

Republika ng Pilipinas  
(Republic of the Philippines)  
MINISTRI NG EDUKASYON, KULTURA AT ISPORTS  
(MINISTRY OF EDUCATION, CULTURE AND SPORTS)  
Manila

October 7, 1983

MECS MEMORANDUM  
No. 204, s. 1983

SEMINAR-WORKSHOP FOR ACCOUNTANTS/BOOKKEEPERS  
OF NATIONAL GOVERNMENT AGENCIES

To: Bureau Directors  
Regional Directors  
Cultural Agency Directors  
Chiefs of Services and Heads of Units  
Presidents, State Colleges and Universities  
Schools Superintendents  
Vocational School Superintendents/Administrators

1. Inclosed is a copy of a letter, dated September 12, 1983, of the Director, State Accounting and Auditing Center (SAAC), Commission on Audit, inviting accountants and bookkeepers of national government agencies to attend the course on National Government Accounting to be held at the SAAC Building, UP Campus, Don Mariano Marcos Avenue, Diliman, Quezon City on October 17-25, 1983.
2. Accountants and bookkeepers in the different offices of this Ministry are hereby authorized to attend the course. The seminar fee of P450 and traveling expenses of each participant shall be charged against the allotment of their respective offices, subject to availability of funds.
3. Officials and employees concerned should be advised accordingly.

(SGD.) ONOFRE D. CORPUZ  
Minister

Incl.:  
As stated

Reference:  
None

Allotment: 1--(D.O. 1-76)

To be indicated in the Perpetual Index under the following subjects:

CONFERENCE

OFFICIALS

WORKSHOP







(Inclosure to MECS Memorandum No. 204, s. 1983)

State Accounting and Auditing Center  
COMMISSION ON AUDIT  
Quezon City  
Tel. Nos. 95-46-88/97-64-93

September 12, 1983

The Minister  
Ministry of Education and Culture  
Arroceros, Manila

Attention: Personnel

Dear Sir/Madam :

The State Accounting and Auditing Center (SAAC) of the Commission on Audit will offer a course on National Government Accounting to be held at the SAAC Building, UP Campus, Don Mariano Marcos Avenue, Diliman, Quezon City (in front of the Philippine Atomic Energy Commission) on October 17-25, 1983.

The course is especially designed for the accounting personnel of national government agencies. The objective of the course is to orient the participants with the national government accounting system - the standard chart of accounts, the workflow, the accounting forms and the preparation of the trial balance and other financial reports. For your further reference, enclosed is a copy of the course syllabus.

We are now accepting nominations through telegrams. Confirmation telegrams will be sent to the accepted nominee/s which should be presented to the seminar coordinator upon registration. A seminar fee of P450.00 will be charged for each participant.

Thank you and we look forward to your participation.

Very truly yours,

(SGD.) EVELYN V. CREENCIA  
Director  
SAAC

A true copy









7-DAY SEMINAR/WORKSHOP ON NATIONAL GOVERNMENT ACCOUNTING  
AND THE STANDARD GOVERNMENT CHART OF ACCOUNTS FOR  
ACCOUNTANTS/BOOKKEEPERS OF NATIONAL  
GOVERNMENT AGENCIES

TRAINING DESIGN

Rationale

One of the major thrusts of the Commission is towards the ultimate professionalization of government accounting and auditing services in order to effectively discharge its duties and responsibilities. Aware of expanding role, the State Accounting and Auditing Center of the Commission on Audit, a training center instrumental in the implementation of this objective, offers courses related to government accounting and auditing to the different government agencies throughout the country.

One of these courses is the National Government Accounting Seminar a comprehensive course on government accounting and on the standard government chart of accounts. This training program is a continuing effort of the center to provide the participants with adequate knowledge on government systems and procedures to enhance their technical skills in the preparation of financial reports and statements which are the subject of audit. It also provides information on the latest changes and innovations in government accounting.

Objectives

This training for accountants and bookkeepers seeks to improve the knowledge and skills of the participants in the field of accounting in the government and to ensure the proper implementation of the COA Circular No. 78-92 which requires the use of the Standard Government Chart of Accounts.

