

Chapter 1

INTRODUCTION

Sec. 1. Basis. The Chart of Accounts as Object Code in the Unified Accounts Code Structure (UACS) is based, primarily, on the following:

- a. COA Circular No. 2013-002 dated January 30, 2013 prescribing the adoption of the Revised Chart of Accounts (RCA) for National Government Agencies (NGAs) effective January 1, 2014;
- b. COA Resolution No. 2014-003 dated January 24, 2014 prescribing the adoption of the Philippine Public Sector Accounting Standards (PPSAS);
- c. COA Circular No. 2014-003 dated April 15, 2014 providing the implementing rules and guidelines on the Conversion from the Philippine Government Chart of Accounts under the New Government Accounting System per COA Circular No. 2004-008 dated September 20, 2004, as amended, to the Revised Chart of Accounts for NGAs;
- d. COA-DBM-DOF Joint Circular No. 2013-1 dated August 6, 2013 prescribing the UACS; and
- e. COA-DBM-DOF Joint Circular No. 2014-1 dated November 7, 2014 providing the enhancement of UACS prescribed under COA-DBM-DOF Joint Circular No. 2013-1.

During the initial implementation of the PPSAS and the UACS, and during the 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. This Chart of Accounts as Object Code in the UACS, Volume III of the GAM for NGAs, includes additional and modified accounts.

Sec. 2. Contents. This Volume consists of the following:

- a. Chapter 1 – Introduction
- b. Chapter 2 – List of Accounts

This contains the lists of accounts per RCA and the additional accounts prescribed under COA Circular No. 2014-003. The codes per RCA, UACS sub-codes and the combined codes or the UACS object codes were presented.

- c. Chapter 3 – Description of Accounts

The descriptions of all the accounts in the list are presented, except for the sub-object codes in the UACS. These sub-object codes shall follow the description of the RCA account.

Chapter 2

LIST OF ACCOUNTS

Account Title	RCA Code	UACS Sub- Object Code	UACS Object Code	Covering PPSAS
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Assets

Cash and Cash Equivalents

PPSAS 2, 28,
29 & 30

Cash on Hand

Cash-Collecting Officers	10101010	00	1010101000
Petty Cash	10101020	00	1010102000

Cash in Bank-Local Currency

PPSAS 2, 28,
29 & 30

Cash in Bank-Local Currency, Bangko Sentral Ng Pilipinas	10102010	00	1010201000
Cash in Bank-Local Currency, Current Account	10102020	00	1010202000
Cash in Bank-Local Currency, Current Account-Allied Bank	10102020	01	1010202001
Cash in Bank-Local Currency, Current Account-Amanah Bank	10102020	02	1010202002
Cash in Bank-Local Currency, Current Account-Asia United Bank Corporation	10102020	03	1010202003
Cash in Bank-Local Currency, Current Account-Australia and New Zealand Bank	10102020	04	1010202004
Cash in Bank-Local Currency, Current Account-Banco de Oro (BDO)	10102020	05	1010202005
Cash in Bank-Local Currency, Current Account-Bangkok Bank	10102020	06	1010202006
Cash in Bank-Local Currency, Current Account-Bangkok Bank Public Company Limited	10102020	07	1010202007
Cash in Bank-Local Currency, Current Account-Bank of China	10102020	08	1010202008
Cash in Bank-Local Currency, Current Account-Bank of Commerce	10102020	09	1010202009
Cash in Bank-Local Currency, Current Account-Bank of the Philippine Islands (BPI)	10102020	10	1010202010
Cash in Bank-Local Currency, Current Account-Bank of Tokyo	10102020	11	1010202011
Cash in Bank-Local Currency, Current Account-China Banking Corporation	10102020	12	1010202012
Cash in Bank-Local Currency, Current Account-Chinatrust Commercial Bank	10102020	13	1010202013
Cash in Bank-Local Currency, Current Account-Citibank	10102020	14	1010202014
Cash in Bank-Local Currency, Current Account-Deutsche Bank AG	10102020	15	1010202015
Cash in Bank-Local Currency, Current Account-Development Bank of the Philippines (DBP)	10102020	16	1010202016
Cash in Bank-Local Currency, Current Account-East-West Banking Corporation	10102020	17	1010202017
Cash in Bank-Local Currency, Current Account-Equitable PCI Bank	10102020	18	1010202018
Cash in Bank-Local Currency, Current Account-First Consolidated Bank (FCB)	10102020	19	1010202019

