



Republic of the Philippines
Department of Education
SOCCSKSARGEN REGION
SCHOOLS DIVISION OF SARANGANI

04 Nov 2025

DIVISION MEMORANDUM

No. **154**, s. 2025

REITERATION TO DIVISION MEMORANDUM NO. 409 S., 2021 (OBLIGATION REQUEST AND STATUS and BUDGET UTILIZATION REQUEST COLOR CODING)

To: SDO Personnel

Public Schools District Supervisors

Public Elementary & Secondary School Heads

All Others Concerned

This Division

1. In line with the preparation of Budget and Financial Accountability Reports (BFAR) to be submitted quarterly to oversight agencies such as DBM, RO, CO, and COA, the Budget Unit reiterates the implementation of the color-coded Obligation Request and Status (ORS) and Budget Utilization Request (BUR) forms, which took effect last January 03, 2022, as follows:
 - a. **Personnel Services (PS)** – Yellow Paper
 - b. **MOOE** – Green Paper
 - c. **Capital Outlay** – Blue Paper
 - d. **Provident** – Pink Paper (*new*)
 - e. **Bids and Awards Committee (BAC)** – White Paper (*new*)
2. The objectives of this undertaking are as follows:
 - a. To have an accurate and reliable reports.
 - b. To minimize errors in charging per allotment class (i.e, PS, MOOE, CO, Provident, and Bids and Awards Committee); and
 - c. To easy reconcile the data with Accounting and Cash Unit.
3. For inquiries, contact Ms. Grace M. Albarracin at grace.albarracin001@deped.gov.ph.
4. Immediate dissemination of this Memorandum is desired.

RUTH L. ESTACIO PhD, CESO V
Schools Division Superintendent

Encl.: N o n e



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Reference: As stated
To be indicated in the Perpetual Index
under the following subjects:

PROGRAMS

Irma May G. Dinastas/OSDS/DM – reiteration to division memorandum no. 409 s., 2021 (obligation request and status and budget utilization request color coding)
1086/November 4, 2025