



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



Office of the Schools Division Superintendent

28 February 2025

DIVISION MEMORANDUM
No. 194 s.2025

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

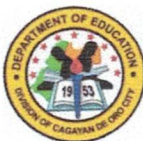
TO: MAROCHE G. CIMACIO
DATU HARRIS S. SAKILAN
NOVILLA CARMELLA M. LOFRANCO

THRU : THE SCHOOL HEADS

1. To strengthen 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 March 3-7, 2025 8:00am-5:00pm at **Gusa Elementary School**, 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.

ROY ANGELO E. GAZO
Schools Division Superintendent

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February 28, 202



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