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Cash in Bank-Local Currency, Current Account-Fuji-Mizuho Bank	10102020	20	1010202020	
Cash in Bank-Local Currency, Current Account-Hong Kong and Shanghai Banking Corp	10102020	21	1010202021	
Cash in Bank-Local Currency, Current Account-International Commercial Bank of China	10102020	22	1010202022	
Cash in Bank-Local Currency, Current Account-International Exchange Bank	10102020	23	1010202023	
Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP)	10102020	24	1010202024	
Cash in Bank-Local Currency, Current Account-Maybank Philippines	10102020	25	1010202025	
Cash in Bank-Local Currency, Current Account-Metropolitan and Trust Co	10102020	26	1010202026	
Cash in Bank-Local Currency, Current Account-Philippine Bank of Communication	10102020	27	1010202027	
Cash in Bank-Local Currency, Current Account-Philippine Business Bank	10102020	28	1010202028	
Cash in Bank-Local Currency, Current Account-Philippine National Bank (PNB)	10102020	29	1010202029	
Cash in Bank-Local Currency, Current Account-Philippine Postal Savings Bank (PPSB)	10102020	30	1010202030	
Cash in Bank-Local Currency, Current Account-Philippine Trust Company	10102020	31	1010202031	
Cash in Bank-Local Currency, Current Account-Philippine Veterans Bank (PVB)	10102020	32	1010202032	
Cash in Bank-Local Currency, Current Account-Rizal Commercial Banking Corp (RCBC)	10102020	33	1010202033	
Cash in Bank-Local Currency, Current Account-Robinsons Bank	10102020	34	1010202034	
Cash in Bank-Local Currency, Current Account-Security Bank	10102020	35	1010202035	
Cash in Bank-Local Currency, Current Account-Standard Chartered Bank	10102020	36	1010202036	
Cash in Bank-Local Currency, Current Account-Sterling Bank of Asia	10102020	37	1010202037	
Cash in Bank-Local Currency, Current Account-Union Bank of the Philippines	10102020	38	1010202038	
Cash in Bank-Local Currency, Current Account-United Coconut Planters Bank (UCPB)	10102020	39	1010202039	
Cash in Bank-Local Currency, Savings Account	10102030	00	1010203000	
Cash in Bank-Local Currency, Savings Accounts-LBP	10102030	01	1010203001	
Cash in Bank-Local Currency, Savings Accounts-DBP	10102030	02	1010203002	
Cash in Bank-Local Currency, Savings Accounts-PVB	10102030	03	1010203003	
Cash in Bank-Local Currency, Savings Accounts-PNB	10102030	04	1010203004	
Cash in Bank-Local Currency, Savings Accounts-Philippine Amanah Bank (PAB)	10102030	05	1010203005	
Cash in Bank-Local Currency, Savings Accounts-Philippine Post Savings Bank (PPSB)	10102030	06	1010203006	
Cash in Bank-Local Currency, Savings Accounts-UCPB	10102030	07	1010203007	
Cash in Bank-Local Currency, Time Deposits	10102040	00	1010204000	
Cash in Bank-Local Currency, Time Deposits-LBP	10102040	01	1010204001	
Cash in Bank-Local Currency, Time Deposits-DBP	10102040	02	1010204002	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Cash in Bank-Local Currency, Time Deposits-PVB	10102040	03	1010204003	
Cash in Bank-Local Currency, Time Deposits-PNB	10102040	04	1010204004	
Cash in Bank-Local Currency, Time Deposits-UCPB	10102040	05	1010204005	
Cash in Bank-Foreign Currency				
Cash in Bank-Foreign Currency, Bangko Sentral Ng Pilipinas	10103010	00	1010301000	PPSAS 2, 4, 28, 29 & 30
Cash in Bank-Foreign Currency, Current Account	10103020	00	1010302000	
Cash in Bank-Foreign Currency, Savings Account	10103030	00	1010303000	
Cash in Bank-Foreign Currency, Savings Account-LBP	10103030	01	1010303001	
Cash in Bank-Foreign Currency, Savings Account-DBP	10103030	02	1010303002	
Cash in Bank-Foreign Currency, Savings Account-PNB	10103030	03	1010303003	
Cash in Bank-Foreign Currency, Savings Account-UCPB	10103031	04	1010303104	
Cash in Bank-Foreign Currency, Time Deposits	10103040	00	1010304000	
Cash in Bank-Foreign Currency, Time Deposits-LBP	10103040	01	1010304001	
Cash in Bank-Foreign Currency, Time Deposits-DBP	10103040	02	1010304002	
Cash in Bank-Foreign Currency, Time Deposits-PNB	10103040	03	1010304003	
Cash in Bank-Foreign Currency, Time Deposits-UCPB	10103040	04	1010304004	
Treasury/Agency Cash Accounts				
Cash-Treasury/Agency Deposit, Regular	10104010	00	1010401000	
Cash-Treasury/Agency Deposit, Special Account	10104020	00	1010402000	
Cash-Treasury/Agency Deposit, Trust	10104030	00	1010403000	
Cash-Modified Disbursement System (MDS), Regular	10104040	00	1010404000	
Cash-Modified Disbursement System (MDS), Special Account	10104050	00	1010405000	
Cash-Modified Disbursement System (MDS), Trust	10104060	00	1010406000	
Cash-Tax Remittance Advice	10104070	00	1010407000	
Cash-Constructive Income Remittance	10104080	00	1010408000	
Cash Equivalents				
Treasury Bills	10105010	00	1010501000	PPSAS 2, 28, 29 & 30
Investments				
Financial Assets at Fair Value Through Surplus or Deficit				PPSAS 28, 29 & 30
Financial Assets Held for Trading	10201010	00	1020101000	
Financial Assets Designated at Fair Value Through Surplus or Deficit	10201020	00	1020102000	
Derivative Financial Assets Held for Trading	10201030	00	1020103000	
Derivative Financial Assets Designated at Fair Value Through Surplus or Deficit	10201040	00	1020104000	
Financial Assets-Held to Maturity				PPSAS 28, 29 & 30
Investments in Treasury Bills-Local	10202010	00	1020201000	
<i>Allowance for Impairment-Investments in Treasury Bills-Local</i>	10202011	00	1020201100	
Investments in Treasury Bills-Foreign	10202020	00	1020202000	
<i>Allowance for Impairment-Investments in Treasury Bills-Foreign</i>	10202021	00	1020202100	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Investments in Treasury Bonds-Local	10202030	00	1020203000	
<i>Allowance for Impairment-Investments in Treasury Bonds-Local</i>	10202031	00	1020203100	
Investments in Treasury Bonds-Foreign	10202040	00	1020204000	
<i>Allowance for Impairment-Investments in Treasury Bonds-Foreign</i>	10202041	00	1020204100	
Financial Assets-Others				PPSAS 28, 29 & 30
Investments in Stocks	10203010	00	1020301000	
Investments in Bonds	10203020	00	1020302000	
Other Investments	10203990	00	1020399000	
Investments in GOCCs				PPSAS 6 & 7
Investments in GOCCs	10204010	00	1020401000	
<i>Allowance for Impairment-Investments in GOCCs</i>	10204011	00	1020401100	
Investments in Joint Venture				PPSAS 8
Investments in Joint Venture	10205010	00	1020501000	
<i>Allowance for Impairment-Investments in Joint Venture</i>	10205011	00	1020501100	
Investments in Associates				PPSAS 7
Investments in Associates	10206010	00	1020601000	
<i>Allowance for Impairment-Investments in Associates</i>	10206011	00	1020601100	
Sinking Fund				PPSAS 7
Sinking Fund	10207010	00	1020701000	
Receivables				
Loans and Receivable Accounts				PPSAS 28, 29 & 30
Accounts Receivable	10301010	00	1030101000	
<i>Allowance for Impairment-Accounts Receivable</i>	10301011	00	1030101100	
Notes Receivable	10301020	00	1030102000	
<i>Allowance for Impairment-Notes Receivable</i>	10301021	00	1030102100	
Loans Receivable-Government-Owned or Controlled Corporations	10301030	00	1030103000	
<i>Allowance for Impairment-Loans Receivable-Government-Owned or Controlled Corporations</i>	10301031	00	1030103100	
Loans Receivable-Local Government Units	10301040	00	1030104000	
<i>Allowance for Impairment-Loans Receivable-Local Government Units</i>	10301041	00	1030104100	
Interests Receivable	10301050	00	1030105000	
<i>Allowance for Impairment-Interests Receivable</i>	10301051	00	1030105100	
Dividends Receivable	10301060	00	1030106000	
Loans Receivable-Others	10301990	00	1030199000	
<i>Allowance for Impairment-Loans Receivable-Others</i>	10301991	00	1030199100	
Lease Receivable				
Operating Lease Receivable	10302010	00	1030201000	
<i>Allowance for Impairment-Operating Lease Receivable</i>	10302011	00	1030201100	
Finance Lease Receivable	10302020	00	1030202000	
<i>Allowance for Impairment-Finance Lease Receivable</i>	10302021	00	1030202100	

