

**GOVERNMENT ACCOUNTING MANUAL  
(GAM)  
For National Government Agencies**

**Volume II  
Accounting Books, Registries, Records, Forms and Reports**

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5	General Ledgers	9	This ledger summarizes all transactions recorded in the GJ and special journal (e.g. CRJ, CDJ, CkDJ, etc.) maintained in the Accounting Division/Unit. The ledger sheet is arranged in the same order or sequence of the accounts appearing in the RCA. Postings to this ledger shall come directly from the General and Special Journals.
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7-C	Registry of Revenue and Other Receipts – Internally Generated Funds (Off-Budgetary Funds – Retained Income Funds)/ Business Related Funds	19	This registry shall be maintained by the Budget Division/Unit of the entity for the following fund clusters: 1. Internally Generated Funds (Off-Budgetary – Retained Income Funds) 2. Business Related Funds
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8	Registry of Appropriations and Allotments	23-24	This Registry shall be maintained by fund cluster by the Budget Division/Unit of each government entity to ensure that allotment releases are within the authorized appropriation. Separate registry shall be maintained for prior year's appropriations.
9-A	Registry of Allotments, Obligations and Disbursements – Personnel Services	26	This registry shall be maintained by the Budget Division/Unit by Appropriations Act, fund cluster, by Major Final Output (MFO) or Program/Activity/Project (PAP) for personnel services.
9-B	Registry of Allotments, Obligations and Disbursements – Maintenance and Other Operating Expenses	28	This registry shall be maintained by the Budget Division/Unit by Appropriations Act, fund cluster, by Major Final Output (MFO) or Program/Activity/Project (PAP) for maintenance and other operating expenses.
9-C	Registry of Allotments, Obligations and Disbursements – Financial Expenses	30	This registry shall be maintained by the Budget Division/Unit by Appropriations Act, fund cluster, by Major Final Output (MFO) or Program/Activity/Project (PAP) for financial expenses.
9-D	Registry of Allotments, Obligations and Disbursements – Capital Outlays	32	This registry shall be maintained by the Budget Division/Unit by Appropriations Act, fund cluster, by Major Final Output

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			(MFO) or Program/Activity/Project (PAP) for capital outlays.
10-A	Registry of Budget, Utilization and Disbursements – Personnel Services	34	This registry shall be maintained by the Budget Division/Unit of each entity by fund cluster, by MFO or PAP for Personnel Services.
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10-D	Registry of Budget, Utilization and Disbursements –Capital Outlays	40	This Registry shall be maintained by the Budget Unit of each entity by fund cluster, by MFO or PAP for capital outlays.
11	Obligation Request and Status	42	This form shall be used by the Requesting/ Originating Offices in the utilization of their approved budget allocations per GAARD and other budget laws/authority. It shall be maintained by fund cluster.
12	Notice of Obligation Request and Status Adjustment	44	This form shall be used by the Accounting Division/Unit to adjust excess/under obligation. The Accounting Staff-in-Charge shall put a check mark in every respective item where the adjustments are attributable to.
13	Report of Advice to Debit Account Issued	46	This report shall be used by the Disbursing Officer to report daily or as often as necessary his/her disbursements made through ADA. It shall include cancelled ADA and be maintained by fund cluster. One (1) report shall be prepared for each bank account which shall be the basis for the preparation of JEV.
14	Budget Utilization Request and Status	48	This form shall be used by the Requesting/ Originating Offices in the utilization of their approved budget allocations for off budgetary and custodial funds such as SAGF, Internally generated funds, Business related funds and Trust funds.
15	Notice of Budget Utilization Request and Status Adjustment	50	This form shall be used by the Accounting Unit to adjust excess/under utilization. The Accounting Staff-in-Charge shall put a check mark in every respective item where the adjustments are attributable to.
16	Quarterly Physical Report of Operation – BAR No.1	52	The QPRO shall reflect the agency's/OU's actual physical accomplishments as of a given quarter, in terms of the performance measures indicated in its Physical Plan (BED No. 2). This report shall be prepared capturing all fund sources. This shall be submitted to DBM and COA not later than the

