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finds fruition in a new Government Accounting and Auditing 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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July 2001 GAO/PCIE Financial Audit Manual Page 100-1.01 This introduction provides an overview of the methodology of the General Accounting Office (GAO) and the President's Council on Integrity and Efficiency (PCIE) for performing financial statement audits of federal entities, describes how the methodology relates to relevant auditing and

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

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the Philippine Public Sector Accounting Standards (PPSAS); c. COA Circular No. 2014-003 dated April 15, 2014 providing the implementing rules and guidelines on the Conversion from the Philippine Government Chart of Accounts under the New Government Accounting System per COA Circular No. 2004-008

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