Account Title	RCA Code	UACS Sub- Object Code	UACS Object Code	Covering PPSAS
Inter-Agency Receivables				
Due from National Government Agencies	10303010	00	1030301000	
Due from Government-Owned or Controlled Corporations	10303020	00	1030302000	
Due from Local Government Units	10303030	00	1030303000	
Due from Joint Venture	10303040	00	1030304000	
Intra-Agency Receivables				
Due from Central Office	10304010	00	1030401000	
Due from Bureaus	10304020	00	1030402000	
Due from Regional Offices	10304030	00	1030403000	
Due from Operating Units	10304040	00	1030404000	
Due from Other Funds	10304050	00	1030405000	
Other Receivables				
Receivables-Disallowances/Charges	10305010	00	1030501000	
Due from Officers and Employees	10305020	00	1030502000	
Due from Non-Government Organizations/People's Organizations	10305030	00	1030503000	
Other Receivables	10305990	00	1030599000	
Allowance for Impairment-Other Receivables	10305991	00	1030599100	
Inventories				PPSAS 12
Inventory Held for Sale				
Merchandise Inventory	10401010	00	1040101000	
Supplies and Materials	10401010	01	1040101001	
Drugs and Medicines	10401010	02	1040101002	
Agricultural Produce	10401010	03	1040101003	
Ammunitions	10401010	04	1040101004	
Property and Equipment	10401010	05	1040101005	
Land/Reclaimed Land	10401010	06	1040101006	
Forest Products	10401010	07	1040101007	
Others	10401010	99	1040101099	
Inventory Held for Distribution				
Food Supplies for Distribution	10402010	00	1040201000	
Welfare Goods for Distribution	10402020	00	1040202000	
Drugs and Medicines for Distribution	10402030	00	1040203000	
Medical, Dental and Laboratory Supplies for Distribution	10402040	00	1040204000	
Agricultural and Marine Supplies for Distribution	10402050	00	1040205000	
Agricultural Produce for Distribution	10402060	00	1040206000	
Textbooks and Instructional Materials for Distribution	10402070	00	1040207000	
Construction Materials for Distribution	10402080	00	1040208000	
Property and Equipment for Distribution	10402090	00	1040209000	
Other Supplies and Materials for Distribution	10402990	00	1040299000	

Account Title	RCA Code	UACS Sub- Object Code	UACS Object Code	Covering PPSAS
Inventory Held for Manufacturing				PPSAS 12
Raw Materials Inventory	10403010	00	1040301000	
Work-in-Process Inventory	10403020	00	1040302000	
Finished Goods Inventory	10403030	00	1040303000	
Inventory Held for Consumption				PPSAS 12
Office Supplies Inventory	10404010	00	1040401000	
Accountable Forms, Plates and Stickers Inventory	10404020	00	1040402000	
Non-Accountable Forms Inventory	10404030	00	1040403000	
Animal/Zoological Supplies Inventory	10404040	00	1040404000	
Food Supplies Inventory	10404050	00	1040405000	
Drugs and Medicines Inventory	10404060	00	1040406000	
Medical, Dental and Laboratory Supplies Inventory	10404070	00	1040407000	
Fuel, Oil and Lubricants Inventory	10404080	00	1040408000	
Agricultural and Marine Supplies Inventory	10404090	00	1040409000	
Textbooks and Instructional Materials Inventory	10404100	00	1040410000	
Military, Police and Traffic Supplies Inventory	10404110	00	1040411000	
Chemical and Filtering Supplies Inventory	10404120	00	1040412000	
Construction Materials Inventory	10404130	00	1040413000	
Other Supplies and Materials Inventory	10404990	00	1040499000	
Semi-Expendable Machinery and Equipment				
Semi-Expendable Machinery	10405010	00	1040501000	
Semi-Expendable Office Equipment	10405020	00	1040502000	
Semi-Expendable Information and Communications Technology Equipment	10405030	00	1040503000	
Semi-Expendable Agricultural and Forestry Equipment	10405040	00	1040504000	
Semi-Expendable Marine and Fishery Equipment	10405050	00	1040505000	
Semi-Expendable Airport Equipment	10405060	00	1040506000	
Semi-Expendable Communications Equipment	10405070	00	1040507000	
Semi-Expendable Disaster Response and Rescue Equipment	10405080	00	1040508000	
Semi-Expendable Military, Police and Security Equipment	10405090	00	1040509000	
Semi-Expendable Medical Equipment	10405100	00	1040510000	
Semi-Expendable Printing Equipment	10405110	00	1040511000	
Semi-Expendable Sports Equipment	10405120	00	1040512000	
Semi-Expendable Technical and Scientific Equipment	10405130	00	1040513000	
Semi-Expendable Other Machinery and Equipment	10405190	00	1040519000	
Semi-Expendable Furniture, Fixtures and Books				
Semi-Expendable Furniture and Fixtures	10406010	00	1040601000	
Semi-Expendable Books	10406020	00	1040602000	

