



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS
OFFICE OF THE SECRETARY
MANILA

097-13 DPWH (P)
5-14-93

05 May 1993

DEPARTMENT ORDER)

No. **118** ^{new})
Series of 1993 ^{5/14})
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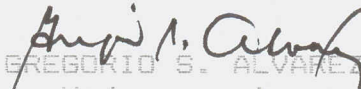
SUBJECT : Revisions of the Standard
Government Chart of Accounts
(SGCA) and Accounting Forms,
COA Cir. No. 91-368 dated
December 19, 1991

TO : Fiscal Controllers
Chief Accountants
Accountants
Bookkeepers and
Others concerned
This Department

The Standard Government Chart of Accounts and Accounting Forms have just undergone some revisions in order to cope with the changing time as government transactions and services have swelled in quantum number and became more complex and sophisticated. For this purpose, a 3-day Seminar was conducted by Commission on Audit to implement the provisions of COA Cir. No. 91-368 dated December 19, 1991.

Prior to its implementation on July 1, 1993 some of the affected General Ledger Accounts are to be converted to new Accounts on June 30, 1993, see attachment. For more detailed guidelines and procedure refer to Government Accounting and Auditing Manual, Volumes I, II and III, 1992 Edition.

For dissimulation to, and compliance of, all concerned.


GREGORIO S. ALVAREZ
Undersecretary