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The Government Accounting Manual (GAM) is prescribed by COA 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

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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

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GOVERNMENT ACCOUNTING MANUAL (GAM) For National Government Agencies Volume II Accounting Books, Registries, Records, Forms and Reports

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Accounting Division/Unit by fund cluster.
Only transactions not recorded in

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auditing rules and regulations embodied in the National Accounting and Auditing Manual and the Revised Manual of Instructions to Treasurers in order to

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keep abreast with modern trends of government accounting and auditing and progressive legislation on the subject.

GOVERNMENT ACCOUNTING AND AUDITING MANUAL VOLUME I

need now finds fruition in a new
Government Accounting and Auditing

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Manual (GAAM) which is hereby instituted and prescribed for use by all government agencies pertaining to the national, local and corporate sectors. The Government Accounting and Auditing Manual consists of three volumes, viz: Volume I — Government Auditing Rules and Regulations

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**GOVERNMENT ACCOUNTING AND
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PICPA , Philippine Institute of Certified Public Accountants. Certification and Auditing. Philippines Financial Reporting Standards Council (FRSC), established by the Board of Accountancy (a government agency) in 2006, establishes generally accepted

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accounting principles in the Philippines. The Philippine Securities and Exchange Commission (SEC) establishes the accounting framework to be used by companies that fall under its regulatory authority (most limited liability companies).

Accounting and accounting rules in

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The Philippine Association for
Government Budget Administration
(PAGBA), Inc. 2nd Quarterly Seminar and
Meeting 07 July 2016, Pryce Plaza Hotel,
Cagayan de Oro City By: LUZVI PANGAN
CHATTO Director IV Accounting Systems
Development and Other Services Office
Government Accountancy Sector

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Commission on Audit GOVERNMENT
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GOVERNMENT ACCOUNTING MANUAL - PAGBA

The Philippine Government Internal Audit Manual (PGIAM) was developed to empower Internal Auditors in performing their roles. It is divided into two parts:

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Part I – Guidelines outlines the basic concepts and principles of internal audit, and the policies and standards that will guide government agencies in

Philippine Government Internal Audit Manual

GOVERNMENT ACCOUNTING MANUAL for
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GOVERNMENT BUDGET
ADMINISTRATION (PAGBA) 3rd Quarterly
Seminar and Meeting 06 November
2015, Philippine Trade and Training
Center, Pasay City By: LOURDES M.
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A compilation of Philippine Accounting Standards (PAS) Philippine Financial Reporting Standards (PFRS) Philippine interpretations (PI) Philippine Standard on Auditing (PSA) Philippine Standards on Review Engagements (PSREs) Philippine Standards on Assurance Engagements (PSAEs) Philippine

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Council (IASC), and endorsed and amended by the International Accounting Standards Board (IASB). The IASB will also reissue standards in this series where it considers it appropriate.

Name Issued IAS 1 Presentation of Financial Statements 2007* IAS 2 Inventories 2005* IAS 3...

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