Account Title	RCA Code	UACS Sub- Object Code	UACS Object Code	Covering PPSAS
Investment Property				PPSAS 16
Land and Buildings				
Investment Property, Land	10501010	00	1050101000	
<i>Accumulated Impairment Losses-Investment Property, Land</i>	10501011	00	1050101100	
Investment Property, Buildings	10501020	00	1050201000	
<i>Accumulated Depreciation-Investment Property, Buildings</i>	10501021	00	1050201100	
<i>Accumulated Impairment Losses-Investment Property, Buildings</i>	10501022	00	1050201200	
Construction in Progress				
Construction in Progress-Investment Property, Buildings	10599010	00	1059901000	
 Property, Plant and Equipment				PPSAS 17 & 21
Land				
Land	10601010	00	1060101000	
<i>Accumulated Impairment Losses-Land</i>	10601011	00	1060101100	
Land Improvements				
Land Improvements, Aquaculture Structures	10602010	00	1060201000	
<i>Accumulated Depreciation-Land Improvements, Aquaculture Structures</i>	10602011	00	1060201100	
<i>Accumulated Impairment Losses-Land Improvements, Aquaculture Structures</i>	10602012	00	1060201200	
Land Improvements, Reforestation Projects	10602020	00	1060202000	
<i>Accumulated Impairment Losses-Land Improvements, Reforestation Projects</i>	10602021	00	1060202100	
Other Land Improvements	10602990	00	1060299000	
<i>Accumulated Depreciation-Other Land Improvements</i>	10602991	00	1060299100	
<i>Accumulated Impairment Losses-Other Land Improvements</i>	10602992	00	1060299200	
Infrastructure Assets				PPSAS 17 & 21
Road Networks	10603010	00	1060301000	
<i>Accumulated Depreciation-Road Networks</i>	10603011	00	1060301100	
<i>Accumulated Impairment Losses-Road Networks</i>	10603012	00	1060301200	
Flood Control Systems	10603020	00	1060302000	
<i>Accumulated Depreciation-Flood Control Systems</i>	10603021	00	1060302100	
<i>Accumulated Impairment Losses-Flood Control Systems</i>	10603022	00	1060302200	
Sewer Systems	10603030	00	1060303000	
<i>Accumulated Depreciation-Sewer Systems</i>	10603031	00	1060303100	
<i>Accumulated Impairment Losses-Sewer Systems</i>	10603032	00	1060303200	
Water Supply Systems	10603040	00	1060304000	
<i>Accumulated Depreciation-Water Supply Systems</i>	10603041	00	1060304100	
<i>Accumulated Impairment Losses-Water Supply Systems</i>	10603042	00	1060304200	
Power Supply Systems	10603050	00	1060305000	
<i>Accumulated Depreciation-Power Supply Systems</i>	10603051	00	1060305100	
<i>Accumulated Impairment Losses-Power Supply Systems</i>	10603052	00	1060305200	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Communications Networks	10603060	00	1060306000	
<i>Accumulated Depreciation-Communications Networks</i>	10603061	00	1060306100	
<i>Accumulated Impairment Losses-Communications Networks</i>	10603062	00	1060306200	
Seaport Systems	10603070	00	1060307000	
<i>Accumulated Depreciation-Seaport Systems</i>	10603071	00	1060307100	
<i>Accumulated Impairment Losses-Seaport Systems</i>	10603072	00	1060307200	
Airport Systems	10603080	00	1060308000	
<i>Accumulated Depreciation-Airport Systems</i>	10603081	00	1060308100	
<i>Accumulated Impairment Losses-Airport Systems</i>	10603082	00	1060308200	
Parks, Plazas and Monuments	10603090	00	1060309000	
<i>Accumulated Depreciation-Parks, Plazas and Monuments</i>	10603091	00	1060309100	
<i>Accumulated Impairment Losses-Parks, Plazas and Monuments</i>	10603092	00	1060309200	
Railway Systems	10603100	00	1060310000	
<i>Accumulated Depreciation-Railway Systems</i>	10603101	00	1060310100	
<i>Accumulated Impairment Losses-Railway Systems</i>	10603102	00	1060310200	
Other Infrastructure Assets	10603990	00	1060399000	
<i>Accumulated Depreciation-Other Infrastructure Assets</i>	10603991	00	1060399100	
<i>Accumulated Impairment Losses-Other Infrastructure Assets</i>	10603992	00	1060399200	
Buildings and Other Structures				PPSAS 17 & 21
Buildings	10604010	00	1060401000	
<i>Accumulated Depreciation-Buildings</i>	10604011	00	1060401100	
<i>Accumulated Impairment Losses-Buildings</i>	10604012	00	1060401200	
School Buildings	10604020	00	1060402000	
<i>Accumulated Depreciation-School Buildings</i>	10604021	00	1060402100	
<i>Accumulated Impairment Losses-School Buildings</i>	10604022	00	1060402200	
Hospitals and Health Centers	10604030	00	1060403000	
<i>Accumulated Depreciation-Hospitals and Health Centers</i>	10604031	00	1060403100	
<i>Accumulated Impairment Losses-Hospitals and Health Centers</i>	10604032	00	1060403200	
Markets	10604040	00	1060404000	
<i>Accumulated Depreciation-Markets</i>	10604041	00	1060404100	
<i>Accumulated Impairment Losses-Markets</i>	10604042	00	1060404200	
Slaughterhouses	10604050	00	1060405000	
<i>Accumulated Depreciation-Slaughterhouses</i>	10604051	00	1060405100	
<i>Accumulated Impairment Losses-Slaughterhouses</i>	10604052	00	1060405200	
Hostels and Dormitories	10604060	00	1060406000	
<i>Accumulated Depreciation-Hostels and Dormitories</i>	10604061	00	1060406100	
<i>Accumulated Impairment Losses-Hostels and Dormitories</i>	10604062	00	1060406200	
Other Structures	10604990	00	1060499000	
<i>Accumulated Depreciation-Other Structures</i>	10604991	00	1060499100	
<i>Accumulated Impairment Losses-Other Structures</i>	10604992	00	1060499200	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Machinery and Equipment				PPSAS 17 & 21
