

GOVERNMENT ACCOUNTING MANUAL FOR NATIONAL GOVERNMENT AGENCIES

Government Accounting

- Encompasses the process of analyzing, recording, classifying, summarizing and communicating all transactions involving the receipt and disposition of government funds and property, and interpreting the results thereof.

The **COMMISSION ON AUDIT** shall have exclusive authority to define the scope of its audit and examination, establish the techniques and methods required therefor, and promulgate accounting and auditing rules and regulations, including those for the prevention and disallowance of irregular, unnecessary, excessive, extravagant, or unconscionable expenditures, or uses of government funds and properties.

GOVERNMENT ACCOUNTING MANUAL

- Supersede the New Government Accounting System (NGAS) Manual that national government agencies have been using since 2002.
- The revision of the NGAS was prompted by the implementation of the Philippine Public Financial Management Reform Roadmap, which includes the development of the Philippine Public Sector Accounting Standards (PPSAS) that are harmonized with the International Public Sector Accounting Standards (IPSAS).
- **Legal Basis:** Article IX-D, Section 2 par. (2) of the 1987 Constitution of the Republic of the Philippines.

Volume I- Accounting Policies, Guidelines and Procedures, and Illustrative Accounting Entries

Volume II- Accounting Books, Registries, Records, Forms and Reports

Volume III- The Revised Chart of Accounts prescribed under COA Circular No. 2013-002

RESPONSIBILITY, ACCOUNTABILITY AND LIABILITY OVER GOVERNMENT FUNDS & PROPERTY

a. Responsibility over Government Funds and Property

The head of any agency of the government is immediately and primarily responsible for all government funds and property pertaining to his agency. Persons entrusted with the possession or custody of the funds or property under the agency head shall be immediately responsible to him, without prejudice to the liability of either party to the government.

b. Accountability over Government Funds and Property

Every officer of any government agency whose duties permit or require the possession or custody of government funds or property shall be accountable therefor and for the

Accounting Manual For Government Contractors

LM Reder



Accounting Manual For Government Contractors:

Decoding **Accounting Manual For Government Contractors**: Revealing the Captivating Potential of Verbal Expression

In an era characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its capability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**Accounting Manual For Government Contractors**," a mesmerizing literary creation penned with a celebrated wordsmith, readers attempt an enlightening odyssey, unraveling the intricate significance of language and its enduring impact on our lives. In this appraisal, we shall explore the book's central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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web jun 26 2020 mom insisted that i change into my new clothes and picked out a dress for me to wear along with a slip panties bra and stockings i took my time getting changed needing mom s help to put on my padded bra mom remarked that the cup size seemed a little small but after stuffing them with stockings she seemed satisfied

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