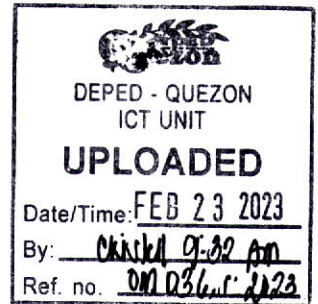




Republic of the Philippines  
**Department of Education**  
Region IV-A  
SCHOOLS DIVISION OF QUEZON PROVINCE



21 February 2023

**OFFICE MEMORANDUM**  
OM No. 036, s. 2023

**TRAINING ON COMMISSION ON AUDIT (COA) GUIDELINES AND PROCEDURES: ONE TIME CLEANSING OF PROPERTY, PLANT AND EQUIPMENT (PPE) BALANCES FOR ALL GOVERNMENT INSTITUTIONS**

**To:** Assistant Schools Division Superintendents  
Division Accountant  
Division Supply Officer  
All Others Concerned


In relation to Advisory No. 006, s. 2023, Commission on Audit Guidelines and Procedures: One-Time Cleansing of Property, Plant and Equipment Balances for All Government Institutions (An Online Training), the Accounting Section and Supply Section are hereby instructed to attend the said special online training.

The following personnel are to attend the training and register through CGBP's website at <https://www.cgbp.org>:

1. Maria Cecilia S. Rodriguez – Administrative Officer II (Supply Section)
2. Camille C. Nombrefia – Administrative Assistant III (Accounting Section)

All expenses relative to this training shall be chargeable against Division MOOE subject to the usual accounting and auditing procedure.

Immediate dissemination of this Memorandum is desired.

  
**ELIAS A. ALICAYA JR., EdD**  
Assistant Schools Division Superintendent  
Officer-in-Charge  
Office of the Schools Division Superintendent

SUPgda02/21/2023  
DEPEDQUEZON-TM-SDS-04-010-005



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DOWNLOADED

Date/Time: FEB 20 2023

By: PentelAdvisory No. **006**, s. 2023

February 17, 2023

In compliance with DepEd Order (DO) No. 8, s. 2013  
this advisory is issued not for endorsement per DO 28, s. 2001,  
but only for the information of DepEd officials,  
personnel/staff, as well as the concerned public.  
(Visit [www.deped.gov.ph](http://www.deped.gov.ph))

**COMMISSION ON AUDIT GUIDELINES AND PROCEDURES: ONE-TIME  
CLEANSING OF PROPERTY, PLANT, AND EQUIPMENT BALANCES  
FOR ALL GOVERNMENT INSTITUTIONS (AN ONLINE TRAINING)**

The Center for Global Best Practices (CGBP) will hold a special online training titled Commission on Audit (COA) Guidelines and Procedures: One-Time Cleansing of Property, Plant, and Equipment (PPE) Balances for All Government Institutions on February 23–24, 2023 via Zoom.

This two-session program will provide all attendees with the compliance guidelines, proper procedures, and correct interpretation for a one-time, big-time opportunity to de-recognize non-existing/missing PPEs and/or cleanse discrepancies or unreconciled balances in PPE accounts.

The head of the organization, the head and member of the Accounting, Finance, and Administration Division/Unit, Property Division/Unit, Inventory Committee, COA Auditor, and Internal Audit Service/Unit are invited to attend the training.

Interested participants may access the registration form and other details through CGBP's website at <https://www.cgbp.org/>.

For more information, contact:

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