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finds fruition in a new Government Accounting and Auditing Manual (GAAM) which is hereby instituted and prescribed for use by all government agencies pertaining to the national, local and corporate sectors. The Government Accounting and Auditing Manual consists of three volumes, viz: Volume I – Government Auditing Rules and Regulations

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finalization of the Government Accounting Manual (GAM) for NGAs, the need to provide additional accounts for some financial transactions and to modify some existing account codes and description came about. These revisions will enable the agencies to properly recognize and present their financial transactions.

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