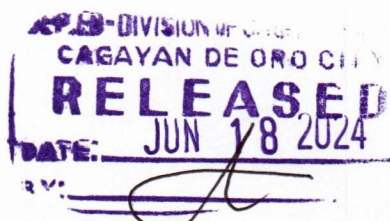




Republic of the Philippines  
**Department of Education**

**REGION X**  
**DIVISION OF CAGAYAN DE ORO CITY**



Office of the Schools Division Superintendent  
**MEMORANDUM:**

**TO :** **KAREN JANE P. YAMOMO**  
**CENISA B. BARUEL**  
**RENAN A. TULAYTAY**  
**GILBERT Y. DUNQUE**  
**CHARLLOTE JEAN S. ABEJAY**  
**NOVILLA CARMELLA M. LOFRANCO**  
Administrative Assistant III

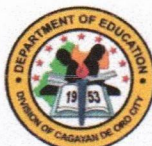
**THRU: THE SCHOOL HEADS**

**FROM :** **ROY ANGELO E. GAZO**  
Schools Division Superintendent

**DATE :** June 13, 2024

**SUBJECT :** **HANDS-ON TRAINING ON THE PRE-AUDIT OF THE**  
**SCHOOLS FINANCIAL TRANSACTIONS DURING**  
**SMART DAYS**

1. To strengthen the school-based financial management and in support of one of the MATATAG agenda which is to take steps to accelerate the delivery of basic education facilities and **services**, the Finance Unit of this Division will conduct a hands-on training for select school-based ADAS on the pre-audit of schools' financial transactions during **SMART Days**.
2. Relative to this, the above-named personnel are hereby directed to report on June 24-28, 2024, 8:00am-5:00pm at Carmen National High School, Macanhan, Carmen, Cagayan de Oro City.
3. Actual engagement in the pre-audit process will provide you with a deeper understanding of auditing and accounting principles and procedures in accordance with the existing budgeting, procurement, accounting and auditing rules and regulations.
4. For your information and compliance.



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