Machinery	10605010	00	1060501000	
<i>Accumulated Depreciation-Machinery</i>	10605011	00	1060501100	
<i>Accumulated Impairment Losses-Machinery</i>	10605012	00	1060501200	
Office Equipment	10605020	00	1060502000	
<i>Accumulated Depreciation-Office Equipment</i>	10605021	00	1060502100	
<i>Accumulated Impairment Losses-Office Equipment</i>	10605022	00	1060502200	
Information and Communications Technology Equipment	10605030	00	1060503000	
<i>Accumulated Depreciation-Information and Communications Technology Equipment</i>	10605031	00	1060503100	
<i>Accumulated Impairment Losses-Information and Communications Technology Equipment</i>	10605032	00	1060503200	
Agricultural and Forestry Equipment	10605040	00	1060504000	
<i>Accumulated Depreciation-Agricultural and Forestry Equipment</i>	10605041	00	1060504100	
<i>Accumulated Impairment Losses-Agricultural and Forestry Equipment</i>	10605042	00	1060504200	
Marine and Fishery Equipment	10605050	00	1060505000	
<i>Accumulated Depreciation-Marine and Fishery Equipment</i>	10605051	00	1060505100	
<i>Accumulated Impairment Losses-Marine and Fishery Equipment</i>	10605052	00	1060505200	
Airport Equipment	10605060	00	1060506000	
<i>Accumulated Depreciation-Airport Equipment</i>	10605061	00	1060506100	
<i>Accumulated Impairment Losses-Airport Equipment</i>	10605062	00	1060506200	
Communication Equipment	10605070	00	1060507000	
<i>Accumulated Depreciation-Communication Equipment</i>	10605071	00	1060507100	
<i>Accumulated Impairment Losses-Communication Equipment</i>	10605072	00	1060507200	
Construction and Heavy Equipment	10605080	00	1060508000	
<i>Accumulated Depreciation-Construction and Heavy Equipment</i>	10605081	00	1060508100	
<i>Accumulated Impairment Losses-Construction and Heavy Equipment</i>	10605082	00	1060508200	
Disaster Response and Rescue Equipment	10605090	00	1060509000	
Firefighting Equipment and Accessories	10605090	01	1060509001	
Flood and Rescue Equipment	10605090	02	1060509002	
Earthquake Rescue Equipment	10605090	03	1060509003	
Volcanic Eruption Rescue Equipment	10605090	04	1060509004	
Landslide Rescue Equipment	10605090	05	1060509005	
<i>Accumulated Depreciation-Disaster Response and Rescue Equipment</i>	10605091	00	1060509100	
<i>Accumulated Impairment Losses-Disaster Response and Rescue Equipment</i>	10605092	00	1060509200	
Military, Police and Security Equipment	10605100	00	1060510000	
<i>Accumulated Depreciation-Military, Police and Security Equipment</i>	10605101	00	1060510100	
<i>Accumulated Impairment Losses-Military, Police and Security Equipment</i>	10605102	00	1060510200	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Medical Equipment	10605110	00	1060511000	
<i>Accumulated Depreciation-Medical Equipment</i>	10605111	00	1060511100	
<i>Accumulated Impairment Losses-Medical Equipment</i>	10605112	00	1060511200	
Printing Equipment	10605120	00	1060512000	
<i>Accumulated Depreciation-Printing Equipment</i>	10605121	00	1060512100	
<i>Accumulated Impairment Losses-Printing Equipment</i>	10605122	00	1060512200	
Sports Equipment	10605130	00	1060513000	
<i>Accumulated Depreciation-Sports Equipment</i>	10605131	00	1060513100	
<i>Accumulated Impairment Losses-Sports Equipment</i>	10605132	00	1060513200	
Technical and Scientific Equipment	10605140	00	1060514000	
<i>Accumulated Depreciation-Technical and Scientific Equipment</i>	10605141	00	1060514100	
<i>Accumulated Impairment Losses-Technical and Scientific Equipment</i>	10605142	00	1060514200	
Other Machinery and Equipment	10605990	00	1060599000	
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	10605991	00	1060599100	
<i>Accumulated Impairment Losses-Other Machinery and Equipment</i>	10605992	00	1060599200	
Transportation Equipment				PPSAS 17 & 21
Motor Vehicles	10606010	00	1060601000	
<i>Accumulated Depreciation-Motor Vehicles</i>	10606011	00	1060601100	
<i>Accumulated Impairment Losses-Motor Vehicles</i>	10606012	00	1060601200	
Trains	10606020	00	1060602000	
<i>Accumulated Depreciation-Trains</i>	10606021	00	1060602100	
<i>Accumulated Impairment Losses-Trains</i>	10606022	00	1060602200	
Aircrafts and Aircrafts Ground Equipment	10606030	00	1060603000	
<i>Accumulated Depreciation-Aircrafts and Aircrafts Ground Equipment</i>	10606031	00	1060603100	
<i>Accumulated Impairment Losses-Aircrafts and Aircrafts Ground Equipment</i>	10606032	00	1060603200	
Watercrafts	10606040	00	1060604000	
<i>Accumulated Depreciation-Watercrafts</i>	10606041	00	1060604100	
<i>Accumulated Impairment Losses-Watercrafts</i>	10606042	00	1060604200	
Other Transportation Equipment	10606990	00	1060699000	
<i>Accumulated Depreciation-Other Transportation Equipment</i>	10606991	00	1060699100	
<i>Accumulated Impairment Losses-Other Transportation Equipment</i>	10606992	00	1060699200	
Furniture, Fixtures and Books				PPSAS 17 & 21
Furniture and Fixtures	10607010	00	1060701000	
<i>Accumulated Depreciation-Furniture and Fixtures</i>	10607011	00	1060701100	
<i>Accumulated Impairment Losses-Furniture and Fixtures</i>	10607012	00	1060701200	
Books	10607020	00	1060702000	
<i>Accumulated Depreciation-Books</i>	10607021	00	1060702100	
<i>Accumulated Impairment Losses-Books</i>	10607022	00	1060702200	

