OBLIGATION REQUEST AND STATUS (ORS)

INSTRUCTIONS

A. This form shall be used by the Requesting/ Originating Offices in the utilization of their approved budget allocations per GAARD and other budget laws/authority. It shall be maintained by fund cluster.

B. The form shall be accomplished as follows:

1. **Serial No. –** number assigned to the ORS 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 of the ORS by the Budget Division/Unit
3. **Fund Cluster** –the fund cluster name/code in accordance with the UACS in which the obligation 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/responsibility center where expenses shall be charged
8. **Particulars** – brief description of the obligation requested
9. **MFO/PAP –** Major Final Output or Program/ Activity/Project as shown in the GAARD/SARO/GARO
10. **UACS Object Code –** the appropriate object code based on the UACS in which the obligation shall be charged
11. **Amount –** amount of obligation

NOTE: Items 4 to 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 Division/Unit.

C. 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 appropriations/allotments are necessary, lawful and under his/her supervision, and supporting documents are valid, proper and legal.

Box B – Certification by the Head of Budget Division/Unit/Authorized Representative that allotment is available and obligated for the purpose/adjustment necessary is as indicated above.

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

Obligations shall be posted in the *Obligation Column* based on ORS issued. A Notice of Obligation Request and Status Adjustment (NORSA) shall be issued to the Budget Division/Unit by the Accounting Division/Unit for any correction made in the ORS, as the basis of the Budget Division/Unit in effecting adjustment in the RAOD. Services rendered/goods delivered and accepted per Inspection and Acceptance Report (IAR) shall be posted in the *Payable Column* based on Journal Entry Voucher (JEV) drawn. Amount of expenses paid shall be posted in the *Payment* Column based on JEV drawn. Thus, Balance of obligation shall be generated in the last columns, whether *Not Yet Due* (Obligation less Payable) 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 obligation over the disbursement shall be adjusted (negative entry) in Section C of the ORS and recorded in the RAOD.

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

E. 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