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			30th day following the end of the quarter.
17	Statement of Appropriations, Allotments, Obligations, Disbursements and Balances – FAR No.1	54-55	Prepared by all agencies' Central Offices/Regional Offices/Operating units in reporting the appropriations, the allotments received the obligations, the disbursements made and balances for the reporting period.
18	Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures – FAR No.1-A	58-59	Prepared by all agencies' Central Offices/Regional Offices/Operating units in reporting the appropriations, the allotments received, the obligations, the disbursements made and balances by object of expenditures for the reporting period.
19	List of Allotments and Sub-Allotments – FAR No. 1-B	62	The list of Allotments and Sub-Allotments shall be prepared to support the quarterly SAAODB per FAR No. 1.
20	Statement of Approved Budget, Utilizations, Disbursements and Balances – FAR No. 2	64	The agency SABUDB for Off-Budget Funds shall be:  1. Prepared by all agencies' Central Offices/ROs/OUs with authority to use their revenue in reporting the budgeted income received, the utilizations made, disbursements and balances for the reporting period.
21	Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures – FAR No. 2-A	67-68	The agency SABUDBOE for Off-Budget Funds shall be:  1. Prepared by all agencies' Central Offices/ROs/OUs with authority to use their revenue in reporting budgeted income received, the utilizations made, disbursements and balances for the reporting period.
22	Aging of Due and Demandable Obligations – FAR No. 3	71	The ADDO shall be:  1. Prepared by agencies central offices/regional offices/operating units. Adopt the UACS Code per COA-DBM-DOF Joint Circular No. 2013-1 dated 6 August 2013.  2. Certified correct by the Budget Officer (data on Obligation Request number and amount) and Chief Accountant (data on the aging of Due and Demandable Obligations) and approved by the Head of Department/Agency/Authorized Representative as recommended by the Director of FMS  3. Due for submission to COA and DBM within 30 days

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			after the end of the year.
23	Monthly Report of Disbursements – FAR No. 4	73	<p>The MRD shall be:</p> <ol style="list-style-type: none"> <li>1. Prepared indicating all authorized disbursements of the agency/OU by type and by allotment class, showing the totals by disbursement authority issued.</li> <li>2. Certified Correct by the Chief Accountant/Head of Accounting Unit and approved by Head of Agency/Authorized Representative.</li> <li>3. Submitted to the DBM and COA - GAS.</li> </ol> <p>In submitting their reports to DBM, agencies and OUs under the coverage of DBM Central Office shall submit their reports directly to the Budget and Management Bureau (BMB) concerned. In the case however of DepEd, DOH, DPWH, TESDA, SUCs, CHED, their ROs and lowest OUs shall submit their reports directly to the DBM RO concerned. It is understood that the lowest operating unit shall likewise submit the reports to their next higher level unit for consolidation and transmittal to their Central Office. The CO of these departments/agencies shall submit the consolidated department/agency report to the DBM - BMB concerned.</p> <ol style="list-style-type: none"> <li>4. Due for submission to DBM and COA on or before the 30th day of the following month covered by the report.</li> </ol>
24	Quarterly Report of Revenue and Other Receipts – FAR No. 5	75	This QRROR shall reflect the agency's/OUs actual revenue and other receipts collections from all sources remitted with the BTr and deposited in other AGDB, for the budget year, broken down by quarter. This shall be submitted to COA,DBM and BTr within 30 days after the end of each quarter.
25	Notice of Dishonored Checks	77	
26	Report of Collection and Deposit	78	The Collecting Officer/Cashier shall prepare this report to record his/her collections and deposits to an AGDB as of specific date and shall be maintained by fund cluster.
27	Cash Receipts Register	81	The CRReg shall be used by field offices without complete set of books to record the cash collections and deposits in the books of their mother unit (central/regional/division office)
28	Order of Payment	84	The Accounting Division/Unit shall prepare this form based on

