



Republic of the Philippines  
**Department of Education**  
**REGION XI**  
**SCHOOLS DIVISION OF DIGOS CITY**

Office of the Schools Division Superintendent

**DIVISION MEMORANDUM**

OSDS-2025- 709

To : **CID CHIEF**  
**SGOD CHIEF**  
**UNIT HEADS**  
**PROGRAM HOLDERS**

Subject : **FINANCIAL STATUS, TARGETS, SUBMISSIONS FOR DECEMBER 2025**

Date : October 22, 2025

In line with the division's immediate compliance on the last quarter of **CY 2025** for the mandatory financial reportorial requirements to the Central and Regional Offices, Commission on Audit (COA), Department of Budget and Management (DBM), Bureau of Internal Revenue (BIR), Government Servicing Banks (GSBs), Bureau of Treasury (BTr) and other remittance agencies, kindly give focus on the following information as reliable guidelines to prevent us from "adrenaline rush" on payments and obligation of current transactions, viz;

**1. Financial Targets**

| Month        | Actual Utilization Rate | Target Utilization Rate | Actual Disbursement Rate | Target Disbursement Rate |
|--------------|-------------------------|-------------------------|--------------------------|--------------------------|
| September 30 |                         |                         |                          |                          |
| <b>PS</b>    | 68.93%                  | 75%                     | 97.13%                   | 70%                      |
| <b>MOOE</b>  | 72.28%                  | 75%                     | 78.91%                   | 70%                      |
| <b>CO</b>    | 68.58%                  | 75%                     | 57.66%                   | 70%                      |
| October 31   |                         | 85%                     |                          | 75%                      |
| November 30  |                         | 95%                     |                          | 80%                      |
| December 31  |                         | 100%                    |                          | 90%                      |



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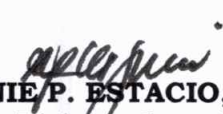
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## 2. Unobligated Obligations as of September 30, 2025

| Fund Year | Current        | Continuing   |
|-----------|----------------|--------------|
| CY 2025   |                |              |
| PS        | 312,454,012.32 |              |
| MOOE      | 36,843,399.21  |              |
| CO        | 0.00           |              |
| CY 2024   |                |              |
| PS        |                | 0.00         |
| MOOE      |                | 8,222,788.00 |
| CO        |                | 6,301,192.18 |

Attached is the list of unobligated balances by program, activity, or project, indicating the respective responsible unit and program holders.

Attentive compliance is enjoined.

  
**MELANIE P. ESTACIO, Ph.D., CESO VI**  
Schools Division Superintendent

Records Section  
**RELEASED**  
DATE: OCT 23 2025 TIME: 11:41 AM  
BY: 



Republic of the Philippines  
DEPARTMENT OF EDUCATION  
Region XI  
City Schools Division of Digos  
**STATUS OF UNOBLIGATED BALANCES**  
As of September 30, 2025

