

August 2, 1993

MEMORANDUM NO. 101,  
Series of 1993

T O: Head, Accounting Division  
Head, Cash Division  
Head, Supply and Property Division

R E: Revised Accounting Forms and Reports

You are hereby informed that the new Government Accounting and Auditing Manual (GAAM) following the provisions of COA Circular No. 91-361 dated 19 December 1991, is composed of three (3) volumes:

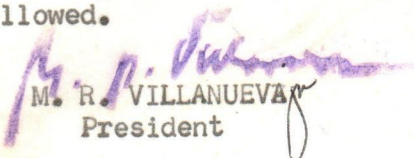
Volume I	- Government Auditing Rules and Regulations
Volume II	- Government Accounting
Volume III	- Government Auditing Standards and Procedures and Internal Control Systems

Part of Volume II provides the different books of accounts, accounting forms and reports for implementation by all national government agencies.

In this connection, please take note of the assigned responsibilities indicated in the tabulation and effect the immediate preparation and submission of the required documents.

Attached are photocopies of the forms and the corresponding instructions for use by the above offices. Sample formats for general use are still being prepared for individual reproduction (mimeographing only). Forms which are not consistent with the attached ones shall be discontinued. Use of existing supplies shall be allowed only until exhausted. Accountability reports covered by specific circulars/memoranda (COA and DBM) are not covered by the provision.

Please follow the deadlines set in the submission of reports through the ICU Office which shall take charge of seeing to it that the provisions of the GAAM are followed.

  
M. R. VILLANUEVA  
President

cc: OVPA  
OBA  
ICU  
FMO