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			a Bill and it shall be prepared for each payor
29	Cash Receipts Record	86	Each Collecting Officer/Accountable Officer shall maintain this record to monitor his/her accountability. All transactions for the day shall be recorded immediately and a balance (Undeposited Collection) shall be extracted.
30	Registry of Allotments and Notice of Cash Allocation	88	The RANCA shall be maintained by the Accounting Division/Unit to determine the amount of allotments not covered by NCA and to monitor available NCA.
31	Registry of Allotment and Notice of Transfer of Allocation	90	The RANTA shall be maintained by the Accounting Division/Unit to determine the amount of allotments not covered by NTA and to monitor available NTA.
32	Disbursement Vouchers	92	The DV is a form used to pay an obligation to employees/individuals/agencies/creditors for goods purchased or services rendered. It shall be prepared by the Requesting Office/Unit. The Accounting Division/Unit shall stamp on the face of this form the date of receipt from the requesting unit.
33	Payroll	94	The Payroll is a form used by an agency/entity to pay salaries, wages, PERA, and other monetary benefits to its officers/employees for a specific period of time or on a given date.
34	Check and Advices to Debit Account Disbursements Record	96	The CkADADRec shall be maintained by each Disbursing/Accountable Officer, by fund cluster, to record/monitor all checks drawn (MDS or Commercial) and ADAs issued by him/her during the day. Whether released or unreleased, checks/ADAs shall be recorded immediately and the NCA/Bank balance shall be extracted
35	Report of Checks Issued	98	This report shall be used by the Disbursing Officer to report daily or as often as necessary his/her disbursements made through checks. It shall include cancelled checks and be maintained by fund cluster. One (1) report shall be prepared for each bank account which shall be the basis for the preparation of JEV.
36	Journal Entry Voucher	100	This form shall be used to record all transactions of the NGAs, whether cash receipts, cash disbursements or non-cash transactions. Accounting journal entries shall be reflected therein and it shall serve as the basis for recording in the books of accounts.

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37	Cash in Bank Register	102	The CBReg shall be used by field offices without complete set of books to record the deposits and payments/checks in the books of their mother unit (central/regional/division office).
38	Index of Payments	104	The IP is used by the Accounting Division/Unit to record/monitor payments made to each creditor/payee. It shall be maintained by fund cluster.
39	Advice of Checks Issued and Cancelled	106-107	The ACIC is a report prepared and submitted at least daily by an agency/entity to the GSB to enable the payees to encash/negotiate the issued checks. The advice shall be promptly submitted to the GSB
40	Cash Disbursements Record	110	This record shall be maintained by each Disbursing/Accountable Officer to monitor the cash advance balance. All transactions for the day shall be recorded immediately. It shall be maintained by fund cluster.
41	Report of Cash Disbursements	112	This report shall be prepared by the Disbursing Officer to liquidate his/her cash advances for payment of salaries, wages, honoraria, allowances, and other personnel benefits, current operating expenses, and special purpose/time-bound undertakings. It shall be maintained by fund cluster.
42	List of Due and Demandable Accounts Payable –Authority to Debit Accounts	114	The LDDAP-ADA is an accountable form used as an authorization issued by the NGA/OU to the MDS-GSB instructing the bank to debit a specified amount from its available NCA to pay the creditors/payees listed in the upper portion of the LDDAP-ADA.
43	Cash Disbursements Register	117	The CDReg shall be used by field offices without complete set of books to record, monitor and report transactions involving the cash advances/payments charged thereto, and liquidating thereof by disbursing accountable officer.
44	Liquidation Report	119	The LR shall be used to liquidate cash advances for travel and related expenses by the employees/officers concerned of the agency/entity. It shall be supported by the required supporting documents. This shall be prepared by fund cluster.
45	Itinerary of Travel	121	This form shall be used by the official/employee of the agency/entity making the travel to show the detailed itinerary of travel before and after the travel and shall be attached to all claims for traveling expenses (cash advance for travel and actual expenses). This shall be prepared by fund cluster.

