



Republic of the Philippines
Department of Environment and Natural Resources
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MEMORANDUM

FOR : **All Regional Directors**
Region 1-13, NCR, and CAR

All Bureau Directors
BMB, ERDB, FMB and LMB

ATTENTION : **REGIONAL / BUREAU ACCOUNTANTS**

FROM : **UNDERSECRETARY**
Administration, Finance, Human Resource and
Information Systems

SUBJECT : **FULL ADAPTATION OF THE GOVERNMENT**
ACCOUNTING MANUAL (GAM) IN FINANCIAL
REPORTING

DATE : **AUG 3 1 2017**

Pursuant to Chapter II Sec. 13 of the Government Accounting Manual (GAM) the books of accounts shall be maintained by FUND CLUSTER as follows:

<u>Code</u>	<u>Description</u>
01	Regular Agency Fund
02	Foreign Assisted Projects Fund
03	Special Accounts-Locally Funded/Domestic Grants Fund
04	Special Accounts-Locally Funded/Foreign Grants Fund
05	Internally Generated Funds
06	Business Related Funds
07	Trust Receipts

In this regard, all operating units of the Department of Environment and Natural Resources (DENR) shall adhere to the abovementioned provision starting 3rd quarter of CY 2017. Conforming to this provision will facilitate the preparation of the consolidation of the financial reports to be submitted to the Commission on Audit (COA).

Kindly see attached Annex "A" for your reference.

For inquiries and clarification, kindly contact Mr. Celestino Santos or Mr. Francis Castro of the Accounting Division – Central Office in the direct line (02) 928-0254 or VOIP# 1017/1020

For strict compliance.

ATTY. ERNESTO D. ADOBO, JR., CESO I.