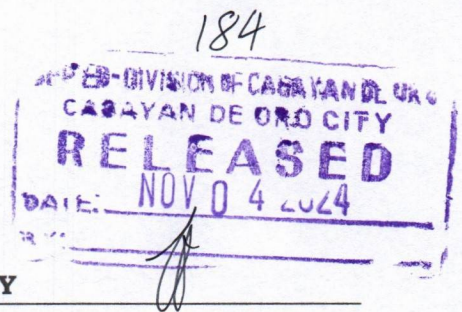




Republic of the Philippines
Department of Education
REGION X
DIVISION OF CAGAYAN DE ORO CITY



Office of the Schools Division Superintendent
MEMORANDUM:

TO : **KAREN JANE P. YAMOMO**
ELLEN MAE M. YABOT
RENAN A. TULAYLAY
CHARLLOTE JEAN S. ABEJAY
Administrative Assistant III

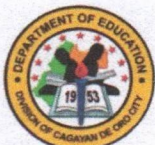
THRU: **THE SCHOOL HEADS**

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

DATE : October 31, 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 November 4-8, 2024, 8:00am-5:00pm at Cagayan de Oro National High School – Senior High School (CDONHS-SHS), 8th-2nd Street, 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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