| PROGRAM/ACTIVITY/PROJECT                                                                          | Continuing Appropriations Unobligated Balances | Utilization Rate | Current Appropriations Unobligated Balances | Utilization Rate | Concerned Unit/Program Holder/Owner                                                                                                      |
|---------------------------------------------------------------------------------------------------|------------------------------------------------|------------------|---------------------------------------------|------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| <b>CAPITAL OUTLAY (CO)</b>                                                                        | <b>6,301,192.18</b>                            | <b>69%</b>       | <b>-</b>                                    | <b>-</b>         |                                                                                                                                          |
| BEFF - Electrification of On-Grid Schools and Installation of Solar Panels of Off-Grid Schools    | 3,088,745.81                                   | 10%              | -                                           |                  | J. VERGARA (W/PROPOSAL)                                                                                                                  |
| BEFF - Library Hub Buildings                                                                      | 1,841,925.05                                   | 78%              | -                                           |                  | J. VERGARA (W/VARIATION ORDER)                                                                                                           |
| BEFF - Rehabilitation, Renovation, Repair of School Buildings and Water and Sanitation Facilities | 270,423.85                                     | 97%              | -                                           |                  | J. VERGARA (SAVINGS) (UNOBLIGATED 2024 FUNDING REQUIREMENTS FOR CY 2024 REPAIR/REHABILITATION OF CLASSROOMS PROGRAM BATCH 1 (MATTI NHS)) |
| Computerization Program                                                                           | 100,000.00                                     | 0%               | -                                           |                  | S. PASCUAL (W/PROPOSAL)                                                                                                                  |
| <b>MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE)</b>                                            | <b>8,222,788.00</b>                            | <b>74%</b>       | <b>36,843,399.21</b>                        | <b>72%</b>       |                                                                                                                                          |
| Mode (ADM)                                                                                        | 2,618.00                                       | 91%              | 118,900.00                                  | 0%               | J. NIONES (WITH PROPOSAL)                                                                                                                |
| System (ALS)                                                                                      | 70,187.25                                      | 93%              | 273,937.25                                  | 64%              |                                                                                                                                          |
| (FLO - LR) Flexible Learning Options - Learning Resources (LR)                                    | 87,230.16                                      | 91%              | 340,327.00                                  | 0%               | L.SENIRES                                                                                                                                |
| Basic Education Curriculum                                                                        | 5,501,261.12                                   | 41%              | 979,651.90                                  | 72%              | J.CABRELLA                                                                                                                               |
| Building Partnerships and Linkages Program                                                        | 25,041.00                                      | 0%               | 74,542.00                                   | 61%              | J.SENARILLOS (W/PROPOSAL)                                                                                                                |
| Computerization Program                                                                           | 1,490.00                                       | 93%              | -                                           |                  |                                                                                                                                          |
| Development and Promotion of Campus Journalism                                                    | -                                              |                  | -                                           | 100%             |                                                                                                                                          |
| Disaster Preparedness and Response Program                                                        | 26,672.78                                      | 91%              | 341,855.00                                  | 44%              | J. CARDINES (W/PROPOSAL)                                                                                                                 |
| Early Language Literacy and Numeracy                                                              | 6,738.94                                       | 82%              | 43,400.00                                   | 0%               |                                                                                                                                          |
| Education Information and Communication Services                                                  | 27,000.00                                      | 0%               | -                                           |                  |                                                                                                                                          |
| General Management and Supervision - Central Office                                               | 77,404.45                                      | 96%              | 81,093.13                                   | 43%              | COS SALARIES                                                                                                                             |
| Proper                                                                                            | -                                              |                  | 1,766,648.53                                | 75%              | SDO OPEX                                                                                                                                 |
| Proper                                                                                            | -                                              | 100%             | -                                           |                  |                                                                                                                                          |
| Grant of Cash Allowance                                                                           | -                                              | 100%             | 3,103,589.12                                | 81%              |                                                                                                                                          |
| Human resource development for personnel in schools and learning centers                          | 62,576.16                                      | 98%              | 636,685.81                                  | 74%              | R. DEDACE (W/PROPOSAL FOR OBLIGATION OCT.)                                                                                               |
| Indigenous Peoples Education (IPEd) Program                                                       | -                                              | 100%             | 126,215.68                                  | 70%              | I. NACUA (W/PROPOSAL)                                                                                                                    |
| Learner Support Programs                                                                          | 321,692.41                                     | 36%              | 545,000.00                                  | 0%               |                                                                                                                                          |
| Madrasah Education Program                                                                        | -                                              | 100%             | 898,203.12                                  | 48%              | C. OLIVA (SALARIES ALIVE TEACHERS & PSF 59K W PROPOSAL)                                                                                  |

