



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



**MEMORANDUM**  
(Memo No. 78 )

**FOR : ALL SCHOOL HEADS CONCERNED**  
**ACCOUNTANT SIXTO D. LANG-AY, JR.**

**FROM : BENEDICTA B. GAMATERO PhD, CESO V**

**SUBJECT : REQUEST TO RESPOND TO AUDIT OBSERVATION**  
**MEMORANDUM (AOM) NO. DOTAB 2025-003- (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 school canteens of public elementary and high schools under the jurisdiction of DepEd Division of Tabuk City, were unable to fulfill the reportorial requirements for their operations due to lack of knowledge among those in charge regarding the preparation of these reports. This is contrary to DepEd Order No. 8, s. 2007. As a result, transparency and accountability in reporting the school canteen operations were not achieved.

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 March 12, 2025**.

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

For strict compliance.

