



Republic of the Philippines  
Department of Education  
REGION I



**REGIONAL MEMORANDUM**

No. 100 s. 2025

**SUBMISSION OF THE COMMISSION ON AUDIT (COA)  
AUDIT OBSERVATION REPORTS ON THE IMPLEMENTATION OF SCHOOL-  
BASED FEEDING PROGRAM (SBFP), FY 2024**

To: Schools Division Superintendents

1. Reference is made to the attached Memorandum from Officer-In-Charge Office of the Undersecretary for Operations, Malcolm S. Garma, Department of Education, Central Office, Meralco Avenue, Pasig City, dated January 7, 2025 regarding the subject above.

2. In line with this directive, the Bureau of Learner Support Services –School Health Division (BLSS-SHD) and Education Support Services Division (ESSD) respectfully requests the submission of any Audit Observation Memoranda (AOM) issued by the Commission of Audit (COA) along with the detailed actions taken by the concerned Schools Division Offices (SDOs) regarding the implementation of the School-Based Feeding Program for FY 2024.

3. For information and compliance.

**TOLENTINO G. AQUINO**  
Director IV

Incls.: As Stated.

To be included in the Perpetual Index  
under the following subjects:

HEALTH EDUCATION  
MEETINGS  
PROGRAMS

ESSD-SQC/mar/RM-General  
January 20, 2025



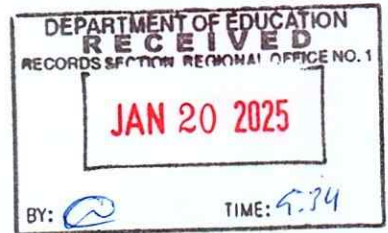
Flores St., Catbangen, City of San Fernando, La Union  
Telephone Nos.: (072) 607-8137/682-2324  
DepEd Region I | region1@depd.gov.ph  
www.depregion1.com

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OFFICE OF THE UNDERSECRETARY FOR OPERATIONS

MEMORANDUM  
OM-OUOPS-2024-\_\_-\_\_\_\_

TO : **Regional Directors,**  
**Regions I-XII, Caraga, NCR & CAR**

FROM : **MALCOLM S. GARMA**  
Assistant Secretary, Officer-In-Charge,  
Office of the Undersecretary for Operations

*[Signature]*  
**DR. BERTER A. GALBAN**  
Assistant Secretary for Operations

SUBJECT : **SUBMISSION OF THE COMMISSION ON AUDIT (COA) AUDIT OBSERVATION REPORTS**

DATE : January 7, 2025

The Operations Strand, through the Bureau of Learner Support Services-School Health Division, respectfully request all Regional Offices (ROs) and Schools Division Offices (SDOs) to submit a copy of any Commission on Audit (COA) Audit Observation Memoranda (AOM) on the implementation of the School-Based Feeding Program (SBFP) issued for FY 2024. We also request the cooperation of the Regional Offices and Schools Division Offices by providing us with a copy of the COA AOM and actions taken by the concerned RO or SDO.

To facilitate the submission process, we kindly request that you send the COA findings report to the BLSS-School Health Division, via email at [sbfp@deped.gov.ph](mailto:sbfp@deped.gov.ph).

For further inquiries or clarification, please do not hesitate to contact Mr. Ted C. Pinto, Technical Assistant II and Ms. Ellafher G. Ramos, Technical Assistant I at the above email address or by calling (02) 6329935.



Room 101, Rizal Building, DepEd Complex, Meralco Avenue, Pasig City 1600  
Telephone Nos.: (02) 8633-5313; (02) 8631-8492  
Email Address: [oure@deped.gov.ph](mailto:oure@deped.gov.ph) | Website: [www.deped.gov.ph](http://www.deped.gov.ph)

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