



Republic of the Philippines
Commission on Audit
PROFESSIONAL AND INSTITUTIONAL DEVELOPMENT SECTOR

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COURSE DESCRIPTIONS **(Non-COA)**

1. Laws and Rules on Government Expenditures (LARGE)

The course focuses on various accounting and auditing rules and regulations governing disbursements of government funds, particularly those covering personnel services, traveling expenses, procurement of supplies and materials, repairs and maintenance of motor vehicles and government facilities, capital outlay and other forms of expenditures.

The course aims to enable participants to understand the principles of public accountability and its meaning in terms of complying with accounting and auditing requirements. Case studies and exercises/workshops are used to reinforce the lecture and discussion and to facilitate understanding of fiscal laws and regulations on government expenditures.

2. Appraisal and Disposal of Government Properties (ADGP)

The course deals with the procedures and principles of the different approaches used in appraising the government property for disposal.

3. Seminar on the use of Government Accounting Manual (GAM)

This seminar is designed to equip agency personnel with adequate understanding of the accounting policies in accordance with the Philippine Public Sector Accounting Standards (PPSAS), the guidelines and procedures to be adopted by the accountants, budget officers, cashiers, property officers, accountable officers and other finance personnel in recording and reporting government financial transactions, guide in the preparation of the financial statements and other reports and accomplishment and/or maintenance of various registries, records and forms.

4. GAD Planning, Budgeting and Auditing

This three-day seminar is designed for concerned agency officials to appreciate the use of various gender analysis tools for GAD planning, budgeting and auditing.

5. Cash Management and Control System (CMCS)

This course is designed for Cashiers, Special Collecting and Disbursing Officers. The participants develop an appreciation of control systems as they are taught existing rules and regulations pertaining to the handling and custody of government funds and an appreciation of the related controls.

6. Internal Control Standards for the Philippine Public Sector (ICSPPS)

The workshop on ICSPPS is designed for agency personnel to enable them to understand the concept of internal control and promote a common understanding among stakeholders, especially the management and other personnel of an agency, who have different roles or responsibilities for internal control. Moreover, ICSPPS provides the criteria and guidance for establishing, implementing, and maintaining effective internal control systems that will enable Philippine government agencies to achieve their objectives on operations, reporting, compliance and safeguarding of assets.

7. Internal Auditing Standards for the Philippine Public Sector (IASPPS)

The workshop on IASPPS is designed for internal auditors and/or personnel performing internal audit functions. The course focuses on the elements/components of the Philippine Internal Auditing (PIA) Framework for Public Sector. The IASPPS aims to provide the participants with the applicable guidelines essential for the professional practice of internal auditing.