

THE NEW GOVERNMENT ACCOUNTING SYSTEM MANUAL

For Local Government Units

Chapter 1. INTRODUCTION

Sec. 01. Objectives of the Manual. – The New Government Accounting System Manual presents the basic policies and procedures; the new coding system and chart of accounts; the accounting books, reports/forms and financial statements, and illustrative accounting entries to be adopted by all local government units effective January 1, 2002. The objectives of the Manual are to prescribe the following:

- a. Uniform guidelines and procedures in accounting for government funds and property;
- b. New coding structure and new chart of accounts; and
- c. New accounting books, reports/forms, financial statements and accounting entries.

Sec. 02. Coverage. – This Manual shall be used by all local government units (LGUs).

Sec. 03. Legal Basis. – This Manual is prescribed by the Commission on Audit pursuant to Article IX-D, Section 2 par. (2) of the 1987 Constitution of the Republic of the Philippines which provides that:

"The Commission on Audit shall have exclusive authority, subject to the limitations in this Article, 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". (underscoring supplied)

Chapter 2. BASIC FEATURES AND POLICIES

Sec. 04. Basic Features and Policies. – The new government accounting system has the following basic features and policies, to wit:

- a. **Accrual Accounting.** A modified accrual basis of accounting is used. Under this method, all expenses shall be recognized when incurred. Income shall be on accrual basis (e.g. Share from Internal Revenue Collections) except for transactions where accrual basis is impractical (e.g. Market Fees) or when other methods may be required by law.
- b. **One Fund Concept.** This system adopts the one fund concept. Separate fund accounting shall be done only when specifically required by law or by a donor agency or when otherwise necessitated by circumstances subject to prior approval of the Commission. As required under Sections 308, 309 and 310 of the Local Government Code, separate books shall be maintained for the General Fund, Special Education Fund and Trust Fund.
- c. **Special Accounts in the General Fund.** Special accounts in the General Fund complete with subsidiary ledgers, shall be maintained for the following:

- I. Public utilities and other economic enterprises;

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Advanced Accounting I, *Running A Bureaucracy* Ma Gladys Cruz-Sta Rita, 2008-06-12 *Running a Bureaucracy* is the definitive guidebook for the Local Government Unit administrators public managers and elected officials in the Philippines Every chapter supplies valuable information and inspiration vital to the daily task of administrating managing and vision setting of the new Filipino public manager With up to date lessons how to s and anecdotes on fresh public management technologies in the Philippines and abroad this guidebook will take its readers to a journey of creative possibilities in professionalism excellence and high impact public service **Official Gazette** Philippines, 2012 Public Administration in Southeast Asia Evan M. Berman, 2017-09-25 While public administration practice and education in general has become considerably professionalized in the last decade existing knowledge on public administration in Southeast Asia is fragmented at best and often devoid of a useful reference While journal articles and government reports provide decentralized information *Public Administration in Southeast Asia* Thailand Philippines Malaysia Hong Kong and Macao takes a comprehensive and comparative look at the major components of administration systems The selection of countries and regions included reflects the diversity of Southeast Asia Organized by Country The handbook fills a critical need by bringing together leading scholars who provide an insider perspective and viewpoint on essential and advanced issues Divided into five sections each dedicated to a particular country the text outlines topics relevant to modern public administration including History and Political Context of Public Administration Decentralization and Local Governance Public Ethics and Corruption Performance Management Reforms Civil Service System Focusing on recent developments in public administration in these countries which are among the fastest growing economies in the world the book explores their practices and innovative approaches in public administration For many years people have been fascinated by the cultures peoples and governments of Southeast Asia and now they have a book that discusses the apparatus of government in Southeast Asia their agencies contexts processes and values **Center and Localities** Klaus Preschle, Gaudio C. Sosmeña (Jr.), 2007 Introduction to Public Administration in the Philippines Danilo R. Reyes, 2015 Philippines Philippines, 2003 Intellectual Property Rights and Commercialization of Agricultural Biotechnology Ronilo A. Beronio, 2008 Governments some views on their changing roles and strategies of governance Public goods and services governmental or proprietary The Department of Agriculture and its attached agencies goods and services governmental or proprietary Intellectual property rights property or rights Ownership of Public Intellectual property rights are public servants excluded Agricultural biotechnology a unique species of intellectual property Public officers and employees perpetual or emancipatory constitutional servanthood **The President's ... Socio-economic Report** Philippines. President, 2007 Handbook for the Establishment and Management of Integrated Protected Area Sub-funds Imelda V. Bacudo, 2001 Designed for protected area superintendents members of the protected area management boards and governmental officials

who would like to establish functional trust funds in the framework of the NIPAS law **Accountability + Performance**
Francisco Sypaco Tantuico,1994 **Socioeconomic Report** ,2004 **Grappling with Graft and Corruption** ,2003
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