Account Title	RCA Code	UACS Sub- Object Code	UACS Object Code	Covering PPSAS
Leased Assets				PPSAS 13
Leased Assets, Land	10608010	00	1060801000	
Leased Assets, Buildings and Other Structures	10608020	00	1060802000	
<i>Accumulated Depreciation-Leased Assets, Buildings and Other Structures</i>	10608021	00	1060802100	
<i>Accumulated Impairment Losses-Leased Assets, Buildings and Other Structures</i>	10608022	00	1060802200	
Leased Assets, Machinery and Equipment	10608030	00	1060803000	
<i>Accumulated Depreciation-Leased Assets, Machinery and Equipment</i>	10608031	00	1060803100	
<i>Accumulated Impairment Losses-Leased Assets, Machinery and Equipment</i>	10608032	00	1060803200	
Leased Assets, Transportation Equipment	10608040	00	1060804000	
<i>Accumulated Depreciation-Leased Assets, Transportation Equipment</i>	10608041	00	1060804100	
<i>Accumulated Impairment Losses-Leased Assets, Transportation Equipment</i>	10608042	00	1060804200	
Other Leased Assets	10608990	00	1060899000	
<i>Accumulated Depreciation-Other Leased Assets</i>	10608991	00	1060899100	
<i>Accumulated Impairment Losses-Other Leased Assets</i>	10608992	00	1060899200	
Leased Assets Improvements				PPSAS 13
Leased Assets Improvements, Land	10609010	00	1060901000	
<i>Accumulated Depreciation-Leased Assets Improvements, Land</i>	10609011	00	1060901100	
<i>Accumulated Impairment Losses-Leased Assets Improvements, Land</i>	10609012	00	1060901200	
Leased Assets Improvements, Buildings	10609020	00	1060902000	
<i>Accumulated Depreciation-Leased Assets Improvements, Buildings</i>	10609021	00	1060902100	
<i>Accumulated Impairment Losses-Leased Assets Improvements, Buildings</i>	10609022	00	1060902200	
Other Leased Assets Improvements	10609990	00	1060999000	
<i>Accumulated Depreciation-Other Leased Assets Improvements</i>	10609991	00	1060999100	
<i>Accumulated Impairment Losses-Other Leased Assets Improvements</i>	10609992	00	1060999200	
Heritage Assets				PPSAS 17
Historical Buildings	10610010	00	1061001000	
<i>Accumulated Depreciation-Historical Buildings</i>	10610011	00	1061001100	
<i>Accumulated Impairment Losses-Historical Buildings</i>	10610012	00	1061001200	
Works of Arts and Archeological Specimens	10610020	00	1061002000	
<i>Accumulated Depreciation-Works of Arts and Archeological Specimens</i>	10610021	00	1061002100	
<i>Accumulated Impairment Losses-Works of Arts and Archeological Specimens</i>	10610022	00	1061002200	
Other Heritage Assets	10610990	00	1061099000	
<i>Accumulated Depreciation-Other Heritage Assets</i>	10610991	00	1061099100	
<i>Accumulated Impairment Losses-Other Heritage Assets</i>	10610992	00	1061099200	

