



Republic of the Philippines  
**Department of Education**  
REGION VIII - EASTERN VISAYAS

September 3, 2024

**REGIONAL MEMORANDUM**

No. **1033** s. 2024

**ENHANCED PROCEDURES IN RECORDING AND REPORTING  
OF OBLIGATIONS**

To: Schools Division Superintendents  
Regional Office Division Chiefs  
Accountants  
Budget Officers  
Supply Officer  
BAC Secretariat  
Public Elementary and Secondary School Heads  
All Others Concerned

1. To ensure the timely reporting of utilization of funds, Schools Division Offices (SDOs), Implementing Units (IUs), and all concerned offices are directed to observe the enhanced procedures in the recording and reporting of obligations for procurement of goods and services either through competitive bidding or other alternative mode of procurement.
2. For procurement through competitive bidding, the BAC Secretariat shall immediately provide copy of the perfected/approved contract to the Budget Section/Unit for fund allocation and obligation.
3. The Budget Section/ Unit shall allocate and obligate the funds for the contract and prepare the Obligation Request Status (ORS) / Budget Utilization Request Status (BURS). Likewise, end-users shall secure the signed copy of the ORS/BURS and attach the same to the other supporting documents during the actual payment of the contract.
4. For the alternative mode of procurement conducted through Small Value Procurement, the Asset Management Section/Supply Office shall prepare the Purchase Order (PO) for awarded contracts and forward the same to the Budget Section/Unit for fund allocation and obligation.
5. The Budget Section/Unit shall allocate and obligate the funds for the contract and forward it to the Accounting Section/Unit for certification of availability of funds.
6. Moreover, the Budget Section/Unit shall ensure that all obligations and disbursements incurred, charged against the directly released and downloaded funds shall be posted regularly through the Sub-Allotment Release Order (Sub-ARO) monitoring of DepEd Central and Regional Office.

7. Immediate dissemination of and strict compliance with this Memorandum are desired.

  
**EVELYN R. FETALVERO, CESO IV**  
Regional Director *J. R. A.*

Enclosures: None

References: None

To be indicated in the Perpetual Index under the following subjects:

ENHANCED PROCEDURES OBLIGATIONS

FS-BS-GJNC