Republic of the Philippines  
DEPARTMENT OF EDUCATION  
Region XI  
City Schools Division of Digos  
**STATUS OF UNOBLIGATED BALANCES**  
**As of September 30, 2025**

| PROGRAM/ACTIVITY/PROJECT                                                                   | Continuing Appropriations Unobligated Balances | Utilization Rate | Current Appropriations Unobligated Balances | Utilization Rate | Concerned Unit/Program Holder/Owner                     |
|--------------------------------------------------------------------------------------------|------------------------------------------------|------------------|---------------------------------------------|------------------|---------------------------------------------------------|
| Multigrade Education                                                                       | 50,000.00                                      | 0%               | 446,390.00                                  | 3%               | I. JUEZAN (W/PROPOSAL)                                  |
| National Assessment Systems for Basic Education                                            | 591,643.48                                     | 27%              | 362,864.00                                  | 46%              | E. MATEO (W PROPOSAL FOR OBLIGATION)                    |
| Operation of Schools - Elementary (Kinder to Grade 6)                                      | 57,919.20                                      | 41%              | 6,933,425.81                                | 82%              | DOWNLOADED TO SCHOOLS                                   |
| 10)                                                                                        | 291,062.65                                     | 78%              | 8,590,054.65                                | 63%              | DOWNLOADED TO SCHOOLS                                   |
| Grade 12)                                                                                  | 232,727.00                                     | 86%              | 2,163,043.25                                | 70%              | DOWNLOADED TO SCHOOLS                                   |
| Operational Expenses of the DepEd - Election Task Force                                    | -                                              |                  | 238.00                                      | 100%             |                                                         |
| Teaching Personnel                                                                         | -                                              | 100%             | -                                           |                  |                                                         |
| Physical Fitness and School Sports                                                         | 228,994.20                                     | 63%              | 270,261.00                                  | 28%              | COS SALARIES (J. MERIONES)                              |
| School-Based Feeding Program (SBFP)                                                        | 87,529.68                                      | 98%              | 3,272,224.85                                | 85%              | D. PEÑAS (W PROPOSAL FROM VARIANCE)(COS SALARIES)(FOR S |
| Special Needs Education Program                                                            | 234,613.00                                     | 44%              | 957,182.00                                  | 23%              | DOWNLOADED TO SCHOOLS                                   |
| Teacher Quality and Development Program                                                    | 60,900.00                                      | 0%               | -                                           |                  | E. QUIÑONES (W/PROPOSAL)                                |
| Textbooks and other Instructional Materials                                                | 177,486.52                                     | 87%              | 4,502,987.11                                | 2%               | L. SEÑIRES (W PROPOSAL)                                 |
| <b>PERSONNEL SERVICES (PS)</b>                                                             |                                                |                  |                                             |                  |                                                         |
| Administration of Personnel Benefits                                                       | -                                              |                  | 560,881.83                                  | 78%              | FOR SALARIES TO BE UTILIZED ON 4TH Q                    |
| Curricular Programs, Learning Management Models, Standards and Strategy Development        | -                                              |                  | 8,401,647.25                                | 68%              | FOR SALARIES TO BE UTILIZED ON 4TH Q                    |
| Proper                                                                                     | -                                              |                  | 5,022,869.26                                | 76%              | FOR SALARIES TO BE UTILIZED ON 4TH Q                    |
| Hardship Pay                                                                               | -                                              |                  | 376,680.97                                  | 60%              | FOR SALARIES TO BE UTILIZED ON 4TH Q                    |
| Learner Support Programs                                                                   | -                                              |                  | 1,835,682.20                                | 74%              | FOR SALARIES TO BE UTILIZED ON 4TH Q                    |
| MPBF - Curricular Programs, Learning Management Models, Standards and Strategy Development | -                                              |                  | 1,475,148.50                                | 32%              | FOR SALARIES TO BE UTILIZED ON 4TH Q                    |
| Office - Proper                                                                            | -                                              |                  | 1,272,323.20                                | 32%              | FOR SALARIES TO BE UTILIZED ON 4TH Q                    |
| MPBF - Learner Support Programs                                                            | -                                              |                  | 315,324.00                                  | 36%              | FOR SALARIES TO BE UTILIZED ON 4TH Q                    |
| 6)                                                                                         | -                                              |                  | 17,247,356.70                               | 60%              | FOR SALARIES TO BE UTILIZED ON 4TH Q                    |
| to Grade 10)                                                                               | -                                              |                  | 18,012,441.64                               | 34%              | FOR SALARIES TO BE UTILIZED ON 4TH Q                    |
| to Grade 12)                                                                               | -                                              |                  | 3,707,132.88                                | 25%              | FOR SALARIES TO BE UTILIZED ON 4TH Q                    |
| MPBF - Policy and Research Program                                                         | -                                              |                  | 518,666.20                                  | 36%              | FOR SALARIES TO BE UTILIZED ON 4TH Q                    |
| New School Personnel Positions                                                             | -                                              |                  | 26,408,643.90                               | 35%              | FOR SALARIES TO BE UTILIZED ON 4TH Q                    |

