

**REGISTRY OF BUDGET, UTILIZATION AND DISBURSEMENTS
MAINTENANCE AND OTHER OPERATING EXPENSES
(RBUDMOOE)**

INSTRUCTIONS

- A. This Registry shall be maintained by the Budget Division/Unit of each entity by fund cluster, by MFO or PAP for maintenance and other operating expenses.
- B. This form shall be accomplished as follows:
1. **For the year** – the year covered by the registry
 2. **Entity Name** – name of the agency/entity
 3. **Fund Cluster** – fund cluster name/code in accordance with the UACS:
 - 03 Special Account-Locally Funded/Domestic Grants Fund
 - 05 Internally Generated Funds (Off-Budgetary Funds – Retained Income Funds)
 - 06 Business Related Funds
 - 07 Trust Receipts/Inter-Agency Transferred Funds
 4. **Legal Basis** – the Republic Act/Administrative Order/Executive Order/Authority from oversight body
 5. **MFO/PAP** – the MFO/PAP as shown in the Special Budget
 6. **Sheet No.** – sheet number which shall be one series per year
 7. **Date** – the date of recording/posting
 8. **Reference Date** – the date of the reference documents
 9. **Reference Serial No.** – the serial number of the BURS/RCI/RADAI/RTRAI/ NBURSA/JEV
 10. **UACS Object Code/Expenditures** – the object code based on the UACS
 11. **Budgeted Amount** – the amount of approved budget and any supplemental/ additional budget as of a given date
 12. **Utilization** – the amount of utilized budget/commitment made based on the approved BURS supported by pertinent documents
 13. **Unutilized Budgeted Amount** – the amount of budget still available for utilization (Budgeted Amount less Utilization)
 14. **Payable** – the amount of budget utilization for goods delivered/services rendered based on JEV
 15. **Disbursement** – the actual amount paid based on the RCI and JEV
 16. **Unpaid Utilization-Due and Demandable** – balance of budget utilization for goods delivered/services rendered yet to be paid (Payable less Disbursement)
 17. **Unpaid Utilization-Not Yet Due and Demandable** – the amount of budget utilization without goods delivered/services rendered (Utilizations less Payable)
- C. Separate registry shall be maintained for overdraft/utilizations incurred in excess of budgeted amount.