

# 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;

# Manual For Government Accounting

**William J. Raftery**



## **Manual For Government Accounting:**

A Manual for Government Accounting United Nations. Department of Economic and Social Affairs,1970     A Manual for Government Accounting ,1970     **A Manual for Government Accounting** Naciones Unidas. Departamento de Asuntos Económicos y Sociales,1970     A Manual for government accounting ,1970     *Handbook of Governmental Accounting* Frederic Bogui,2008-12-19 Demystifying a growing and dynamic field Handbook of Governmental Accounting reflects the increasing complexity of this area enabling readers to grasp the intricate accounting that is involved as government expenditures multiply and governments engage in progressively complex transactions Drawing on the expertise of a distinguished group of cont     **Practice Manual on Government Accounting** Olubunmi Fayemi,1994     Handbook of Governmental Accounting and Finance Nicholas G. Apostolou,D. Larry Crumbley,1988 Federal state and local governments face difficult economic times and increased budgetary constraints as well as increased scrutiny of real and perceived mismanagement of finances and accounting This reference covers the major aspects of accounting financial planning and management for all levels of government Will provide up to date information on the multitude of different governmental accounting systems Brings together the expertise of over 50 experienced professionals and contains 180 exhibits that illustrate key concepts and present practical real world examples of important points Annual supplements will keep subscribers up to date with anticipated changes in government accounting and financial systems standards and procedures as the industry attempts to standardize these systems     **Manual of Government Accounting in New South Wales** ,1967  
*Reference Manual of Government Corporations as of June 30, 1945* United States. General Accounting Office,1945  
*Government Accounting and Financial Reporting Manual* William J. Raftery,     **Training Manual on Government Accounting and Financial Procedure ...** F. A. Parris,Barbados. Chief Secretary. Training section,1960     **Government Accounting and Financial Reporting Manual** William J. Raftery,1995     Governmental Accounting and Auditing Disclosure Manual 1995 Allan B. Afterman,Rowan Jones,Rowan H. Jones,1991-12-01     **Government Accounting and Auditing Update** Kurt Oestriecher,Mark S. Beasley,American Institute of Certified Public Accountants,2014     Arkansas County Government Accounting System Manual Ray Graham and Associates,Arkansas. County Court (Drew County),Arkansas. Quorum Court (Drew County),1977     *Accounting Manual for Use in Government Ministries, Departments and Cash Offices* Ondo State (Nigeria). Ministry of Finance and Economic Planning. Statistics Division,1976\*  
**Uniform Local Government Accounting System** South Carolina. Office of the Governor. Division of Administration,Municipal Association of South Carolina,1974     **A Manual for Elementary Federal Government Accounting** Charles I. Jenkins,Graduate School, USDA.,1957     A Public Manager's Guide to Government Accounting and Financial Reporting Paul E. Glick,1990     **Reference Manual of Government Corporations, General Accounting Office, as of June 30, 1945--Supplement** United States. General Accounting Office,1947

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