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46	Reimbursement Expense Receipt	123	The RER is used to support the expenses which cannot be conveniently issued official receipts/invoice. It shall be submitted to the Accounting Division/Unit together with the LR and other supporting documents. It shall be prepared by fund cluster
47	Certificate of Travel Completed	125	The CTC is a form used by officers/employees concerned to confirm that he/she has completed the travel or otherwise, based on the approved itinerary. It is one of the supporting documents to liquidate cash advances for travel. It shall be prepared by fund cluster.
48	Petty Cash Vouchers	127	
49	Report on Paid Petty Cash Vouchers	129	The RPPCV shall be prepared by the PCFC to replenish his/her PCF. All liquidated PCVs shall be attached together with all the supporting documents.
50	Petty Cash Fund Record	131	Each PCFC shall maintain this PCFR to record his/her cash advance, utilization and replenishment made and to monitor the PCF balance. All transactions for the day shall be recorded immediately.
51	Petty Cash Fund Register	133	The PCFReg shall be maintained by the Petty Cash Fund Custodian (PCFC) of Government Units without complete set of books of accounts to monitor/summarize the Petty Cash Fund (PCF) established/replenished and the disbursements charged thereto.
52	Advice to Debit Account Disbursement Journal	135	This special journal is used by the Accounting Division/Unit to record the disbursements through LDDAP-ADA made by the Disbursing Officer/Cashier. It shall be maintained by fund cluster.
53	Summary of List of Due and Demandable Accounts Payable- Advice to Debit Accounts Issued and Invalidated Advice to Debit Account Entries	137	The SLIIAE is used by the Cash/Treasury Unit to summarize the LDDAP-ADA issued and the invalidated ADA entries and shall serve as advance information to the BTr on the cash requirements of the agency pertaining to their AP. It shall be prepared daily and supported with copy of the LDDAP-ADAs.
54	Schedule of Accounts Payable	139	This form shall be used by the Accounting Division/Unit in the preparation of the list of accounts payable. It shall be prepared by fund cluster.
55	Schedule of Accounts Receivable	141	This form shall be used by the Accounting Division/Unit in the preparation of the list of accounts receivable. It shall be

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			prepared by fund cluster.
56	Registry of Accounts Written-Off	143	This Registry is used to record and monitor accounts that were written off by the agency/entity maintained per fund cluster.
57	Supplies Ledger Card	145	The SLC is a form used in the Accounting Division/Unit for each type of supplies to record all receipts and issues made. It shall be maintained by fund cluster.
58	Stock Card	147	The SC is a form used in the Supply and/or Property Division/Unit for each type of supplies to record all receipts and issues made. It shall be maintained by fund cluster.
59	Inventory Custodian Slip	149	The ICS is a form used by the Supply and/or Property Custodian to issue tangible items amounting to less than ₱15,000 to end-user to establish accountability over them.
60	Purchase Request	151	The PR is a form used by the Supply and/or Property Custodian for purchasing goods/supplies/property if the item/s requested is/are not available on stock. It shall be prepared by fund cluster.
61	Purchase Order	153	The PO is a form/document used by the agency/entity, addressed to a supplier, to deliver specific quantities of supplies/goods/property subject to the terms and conditions contained in the PO.
62	Inspection and Acceptance Report	155	The IAR is a report submitted by the Inspection Officer/Committee and the Supply and/or Property Custodian on the inspection and acceptance, respectively, of the purchased supplies/goods/equipment/property.
63	Requisition and Issue Slip	157	The RIS shall be used by the Requisitioning Division/Office to request supplies/goods/ equipment/property carried in stock and by the Supply and/or Property Division/Unit to issue the items requested.
64	Report of Supplies and Materials Issued	159	The RSMI is a form prepared by the Supply and/or Property Division/Unit to report/summarize all issues of inventories (by stock number) during the day.
65	Waste Materials Report	161	The WMR shall be used by the Supply and/or Property Custodian to report all waste materials previously taken up in the books of accounts as assets or in his/her custody so that they may be properly disposed of and derecognized from the books.

