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information leading

to the conviction of

the person or

persons

responsible for

illegally shooting

and killing an elk

on the North

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Changes . For ease of reference, the key changes in this document compared to the Department of Health and Social Care Group Accounting Manual 2018-2019 (GAM 2018-19) are set out

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Department (FD),
Government of
Puducherry, has
decided to receive
payments
electronically. e-
payment is a mode
of payment in
addition to the
conventional*

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*methods of
payment offered by
the Government of
Puducherry.*

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Accounting Policy
Manual includes
high-level policies*
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*and procedures to
ensure that
financial activity is
recorded
accurately and
consistently across
organizations, so
that government-
wide financial
statements will
comply with
authoritative
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(GASB) and
legislative
standards.

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MANUAL (GAM) For
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Agencies Volume III
Page 19/35

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The Revised Chart
of Accounts
(Updated 2015)
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Accountability
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This revised
Budget and
Accounting Policy
Manual consists of
thirteen chapters
and focuses on

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*statewide budget
and accounting
policies. Step by
step instructions
for processing
transactions (and
associated
requirements) are
now found in First
State Financials
training materials.*

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of the Accounting
Manual is to
provide campus
accounting officers
with direction and
guidance in
connection with*

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*those accounting
transactions,
procedures, and
reports that should
be uniform
throughout the
University.*

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*a) in accordance
with IAS 8*

*Accounting
Policies, Changes
in Accounting
Estimates and
Errors, accounting
policies set out in
IFRSs need not be
applied when the
effect of applying
them is immaterial;*

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*b) in accordance
with IAS 1
Presentation of
Financial
Statements,
applying the
concept of
materiality means
that a specific
disclosure
requirement in ...*

*GRAS-Government
Receipt Accounting
Page 27/35*

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*understanding of
the complex issues
involved. The
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The Government
Accountability
Office (GAO) is a*

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*legislative branch
government
agency that
provides auditing,
evaluation, and
investigative
services for the
United States
Congress. It is the
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institution of the
federal
government of the
United States*

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Government of
Maharashtra, has
decided to receive
payments
electronically. e-
payment is a mode
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methods of
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