2014-01-028		44,000		(44,000)
1/31	Remittance of Wtax	TRA No. 001		6,000		(6,000)
Totals			50,000	50,000	-	-

OBLIGATION REQUEST AND STATUS (ORS)

INSTRUCTIONS

A. The form shall be accomplished as follows:

1. **Serial No.** - Number assigned to the ORS by the Budget Section/Unit, as follows:



2. **Date** - Date of receipt
3. **Fund** - the fund code in which the obligation is to be charged

NOTE: Items 1-3 shall be accomplished by the Budget Unit upon receipt of contracts, purchase orders, claim vouchers and other supporting documents

4. **Agency** - name of the entity
5. **Payee** - Name of payee or creditor
6. **Office/Address** - Name of the office/address of payee/creditor
7. **Responsibility Center** - Code of the cost center where expenses shall be charged
8. **Particulars** - Brief description of the obligation requested code for
9. **MFO/PAP** - Major Final Output or Program/Activity/Project as shown in the GAA/SARO/GARO
10. **Account Code** - the appropriate account code according to the Revised Chart of Accounts in which the object of obligation shall be charged
11. **Amount** - Amount of obligation

B. The three sections of the ORS shall be accomplished as follows:

Box A - Certification by the Head of Requesting Office/Authorized Representative that charges to the responsibility center are proper, necessary, and under his direct supervision.

Box B - Certification by the Head of Budget Unit/Authorized Representative that allotment is available for obligation based on the Registries of Allotments, Obligations and Disbursements (RAODs) maintained.

Box C - Status of Obligation. It shall serve as the subsidiary record for obligations to be maintained by the Budget Unit.

Obligations shall be posted in the *Obligation Column* and *Not Yet Due and Demandable Column* based on ORS issued. A Notice of Obligation Request and Status Adjustment (NORSA) shall be issued to the Budget Unit by the Accounting Unit for any correction made in the ORS, as the basis of the Budget Unit in effecting adjustment in the RAOD. Based on Journal Entry Voucher (JEV) drawn, services rendered/goods delivered per Inspection and Acceptance Report (IAR) shall be posted as addition to *Due and Demandable Column* and a reduction to *Not Yet Due and Demandable Column*. Amount of expenses paid shall be posted in the *Payment Column* based on JEV drawn and a reduction on *Due and Demandable column*. The money columns shall be footed, balances and ruled upon full payment/settlement.

After every transaction, pencil footing shall be made to determine available balance. At the end of the month, each column shall be footed to arrive at the balances. When the obligation is fully liquidated, any excess obligation shall be adjusted or negated both in the *Obligation* and *Not Yet Due and Demandable* columns.

- C. ORS which have been fully liquidated or with zero balances shall be filed separately from those with balances.
D. This form shall be prepared in three copies to be distributed as follows:

Original - Budget Unit (as subsidiary record)
Duplicate Copy - to be attached to the DV
Triplicate Copy - Accounting Unit

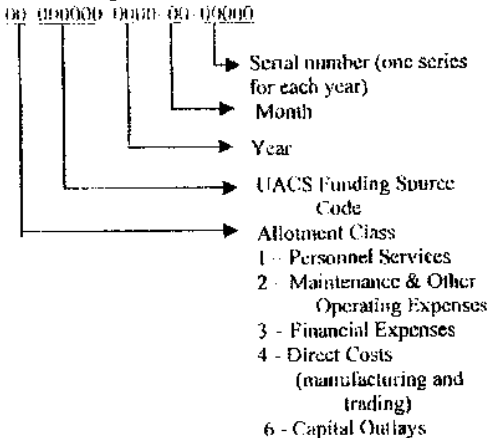
NOTE: Items A.4 to A.11 shall be accomplished by the Head of Requesting Office/Authorized Representative upon submission of claim based on the Budget/Allotment Allocation of the Office received from the Budget Unit.

BUDGET UTILIZATION REQUEST AND STATUS (BURS)

INSTRUCTIONS

A. The form shall be accomplished as follows:

1. **Serial No.** - Number assigned to the BURS by the Budget Section/Unit, as follows:



2. **Date** - Date of receipt
3. **Fund** - the fund code in which the obligation is to be charged

NOTE: Items 1-3 shall be accomplished by the Budget Unit upon receipt of contracts, purchase orders, claim vouchers and other supporting documents

4. **Agency** - name of the entity
5. **Payee** - Name of payee or creditor
6. **Office/Address** - Name of the office/address of payee/creditor
7. **Responsibility Center** - Code of the cost center where expenses shall be charged
8. **Particulars** - Brief description of the obligation requested code for
9. **MFO/PAP** - Major Final Output or Program/Activity/Project as shown in the Approved Budget
10. **Account Code** - the appropriate account code according to the Revised Chart of Accounts in which the object of obligation shall be charged
11. **Amount** - Amount of utilization

B. The three sections of the BURS shall be accomplished as follows:

Box A - Certification by the Head of Requesting Office/Authorized Representative that charges to the responsibility center are proper, necessary, and under his direct supervision.

Box B - Certification by the Head of Budget Unit/Authorized Representative that budget is available for utilization.

Box C - Status of Utilization. It shall serve as the subsidiary record for budget utilizations to be maintained by the Budget Unit.

Budget utilizations shall be posted in the *Utilization Column* and *Not Yet Due and Demandable Column* based on BURS issued. A Notice of Budget Utilization Request and Status Adjustment (NBURSA) shall be issued to the Budget Unit by the Accounting Unit for any correction made in the BURS, as the basis of the Budget Unit in effecting adjustment in the RBUU.

Based on Journal Entry Voucher (JEV) drawn, services rendered/goods delivered per inspection and Acceptance Report (IAR) shall be posted as addition to *Due and Demandable Column* and a reduction to *Not Yet Due and Demandable Column*. Amount of expenses paid shall be posted in the *Payment Column* based on JEV drawn and a reduction on *Due and Demandable column*. The money columns shall be footed, balances and ruled upon full payment/settlement

After every transaction, pencil footing shall be made to determine available balance. At the end of the month, each column shall be footed to arrive at the balances. When the utilization is fully liquidated, any excess balance shall be adjusted or negated both in the *Utilization column* and *Not Yet Due and Demandable column*.

- C. BURS which have been fully liquidated or with zero balances shall be filed separately from those with balances.
- D. New BURS shall be prepared/ issued for additional utilization.
- E. This form shall be prepared in three copies to be distributed as follows:

Original - Budget Unit (as subsidiary record)
Duplicate Copy - to be attached to the DV
Triplicate Copy - Accounting Unit

NOTE: Items A.4 to A.11 shall be accomplished by the Head of Requesting Office/Authorized Representative upon submission of claim based on the Approved Budget received from the Budget Unit.