



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

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COURSE DESCRIPTIONS (Non-COA)

1. Appraisal and Disposal of Government Properties (ADGP)

The 3-day course deals with the procedures and principles of the different approaches used in appraising the government property for disposal.

2. Barangay Financial Management

The 3-day course is designed to capacitate the barangay fiscal officers with the required knowledge on the following:

- ✓ role played by each barangay official on the financial matters of the barangay
- ✓ responsibilities of the barangay fiscal officers
- ✓ the manner of documenting barangay financial transactions
- ✓ the records maintained by the barangay and its purposes
- ✓ the financial reports to be submitted and the timing of submission
- ✓ understanding the financial reports of the barangay

3. Cash Management and Control System (CMCS)

This 3-day 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.

4. Enhanced electronic New Government Accounting (eNGAS) and eBudget System

The 5-day course is designed to provide the personnel in the government agencies the knowledge and understanding on the functionalities of the eNGAS and eBudget System.

The eNGAS is an accounting software developed by the COA to: (1) ensure correctness, reliability, completeness and timeliness in recognizing government financial transactions, and (2) generate financial statements and other reports in accordance with government accounting policies, rules, regulations and procedures.

The eBudget System is a software developed by the COA to: (1) record and keep track budget-related transactions under budget execution phase such as allotments, sub-allotments, special allotments, obligations, and adjustments to allotments and obligations, (2) facilitate monitoring of the status and balances of allotments and obligations, and (3) generate required financial accountability/budget and other reports in accordance with applicable budgeting policies, rules, regulations and procedures.

5. GAD Planning, Budgeting and Auditing

This 3-day seminar is designed for concerned agency officials to appreciate the use of various gender analysis tools for GAD planning, budgeting and auditing.

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

The 3-day seminar 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 audit.

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

The 3-day seminar on ICSPPS is designed for agency personnel to enable them to understand the concept of internal control and promote a common understanding among stakeholder, who have different roles or responsibilities for internal control.

The seminar seeks to supplement and strengthen the efforts of government agencies to foster effectiveness, efficiency, transparency, and accountability in the public sector. ICSPPS sets out various principles and principal foci of an effective internal control system.

8. Implementation of Government Accounting Manual (GAM)

This 5-day 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.

9. Laws and Rules on Government Expenditures (LARGE)

The 4-day course focuses on various accounting and auditing rules and regulations governing disbursements of government funds, particularly those covering personal 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 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 discussion and to facilitate understanding of the fiscal laws and regulations on government expenditures.

10. Property and Supply Management System – National/Corporate

This 4-day course is designed to equip agency personnel with adequate understanding and working knowledge of the systems, processes, policies and other regulations pertaining to property and supply management. This course includes updates on RA9184 which is tailored for national/corporate government personnel.