Account Title	RCA Code	UACS Sub- Object Code	UACS Object Code	Covering PPSAS
Service Concession Tangible Assets				PPSAS 32
Service Concession-Road Networks	10611010	00	1061101000	
<i>Accumulated Depreciation-Service Concession-Road Networks</i>	10611011	00	1061101100	
<i>Accumulated Impairment Losses -Service Concession-Road Networks</i>	10611012	00	1061101200	
Service Concession-Flood Control Systems	10611020	00	1061102000	
<i>Accumulated Depreciation-Service Concession-Flood Control Systems</i>	10611021	00	1061102100	
<i>Accumulated Impairment Losses-Service Concession-Flood Control Systems</i>	10611022	00	1061102200	
Service Concession-Sewer Systems	10611030	00	1061103000	
<i>Accumulated Depreciation-Service Concession-Sewer Systems</i>	10611031	00	1061103100	
<i>Accumulated Impairment Losses-Service Concession-Sewer Systems</i>	10611032	00	1061103200	
Service Concession-Water Supply Systems	10611040	00	1061104000	
<i>Accumulated Depreciation-Service Concession-Water Supply Systems</i>	10611041	00	1061104100	
<i>Accumulated Impairment Losses-Service Concession-Water Supply Systems</i>	10611042	00	1061104200	
Service Concession-Power Supply Systems	10611050	00	1061105000	
<i>Accumulated Depreciation-Service Concession-Power Supply Systems</i>	10611051	00	1061105100	
<i>Accumulated Impairment Losses-Service Concession-Power Supply Systems</i>	10611052	00	1061105200	
Service Concession-Communications Networks	10611060	00	1061106000	
<i>Accumulated Depreciation-Service Concession-Communications Networks</i>	10611061	00	1061106100	
<i>Accumulated Impairment Losses -Service Concession-Communications Networks</i>	10611062	00	1061106200	
Service Concession-Seaport Systems	10611070	00	1061107000	
<i>Accumulated Depreciation-Service Concession-Seaport Systems</i>	10611071	00	1061107100	
<i>Accumulated Impairment Losses-Service Concession-Seaport Systems</i>	10611072	00	1061107200	
Service Concession-Airport Systems	10611080	00	1061108000	
<i>Accumulated Depreciation-Service Concession-Airport Systems</i>	10611081	00	1061108100	
<i>Accumulated Impairment Losses-Service Concession-Airport Systems</i>	10611082	00	1061108200	
Service Concession-Parks, Plazas and Monuments	10611090	00	1061109000	
<i>Accumulated Depreciation-Service Concession-Parks, Plazas and Monuments</i>	10611091	00	1061109100	
<i>Accumulated Impairment Losses-Service Concession-Parks, Plazas and Monuments</i>	10611092	00	1061109200	
Service Concession-Railway Systems	10611110	00	1061111000	
<i>Accumulated Depreciation-Service Concession-Railway Systems</i>	10611111	00	1061111100	
<i>Accumulated Impairment Losses-Service Concession-Railway Systems</i>	10611112	00	1061111200	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Service Concession-Buildings and Other Structures	10611120	00	1061112000	
<i>Accumulated Depreciation-Service Concession-Buildings and Other Structures</i>	10611121	00	1061112100	
<i>Accumulated Impairment Losses-Service Concession-Buildings and Other Structures</i>	10611122	00	1061112200	
Other Service Concession Assets	10611990	00	1061199000	
<i>Accumulated Depreciation-Other Service Concession Assets</i>	10611991	00	1061199100	
<i>Accumulated Impairment Losses-Other Service Concession Assets</i>	10611992	00	1061199200	
Other Property, Plant and Equipment				PPSAS 17
Work/Zoo Animals	10698010	00	1069801000	
<i>Accumulated Depreciation-Work/Zoo Animals</i>	10698011	00	1069901100	
<i>Accumulated Impairment Losses-Work/Zoo Animals</i>	10698012	00	1069901200	
Other Property, Plant and Equipment	10698990	00	1069899000	
<i>Accumulated Depreciation-Other Property, Plant and Equipment</i>	10698991	00	1069899100	
<i>Accumulated Impairment Losses-Other Property, Plant and Equipment</i>	10698992	00	1069899200	
Construction in Progress				PPSAS 13 & 17
Construction in Progress-Land Improvements	10699010	00	1069901000	
Construction in Progress-Infrastructure Assets	10699020	00	1069902000	
Construction in Progress-Buildings and Other Structures	10699030	00	1069903000	
Construction in Progress-Leased Assets	10699040	00	1069904000	
Construction in Progress-Leased Assets Improvements	10699050	00	1069905000	
Biological Assets				
Bearer Biological Assets				PPSAS 27
Breeding Stocks	10701010	00	1070101000	
<i>Accumulated Impairment Losses-Breeding Stocks</i>	10701011	00	1070101100	
Livestock	10701020	00	1070102000	
<i>Accumulated Impairment Losses-Livestock</i>	10701021	00	1070102100	
Trees, Plants and Crops	10701030	00	1070103000	
<i>Accumulated Impairment Losses-Trees, Plants and Crops</i>	10701031	00	1070103100	
Aquaculture	10701040	00	1070104000	
<i>Accumulated Impairment Losses-Aquaculture</i>	10701041	00	1070104100	
Other Bearer Biological Assets	10701990	00	1070199000	
<i>Accumulated Impairment Losses-Other Bearer Biological Assets</i>	10701991	00	1070199100	
Consumable Biological Assets				
Livestock Held for Consumption/Sale/Distribution	10702010	00	1070201000	
<i>Accumulated Impairment Losses-Livestock Held for Consumption/Sale/Distribution</i>	10702011	00	1070201100	
Trees, Plants and Crops Held for Consumption/Sale/Distribution	10702020	00	1070202000	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
<i>Accumulated Impairment Losses-Trees, Plants and Crops Held for Consumption/Sale/Distribution</i>	10702021	00	1070202100	
Agricultural Produce Held for Consumption/Sale/Distribution	10702030	00	1070203000	
<i>Accumulated Impairment Losses-Agricultural Produce Held for Consumption/Sale/Distribution</i>	10702031	00	1070203100	
Aquaculture	10702040	00	1070204000	
<i>Accumulated Impairment Losses-Aquaculture</i>	10702041	00	1070204100	
Other Consumable Biological Assets	10702990	00	1070299000	
<i>Accumulated Impairment Losses-Other Consumable Biological Assets</i>	10702991	00	1070299100	
Intangible Assets				PPSAS 31
Intangible Assets				
Patents/Copyrights	10801010	00	1080101000	
<i>Accumulated Amortization-Patents/Copyrights</i>	10801011	00	1080101200	
<i>Accumulated Impairment Losses-Patents/Copyrights</i>	10801012	00	1080101100	
Computer Software	10801020	00	1080102000	
<i>Accumulated Amortization-Computer Software</i>	10801021	00	1080102100	
<i>Accumulated Impairment Losses-Computer Software</i>	10801022	00	1080102200	
Websites	10801030	00	1080103000	
<i>Accumulated Amortization-Websites</i>	10801031	00	1080103100	
<i>Accumulated Impairment Losses-Websites</i>	10801032	00	1080103200	
Other Intangible Assets	10801980	00	1080198000	
<i>Accumulated Amortization-Other Intangible Assets</i>	10801981	00	1080198100	
<i>Accumulated Impairment Losses-Other Intangible Assets</i>	10801982	00	1080198200	
Service Concession-Intangible Assets				
Service Concession-Intangible Assets	10802010	00	1080201000	
<i>Accumulated Amortization-Service Concession Intangible Asset</i>	10802011	00	1080201100	
<i>Accumulated Impairment Losses-Service Concession Intangible Asset</i>	10802012	00	1080201200	
Development in Progress				
Development in Progress-Patents/Copyrights	10899010	00	1089901000	
Development in Progress-Computer Software	10899020	00	1089902000	
Development in Progress-Websites	10899030	00	1089903000	
Development in Progress-Other Intangible Assets	10899980	00	1089998000	
Other Assets				
Advances				
Advances for Operating Expenses	19901010	00	1990101000	
Advances for Payroll	19901020	00	1990102000	
Advances to Special Disbursing Officer	19901030	00	1990103000	
Advances to Officers and Employees	19901040	00	1990104000	

