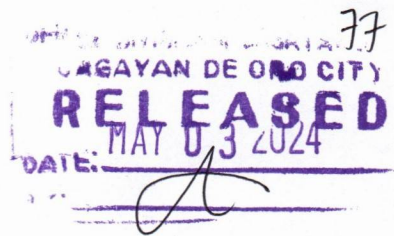




Republic of the Philippines
Department of Education
REGION X
DIVISION OF CAGAYAN DE ORO CITY



Office of the Schools Division Superintendent
MEMORANDUM:

TO : **NOVILLA CARMELLA M. LOFRANCO**
LALLETH P. CABAÑEROS
CENISA B. BARUEL
KAREN JANE P. YAMOMO
REYNAN A. TULAYTAY
Administrative Assistant III

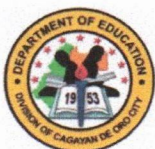
THRU: THE SCHOOL HEADS

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

DATE : May 3, 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 May 6-10, 2024, 8:00am-5:00pm at Cagayan de Oro National High School -Junior High School (CDONHS-JHS).
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.



Address: Fr. William F. Masterson Ave., Upper Balulang, Cagayan de Oro City
Mobile No: +63 975 6403 226 (Globe) | +63 951 1710 902 (Smart)
Email Address: cagayandeoro.city@deped.gov.ph



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

77
CAGAYAN DE ORO CITY
RELEASED

DATE: MAY 03/2024

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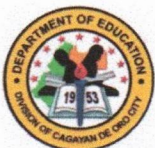
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