



DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
KAGAWARAN NG KAPALIGIRAN AT LIKAS YAMAN



MEMORANDUM

TO : **Regional Directors**
NCR, CAR, Regions 1 to 13

Bureau Directors
ERDB, FMB, BMB, LMB

ATTENTION : **Accountants and Budget Officers**
All Regional Offices and Bureaus

FROM: **The Undersecretary**
Finance, Information Systems and Climate Change

SUBJECT : **TRAINING NEEDS SURVEY FROM VARIOUS AGENCIES**
AUDITED BY COA

DATE : 31 January 2024

This refers to the attached letter of the Commission on Audit (COA) requesting the DENR to join in the Training Needs Survey currently being conducted by the Professional Development Office (PDO) under the Professional and Institutional Development Sector (PIDS) of COA.

You are hereby requested to join the survey. To access the survey, please scan the quick response code or type the hyperlink in the web browser (copy attached).

For your appropriate action.


ATTY. ANALIZA REBUELTA-TEH



REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
NATIONAL GOVERNMENT SECTOR

CLUSTER 8 – AGRICULTURE AND ENVIRONMENT
DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES I
CENTRAL OFFICE
Visayas Avenue, Diliman, Quezon City

Office of the Auditor – Team NCR - 01

January 11, 2024

ATTY. ANALIZA REBUELTA - TEH, CESO I

Undersecretary for Finance, Information Systems and Climate Change
Department of Environment and Natural Resources

Dear **Usec. Rebuelta - Teh**:

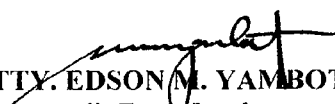
The Professional Development Office (PDO), under the Professional and Institutional Development Sector of the Commission on Audit is currently conducting Training Needs Survey to identify the courses which personnel from various agencies audited by COA would likely avail in CY 2024.

Relative thereto, may we request your good office for assistance by accomplishing the said survey and kindly inform us at oatcoadenrco@gmail.com the proof of accomplishment.

To proceed with the Survey, the respondent-agency shall scan the quick response code or type in the hyperlink in a web browser. The list of Courses for Agency Personnel (Annex A) offered by PDO may also be accessed and downloaded through the code and link provided.

Please be informed that responding to the survey shall not, in any way, guarantee any slots to the chosen course/s. Formal request and/or nomination is still required to be submitted to process participation to the selected training.

Thank you.


ATTY. EDSON M. YAMBOT
Audit Team Leader


LORELIE M. PLACIDO
OIC-Supervising Auditor
DENR I

**Commission on Audit
2024 TRAINING NEEDS SURVEY
For Agency Personnel**

<https://forms.office.com/r/h1UG6mTE5e>



Commission on Audit
LIST OF COURSES FOR AGENCY PERSONNEL
CY 2024

Course	Code	Course Description	Duration	Webinar Fee*
1. Accounting for Non-Accountants	ANAc	This course is for personnel with zero knowledge in accounting. It is primarily designed to aid them in understanding the fundamental principles of accounting, its procedures and processes. This uses some activities that are theory-based and practical in nature to gauge the learners' knowledge and understanding of the concepts.	4 days	P3,200
2. Appraisal and Disposal of Government Properties	ADGP	The course deals with the procedures, principles and different approaches in the appraisal of government property for disposal.	3 days	P2,400
3. Cash Management and Control System	CMCS	This course is designed for Cashiers and Special Collecting and Disbursing Officers. The participants are taught existing rules and regulations pertaining to the handling and custody of government funds and an appreciation of the related control.	3 days	P2,400
4. Enhanced Electronic New Government Accounting System and Electronic Budget System	eNGAS and eBudget System	The course is designed to equip accounting, budget, and information technology personnel of national government agencies and local government units, and COA auditors of the National Government Audit Sector and Local Government Audit Sector with working knowledge on the basic features and functionalities of the enhanced eNGAS and eBudget System.	5 days	P4,000
5. Internal Audit Standards for the Philippine Public Sector	IASPPS	This Seminar-Workshop on IASPPS seeks to supplement the efforts of government agencies to foster effectiveness, efficiency, transparency, and accountability in the government. IASPPS comprises two main categories: Attribute and Performance Standards. The Attribute Standards address the attributes of agencies and individuals performing internal auditing. On the other hand, the Performance Standards describe	3 days	P2,400

Course	Code	Course Description	Duration	Webinar Fee*
		the nature of internal auditing and provide quality criteria against which the performance of these services can be measured.		
6. Internal Control Standards for the Philippine Public Sector	ICSPPS	This Seminar-Workshop on ICSPPS 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.	3 days	₱2,400
7. Laws and Regulations on Government Expenditures	LARGE	The 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.	4 days	₱3,200
8. - Orientation on One-Time Cleansing of PPE Account Balances	One-Time Cleansing	This seminar covers discussion on the implementation of COA Circular No. 2020-006 dated January 31, 2020 that prescribes the guidelines and procedures in the conduct of physical count of property, plant and equipment (PPE), recognition of PPE items found at station, and disposition for non-existing/missing PPE items, for the one-time cleansing of PPE account balances of government agencies.	1 day	₱800
9. Orientation on COA Guidelines	Government digitalization	This course explains the use of electronic documents, and	2 days	₱1,600

Course	Code	Course Description	Duration	Webinar Fee*
Supporting Government Digitalization		electronic and digital signatures in government transactions, the implementation of e-Collection and e-Payment, and related guidelines under COA Circular Nos. 2021-006 dated September 6, 2021 and 2021-014 dated December 22, 2021.		
10. Orientation on the Updated Documentary Requirements for Common Government Transactions	Common Government Transactions	This seminar is designed to discuss COA Circular No. 2023-004 dated June 14, 2023 prescribing the updated documentary requirements for common government transactions, which amended COA Circular No. 2012-001 dated June 14, 2012.	1 day	P800
11. Orientation on the Implementation of the Increased Capitalization Threshold of Semi-Expendable Properties	Semi-expendable Properties	This seminar focuses on the implementing guidelines issued by COA relative to the increase in the capitalization threshold of tangible items to be accounted as semi-expendable property and the effects of such developments toward a more efficient utilization of funds in the procurement of goods.	1 day	P800
12. Property Supply and Management System	PSMS	This 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 is tailored for national/corporate government personnel with updates on Republic Act No. 9184.	4 days	P3,200
13. Revised Rules on Settlement of Accounts/Revised Rules on Procedures of COA	RRSA/RRPC	This seminar covers discussion on the implementation of COA Circular No. 2009-006 dated September 15, 2009. It focuses on the legal basis, general principles & salient features of the Circular, the transactions subject to disallowances/ settlement documents, liability for disallowances, responsibility of agency officials and the enforcement of COA decisions/ revision of settled accounts shall be given an emphasis during the seminar.	1 day	P800