



Republic of the Philippines
Department of Education
Cordillera Administrative Region
Schools Division of Tabuk City



MEMORANDUM
(Memo No. 77)

FOR : ACCOUNTANT SIXTO D. LANG-AY, JR.
SUPPLY OFFICER JAMES CEASAR A. DAYAO

FROM : BENEDICTA B. GAMATERO PhD, CESO V

SUBJECT : REQUEST TO RESPOND TO AUDIT OBSERVATION
MEMORANDUM (AOM) NO. DOTAB 2025-002- (2024)

DATE : February 18, 2025

This refers to the **Commission on Audit's (COA) Audit Observation Memorandum (AOM) No. DOTAB 2025-002-(2024)** on the Property, Plant and Equipment with a cost within the threshold of semi-expendable properties, amounting to ₱91,750,058.79 remained recorded as Inventories despite being issued to end users. This contradicts the provisions of Section 7 and 10, Chapter 8, GAM for NGAs, Volume 1, resulting in an overstatement of the inventories and Accumulated Surplus accounts by the same amount as of December 31, 2024.

In relation to the abovementioned AOM, please prepare your response to COA and attach corresponding supporting documents and submit to this office **on or before February 28, 2025**.

For any concerns, kindly coordinate with Sixto D. Lang-ay, Jr., this Office, via email address: sixto.langay@deped.gov.ph or via mobile Nos. at 09998251855.

For strict compliance.

