



DEPARTMENT OF EDUCATION
SDO-Iriga City RECORDS SECTION

Republika ng Pilipinas
Kagawaran ng Edukasyon
REHIYON V (BIKOL)

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17 AUG 2026

TANGGAPANG PANSANGAY NG MGA PAARALAN NG LUNGSOD IRIGA
CIRLE NO. 2024-02-40840

August 14, 2026

DIVISION MEMORANDUM

No. 408, s. 2026

ISSUANCE AND USE OF CERTIFICATION AS TO AVAILABILITY OF FUNDS

TO: Assistant Schools Division Superintendent
Chief Education Supervisors, CID and SGOD
Education Program Supervisors
Schools Division Office Section Heads
Program Owners
All Others Concerned

1. In line with the Schools Division Office's (SDO) commitment to streamline financial transaction processes and in consonance with Republic Act No. 11032, otherwise known as the *Ease of Doing Business and Efficient Government Service Delivery Act of 2018*, the Certification as to Availability of Funds (CAF) issued by the SDO Accounting Office may be utilized for the processing of procurement transactions up to the issuance of the corresponding Purchase Order (PO) and/or Contract, subject to existing government accounting, auditing, and procurement laws, rules, and regulations.

2. The following documents shall be submitted for the issuance of a Certification as to Availability of Funds (CAF):

- a. approved Work and Financial Plan (WFP);
- b. copy of the Sub-Allotment Release Order (Sub-ARO) and Guidelines on Utilization;
- c. approved Activity Request (AR) or Authority to Conduct (ATC); and,
- d. Purchase Request (PR) or Program of Works (POW), whichever is applicable.

3. All personnel, particularly Program Owners, shall ensure that the issued CAF is used solely for its intended purpose and in compliance with existing government accounting, auditing, procurement, and other applicable laws, rules, regulations, and procedures.



BAGONG PILIPINAS



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4. Any change in the purpose, amount, funding source, or scope of the activity or project covered by the issued CAF shall require the issuance of a new CAF or an appropriate review by the Accounting Office prior to further processing.
5. For purposes of this Memorandum, **Program Owners** refer to personnel designated or assigned to manage, implement, and monitor specific programs, projects, or activities (PPAs), including the preparation and submission of the necessary financial and administrative requirements and ensuring the proper utilization of allocated funds.
6. Immediate dissemination of and compliance with this Memorandum are desired.

Mrs. _____

MARIA-MAGNOLIA F. BRIOSO
OIC - Schools Division Superintendent

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