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66	Report on the Physical Count of Inventories	163	The RPCI is a form used to report the physical count of inventory items by type such as Office Supplies Inventory; Accountable Forms Inventory; Medical, Dental and Laboratory Supplies Inventory; Food Supplies Inventory, etc. which are owned by the agency/entity. It shall be prepared semi-annually by the Inventory Committee and by fund cluster.
67	Report of Accountability for Accountable Forms	165	The RAAF is used by each Accountable Officer to report the result of the physical count of all accountable forms, with or without face value such as checks, stamps, official receipts, LDDAP-ADA, etc., in his/her custody. It shall be prepared monthly and by fund cluster.
68	Investment Property Ledger Card	167	The IPLC shall be maintained by the Accounting Division/Unit for each class of investment property. The Accounting Staff in charge of maintaining this ledger shall record promptly the acquisition, description, custody, estimated life, depreciation, impairment, disposal, repair history and other information about the property. It shall be prepared by fund cluster.
69	Registry of Heritage Assets	169	This Registry is used to record and monitor heritage assets owned by the agency/entity which are not recognized in the books of accounts. It shall be maintained by the Accounting Division/Unit per fund cluster and kept in a perpetual manner.
69-A	Registry of Heritage Assets – Summary	171	This form shall be used to summarize the cost of specific heritage asset which is recorded in the individual Registries. This summary shall be maintained by the Accounting Division/Unit by fund cluster and kept in a perpetual manner.
70	Property Card	173	The PC shall be maintained in the Supply and/or Property Division/Unit for each class of PPE. The Supply and/or Property Custodian shall record promptly the acquisition (based on the IAR and other supporting documents), issue/transfer/disposal and the description/information about the asset. It shall be maintained by fund cluster.
71	Construction in Progress Ledger Card	175	The CIPLC shall be kept in the Accounting Unit for each project. The Accounting Staff in charge in maintaining the CIPLC shall record promptly the construction costs and other information about the asset constructed. It shall be maintained per fund cluster.
72	Property, Plant and Equipment Ledger Card	177	The PPELC shall be kept in the Accounting Division/Unit for each class of PPE. The Accounting Staff in charge in

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			maintaining the PPELC shall record promptly the acquisition, description, custody, estimated life, depreciation, impairment, issue/transfers/disposal, repair history and other information about the property. It shall be maintained by fund cluster.
73	Property Acknowledgement Receipt	179	The PAR shall be used in the Supply and/or Property Division/Unit to record the issue of PPE to end-user. It shall be maintained by fund cluster. It shall be renewed every three years or every time there is a change in custodianship/user of the property.
74	Report on the Physical Count of Property, Plant and Equipment	181	The RPCPPE is the form used to report on the physical count of PPE by type such as land, land improvements, infrastructure, building and other structures, machinery and equipment, transportation equipment, furniture, fixtures and books, etc. which are owned by the agency. It shall be prepared yearly by fund cluster.
75	Inventory and Inspection Report of Unserviceable Property	183	The IIRUP is a report prepared by the Supply and/or Property Unit as basis to record dropping from the books the unserviceable properties carried in the PPE accounts.
76	Report of Lost, Stolen, Damaged, Destroyed Property	186	This form shall be used by the Accountable Officer to report or notify the auditor of the COA, the Chief Accountant and all others concerned of the lost, stolen, damaged or destroyed property.
77	Property Transfer Report	189	This form shall be used when there are transfers of property from one Accountable Officer/Agency/Fund Cluster to another Accountable Officer/Agency/Fund Cluster.
78	Biological Assets Property Card	191	The BAPC shall be kept by the Biological Asset/s Caretaker or Officer-in-charge for each class or type of biological asset to record promptly the acquisition, description, custody, transfer, disposal and other information about the property.
79	Quarterly Report of Biological Assets	193	The form is used to report the biological asset/s on a quarterly basis by the Biological Asset/s Caretaker or Officer-in-charge for each type of biological asset. It shall be prepared quarterly by fund cluster.
80	Bank Reconciliation Statement – MDS accounts	195	
81	Bank Reconciliation Statement – AGDB accounts	196	