



Accredited by Compliance
with DILG-LGA Guidelines

presents

BEST PRACTICES & REMEDIES TO AVOID COA DISALLOWANCES

WHAT PUBLIC OFFICIALS AND PRIVATE ENTITIES TRANSACTING
WITH THE GOVERNMENT MUST KNOW TO AVOID ILLEGAL
AND IRREGULAR DISBURSEMENTS AND TRANSACTIONS

WEDNESDAY & THURSDAY, SEPTEMBER 17 & 18, 2025 * 1:30PM TO 4:45PM via [Zoom](#)

With the intensified campaign of the new government and the Commission on Audit (COA) towards good governance, we've designed this two-day training to provide comprehensive guide to Local Government Units, National Government Agencies, Government-Owned and Controlled Corporations, public utility companies and private entities dealing with the government on how to avoid COA disallowances and best practices solutions to those encountering such problems.

This training will feature the common findings of COA, Supreme Court Rulings, remedies and defenses on cases that may be deemed as disbursements or transactions which are illegal, extravagant, unnecessary and unconscionable. It will address how you should handle notice of suspensions, notice of disallowances, and notice of charges to solve your problems as well as addressing issues on how a subordinate can escape liability for an irregular act of his superior.

We will also provide you updates on COA memoranda, circulars and resolutions that you MUST know to avoid disallowances. And if you are in the private sector and want to do business with the government, it's important to know how to structure your deals to avoid disallowances or getting implicated together with the public official or convicted of crimes involving irregular transactions.

Course Director & Lecturer: **Alicia C. Manuel, CRFA, CICA, JD** was with COA for 31 years as an auditor assigned to various branches of government including DILG, Bureau of Fire Protection and NAPOLCOM among others. While at COA, she was seconded to international organizations as an international consultant to World Bank, Asian Development Bank and AusAid to monitor large scale projects in various countries.

She is the author of the Handbook on AFP Internal Auditors, 2017 and the Internal Audit Manual Province of Negros Occidental, 2019. She regularly lectures on Management Audit and Baseline Assessment Report and addressing COA challenges with the Armed Forces of the Philippines, Philippine Army, Philippine Navy and Philippine Airforce among many others. She is also a consultant at the Philippine Government Electronic Procurement System (PhilGeps).

Who Should Attend:

- LCEs, Officials & Management of
 - National Government Agencies
 - LGUs & GOCCs
- Public Utility Companies
- Government Instrumentalities
- Private Entities doing or will do business with the government

This training is open to the General Public. Attendees will earn credit points for their career advancement based on Civil Service Commission regulation on attending training from an accredited training provider.

**LIMITED SLOTS ONLY
PRE-REGISTRATION REQUIRED**

***Training investment inclusive of an e-certificate and a printed learning material**

- **₱ 4,880 / person**
(when you register and pay on or before August 17)
- **₱ 5,880 / person**
(when you register and pay after August 17)

Contact Person: Elisha Afloro
Telephone **(+632) 8556-8968** or **69**
Telefax **(+632) 8842-7148** or **59**
Email elisha_cgbp@yahoo.com
Check www.cgbp.org