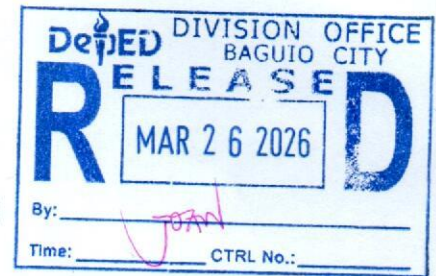




Republic of the Philippines
Department of Education
CORDILLERA ADMINISTRATIVE REGION
SCHOOLS DIVISION OF BAGUIO CITY



March 26, 2026

OFFICE MEMORANDUM
No. 033, 2026

AMENDMENT TO OFFICE MEMORANDUM No. 022, 2026

To: All Program Owners/Focal Person
All Others Concerned

1. This is issued to amend Item No. 1.b., of OM No. 022, 2026 to further strengthen internal control measures over the processing of financial transactions, and to ensure the completeness and accuracy of all supporting documents submitted to the Accounting Section.
2. In this regard, all concerned are directed to observe the following procedures:
 - a. The Supply and Property Management Unit shall forward the Obligation Request and Status (ORS) received from the Budget Section to the concerned Program Owner or Focal Person.
 - b. Upon receipt, the Program Owners or Focal Persons shall ensure that the Inspection and Acceptance Report (IAR) is duly signed by the Inspection Committee, Focal Person and the Supply Officer.
 - c. Thereafter, only complete and duly signed documents, such as the IAR, Delivery Receipt (DR), invoices, Requisition and Issue Slip (RIS), Supplier of Expenditures (SEF), attendance sheet, and other required supporting documents together with the procurement documents and ORS, shall be submitted to the Accounting Section by the concerned Program Owner or Focal Person.
 - d. The Program Owner or Focal Person shall be responsible for ensuring that all attachments are complete and properly accomplished prior to submission to avoid delays in processing and audit issues.
3. All other provisions of the said memorandum which are not affected by this amendment shall remain in full force and effect.
4. For information, guidance, and strict compliance.


SORAYA T. FAÇULO PhD, CESO V
Schools Division Superintendent

OSDS/SPMU/vgc

