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DEFERMENT OF COA RESOLUTION NO. 2014-003 DATED JANUARY 24, 2014 FOR THE ADOPTION OF THE PHILIPPINE PUBLIC SECTOR ACCOUNTING STANDARDS (PPSAS) IN THE LOCAL GOVERNMENT SECTOR

COA Resolution No. 2015-009, March 09, 2015

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Adopted: 09 March 2015
Date Filed: 18 March 2015
WHEREAS, COA Resolution No. 2014-003 dated January 24, 2014 prescribed the adoption of the Philippine Public Sector Accounting Standards (PPSAS) effective January 1, 2014;

WHEREAS, PPSAS shall be applied to National Government Agencies (NGAs), Local Government Units (LGUs) and Government-Owned and/or Controlled Corporations (GOCCs) not considered as Government Business Enterprises (GBEs);

WHEREAS, COA Officials and Auditors from the Local Government Sector attested that several issues and concerns regarding standards to be applied to LGUs still remained unresolved;

WHEREAS, Regional Directors and other COA officials including Auditors from the Regional Offices and accountants from the LGUs had not yet attended the training seminar on PPSAS;

NOW, THEREFORE, the Commission Proper resolves, as it does hereby resolve, that the Adoption of PPSAS for Local Government Sector be effective January 1, 2015.

This Resolution amends pertinent provisions of COA Resolution No. 2014-003 dated January 24, 2014, as regards to the effectivity for the adoption of PPSAS for the Local Government Sector.

This Resolution takes effect upon its approval.

Done this 9th day of March 2015 at Quezon City, Philippines.

(SGD) HEIDI L. MENDOZA

(SGD) JOSE A. FABIA

Commissioner

Commissioner

Officer-in-Charge

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