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|--------------------------------------------------------------------------------------------|------------------------------------------------|------------------|---------------------------------------------|------------------|--------------------------------------|
| Operation of Schools - Elementary (Kinder to Grade 6)                                      | -                                              |                  | 130,500,258.34                              | 72%              | FOR SALARIES TO BE UTILIZED ON 4TH Q |
| 10)                                                                                        | -                                              |                  | 72,921,031.77                               | 75%              | FOR SALARIES TO BE UTILIZED ON 4TH Q |
| 12)                                                                                        | -                                              |                  | 6,710,187.03                                | 85%              | FOR SALARIES TO BE UTILIZED ON 4TH Q |
| Proper                                                                                     | -                                              |                  | 0.10                                        | 100%             | FOR SALARIES TO BE UTILIZED ON 4TH Q |
| Policy and Research Program                                                                | -                                              |                  | 2,179,337.19                                | 76%              | FOR SALARIES TO BE UTILIZED ON 4TH Q |
| Reclassification of Positions                                                              | -                                              |                  | 13,350,399.36                               | 13%              | FOR SALARIES TO BE UTILIZED ON 4TH Q |
| World Teacher's Day Incentive Benefit                                                      | -                                              |                  | 1,638,000.00                                | 0%               | OBLIGATED 1,628,000 AS OF OCT.       |
| <b>RETIREMENT AND LIFE INSURANCE PREMIUM (RLIP)</b>                                        |                                                |                  |                                             |                  |                                      |
| RLIP - Curricular Programs, Learning Management Models, Standards and Strategy Development | -                                              |                  | 851,684.16                                  | 68%              | FOR GSIS PMT (4TH QUARTER)           |
| Proper                                                                                     | -                                              |                  | 502,964.92                                  | 75%              | FOR GSIS PMT (4TH QUARTER)           |
| RLIP - Learner Support Programs                                                            | -                                              |                  | 137,061.24                                  | 76%              | FOR GSIS PMT (4TH QUARTER)           |
| RLIP - New School Personnel Positions                                                      | -                                              |                  | 1,994,250.00                                | 25%              | FOR GSIS PMT (4TH QUARTER)           |
| RLIP - Operation of Schools - Elementary (Kinder to Grade 6)                               | -                                              |                  | 11,491,136.11                               | 75%              | FOR GSIS PMT (4TH QUARTER)           |
| Grade 10)                                                                                  | -                                              |                  | 6,992,635.16                                | 76%              | FOR GSIS PMT (4TH QUARTER)           |
| Grade 12)                                                                                  | -                                              |                  | 574,924.20                                  | 87%              | FOR GSIS PMT (4TH QUARTER)           |
| RLIP - Policy and Research Program                                                         | -                                              |                  | 219,012.76                                  | 76%              | FOR GSIS PMT (4TH QUARTER)           |
| <b>OVERALL TOTAL</b>                                                                       | <b>10,423,882.71</b>                           |                  | <b>372,046,400.08</b>                       |                  |                                      |