Specifically it is intended:

- 1) to take up the accounting workflow, supporting documents, books of accounts and records used for the different transactions of national government agencies;
- 2) to introduce to them the Standard Government Chart of Accounts, its definition and advantages;
- 3) to illustrate and discuss the accounting entries used to record the typical transactions of an agency in the national government;



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- 4) to illustrate the proper preparation of financial reports and statements;
- 5) to take up the governing circulars and memorandums pertaining to the different transactions of national government agencies.

#### Site and Duration

This 7-day seminar shall be held at the State Accounting and Auditing Center, Commission on Audit, Quezon City on October 17-25, 1983.

#### Participants

This seminar/workshop shall be attended by bookkeepers and accountants of the national government agencies.

#### Training Staff/Resource Persons

The preparation of manuals and other training materials, implementation and evaluation of the course shall be conducted by the SAAAC. Resource persons shall come mainly from the Commission on Audit.

#### Course Content

The following shall be taken up during the seminar/workshops:

- 1) Briefing and Orientation - This is a discussion of the purpose of the seminar/workshop and how it will be conducted.
- 2) Overview on Government Accounting - This subject deals with the definition and objectives of government accounting and the standard government chart of accounts, its advantages and the latest innovations made. Further, it covers the presentation of the three sets of books: Agency Books, Treasury Books and COA Surplus. It also takes up the description of Accounts and the Coding Systems.
- 3) Accounting for Appropriations, Allotments and Obligations - This refers to the journal entries to take up receipt of Advice of Allotment, Notice of Cash Disbursement Ceiling and Incurrence of









Obligation. The proper accomplishment of the Journal and the Request for Obligation of Allotments shall likewise be illustrated.

- 4) Accounting for Disbursement - This discusses the accounting entries for different types of disbursements, the detailed flow of transactions and the books of accounts, records and forms used in the accounting of disbursements. The circulars and memorandums pertaining thereto will also be discussed.
- 5) Audit of Disbursements - This involves the discussion of audit procedures and techniques for the different kinds of disbursement and purchase of supplies and materials, and also the documentary requirements to support the propriety of disbursements.
- 6) Treasury Operations - This will include a discussion of the Remittance System and the TCAA System of treasury operations. It will include the preparation of Remittance Advices, Official Receipts, Statement of Account Current, TCAA Checks, Report of Checks Issued and Cancelled, Advice of TCAA Checks Issued and Released not subject to pre-audit. The revised procedure for reporting of national collections will also be taken up.
- 7) Decentralized Accounting - This is a presentation of the relationship between central and regional offices by way of flow of documents and illustration of accounting entries in the books of the central and regional offices as well as in the books of the regional office and the operating unit.
- 8) Accounting for Income - This centers on the discussion of the proper billing procedures and the journal entries taking up the billing of income and its classifications. It illustrates the proper preparation of bill forms and the Journal of Bills Rendered.
- 9) Accounting for Collections and Deposits - This focuses on the discussion of collection and remittance procedures and the journal entries taking up income and non-income receipts and deposits. The proper accomplishment of the Report of Collection and the Journal of Collection and Deposits shall also be illustrated.







- 10) Accounting for Miscellaneous Transactions - This is a discussion of the accounting entries taking up the following: supplies and materials, fixed assets, overdraft of allotments, overpaid salaries, refund of income, overcertification of payables and trust receipts. The detailed flow of transactions, accounting books and forms used shall also be taken up.
- 11) Audit of Property and Equipment - The discussion will focus on the audit techniques and procedures over the acquisition, utilization, custody, transfer and disposal of property and equipment. Covering circulars will likewise be discussed.
- 12) Preparation of Trial Balance, Adjusting and Closing Entries - This illustrates the accomplishment of the following: Subsidiary Ledger and General Ledger, the preparation of the Preliminary Trial Balance, Adjusting and Closing Entries and the Final Trial Balance.
- 13) Accounting Reports and Financial Statements - A discussion on the proforma of all accounting reports and financial statements to be submitted to the Central Office and all fiscal agencies in the government.

#### Course Methodology

The course includes lecture discussions, group dynamics, workshops, open forum to afford maximum effectiveness and better interaction among participants and lecturers.

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