BUDGET UTILIZATION REQUEST AND STATUS (BURS)

INSTRUCTIONS

A. This form shall be used by the Requesting/ Originating Offices in the utilization of their approved budget allocations for off budgetary and custodial funds such as SAGF, Internally generated funds, Business related funds and Trust funds.

B. It shall be accomplished as follows:

1. **Serial No. –** number assigned to the BURS by the Budget Division/Unit, as follows:

00–000000–0000–00–00000

- Serial number (one series per fund cluster for each year)
- Month
- Year
- UACS Funding Source Code
- Allotment Class
  - 01 – Personnel Services
  - 02 – Maintenance & Other Operating Expenses
  - 03 – Financial Expenses
  - 06 - Capital Outlays

2. **Date –** date of receipt
3. **Fund Cluster** – the fund name/code based on UACS in which the budget utilization is to be charged

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

4. **Entity Name –** name of the agency/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 utilization requested for
9. **MFO/PAP –** Major Final Output or Program/ Activity/Project as shown in the Approved Budget
10. **UACS Object Code/Expenditures –** the appropriate account code according to the UACS
11. **Amount –** Amount of utilization

NOTE: Items 4 to 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 Division/Unit.

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

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

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

Box C – Status of Utilization. It shall serve as the subsidiary ledger for budget utilizations to be maintained by the Budget Division/Unit.

Budget utilizations shall be posted in the *Utilization Column* based on BURS issued. NBURSA shall be issued to the Budget Division/Unit by the Accounting Division/Unit for any correction made in the BURS, as the basis of the Budget Division/Unit in effecting adjustment in the RBUD. Services rendered/goods delivered per Inspection and Acceptance Report (IAR) shall be posted in the *Payable Column* based on JEV drawn. Amount of expenses paid shall be posted in the *Payment* Column based on JEV drawn. Thus, balance of Utilization shall be generated in the last columns, whether *Not Yet Due* (Utilization less Payable) and/or *Due and Demandable* (Payable less Payment).

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. Any excess utilization shall be adjusted (negative entry) in the Section C of the BURS and recorded in the RBUD.

D. BURS which have been fully liquidated or with zero balances shall be filed separately from those with balances.

E. New BURS shall be prepared/issued for additional obligation.

F. This form shall be prepared in three (3) copies to be distributed as follows:

Original	–	Budget Division/Unit (as SL)
Copy 2	–	to be attached to the DV
Copy 3	–	Accounting Division/Unit