

CHAPTER 2

INTRODUCTION TO NATIONAL GOVERNMENT ACCOUNTING

(Revised August 2023)

LEARNING OBJECTIVES:

At the end of the chapter, a student will be able to:

- a) Know the agencies which are tasked with organizational responsibility for accounting and accounting-related functions;
- b) Understand and explain the features of government accounting; and
- c) Know, in a bird's eye view, the accounting process in government.

ORGANIZATIONAL RESPONSIBILITY FOR ACCOUNTING AND ACCOUNTING-RELATED FUNCTIONS

Organizational responsibility for accounting functions is vested by law in:

- a) **GOVERNMENT AGENCIES** - consist of the various organizational units, i.e., national, local and government-owned and/or controlled corporations (GOCCs), including self-governing boards and commissions. Each agency is required to establish and maintain a system of accounting for its financial resources and operations in accordance with pertinent rules and regulations. Accounts should be kept in such detail as is necessary to meet the needs of agency management and furnish information to fiscal and control agencies, i.e., DBM, COA and BTR. (Sec. 111, PD 1445).

Fiscal responsibility rests directly with the chief or head of government agency. As such, he is primarily responsible for the installation and maintenance of the agency accounting system. The Accounting Unit, Division, or Department of the agency is under his supervision and control. (Sec. 2, PD 1445).

- b. **COMMISSION ON AUDIT (COA)**

The COA, thru the Government Accountancy Sector (formerly the Accountancy Office) keeps the general accounts of the national government, prescribes the standard chart of accounts, promulgates accounting rules and regulations and exercises technical supervision over the accounting functions of each agency. The Commission is mandated by the Constitution to submit to the President and the legislative body within the time fixed by law, an annual financial report of the government, its subdivisions, agencies and instrumentalities, including GOCCs and recommend measures necessary to improve efficiency and effectiveness. (Sec. 26, PD 1445)

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