Account Title	RCA Code	UACS Sub- Object Code	UACS Object Code	Covering PPSAS
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Prepayments

Advances to Contractors	19902010	00	1990201000
Prepaid Rent	19902020	00	1990202000
Prepaid Registration	19902030	00	1990203000
Prepaid Interest	19902040	00	1990204000
Prepaid Insurance	19902050	00	1990205000
Other Prepayments	19902990	00	1990299000

Deposits

Deposit on Letters of Credit	19903010	00	1990301000
Guaranty Deposits	19903020	00	1990302000
Other Deposits	19903990	00	1990399000

Other Assets

Acquired Assets	19999010	00	1999901000
<i>Accumulated Impairment Losses-Acquired Assets</i>	19999011	00	1999901100
Foreclosed Property/Assets	19999020	00	1999902000
<i>Accumulated Impairment Losses-Foreclosed Property/Assets</i>	19999021	00	1999902100
Forfeited Property/Assets	19999030	00	1999903000
<i>Accumulated Impairment Losses-Forfeited Property/Assets</i>	19999031	00	1999903100
Confiscated Property/Assets	19999040	00	1999904000
<i>Accumulated Impairment Losses-Confiscated Property/Assets</i>	19999041	00	1999904100
Abandoned/Surrendered Property/Assets	19999050	00	1999905000
<i>Accumulated Impairment Losses-Abandoned/Surrendered Property/Assets</i>	19999051	00	1999905100
Other Assets	19999990	00	1999999000
<i>Accumulated Impairment Losses-Other Assets</i>	19999991	00	1999999100

LIABILITIES

Financial Liabilities

Payables

Accounts Payable	20101010	00	2010101000
Due to Officers and Employees	20101020	00	2010102000
Internal Revenue Allotment Payable	20101030	00	2010103000
Notes Payable	20101040	00	2010104000
Interest Payable	20101050	00	2010105000
Operating Lease Payable	20101060	00	2010106000
Finance Lease Payable	20101070	00	2010107000
Awards and Rewards Payable	20101080	00	2010108000
Service Concession Arrangements Payable	20101090	00	2010109000

Bills/Bonds/Loans Payable

Treasury Bills Payable	20102010	00	2010201000
Bonds Payable-Domestic	20102020	00	2010202000
<i>Discount on Bonds Payable-Domestic</i>	20102021	00	2010202100

PPSAS 28,
29 & 30

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
<i>Premium on Bonds Payable-Domestic</i>	20102022	00	2010202200	
<i>Bond Issue Cost-Domestic</i>	20102023	00	2010202300	
Bonds Payable-Foreign	20102030	00	2010203000	
<i>Discount on Bonds Payable-Foreign</i>	20102031	00	2010203100	
<i>Premium on Bonds Payable-Foreign</i>	20102032	00	2010203200	
<i>Bond Issue Cost-Foreign</i>	20102033	00	2010203300	
Loans Payable-Domestic	20102040	00	2010204000	
Loans Payable-Foreign	20102050	00	2010205000	
Tax Refunds Payable				
Tax Refunds Payable	20103010	00	2010301000	
Inter-Agency Payables				PPSAS 23
Inter-Agency Payables				
Due to BIR	20201010	00	2020101000	
Due to GSIS	20201020	00	2020102000	
Life and Retirement Premium	20201020	01	2020102001	
ECC	20201020	02	2020102002	
Salary Loan	20201020	03	2020102003	
Policy Loan	20201020	04	2020102004	
Due to Pag-IBIG	20201030	00	2020103000	
Pag-IBIG Premium	20201030	01	2020103001	
Pag-IBIG Multi-Purpose Loan	20201030	02	2020103002	
Pag-IBIG Housing Loan	20201030	03	2020103003	
Due to PhilHealth	20201040	00	2020104000	
Due to NGAs	20201050	00	2020105000	
Due to GOCCs	20201060	00	2020106000	
Due to LGUs	20201070	00	2020107000	
Due to Joint Venture	20201080	00	2020108000	
Intra-Agency Payables				PPSAS 23
Intra-Agency Payables				
Due to Central Office	20301010	00	2030101000	
Due to Bureaus	20301020	00	2030102000	
Due to Regional Offices	20301030	00	2030103000	
Due to Operating Units	20301040	00	2030104000	
Due to Other Funds	20301050	00	2030105000	
Trust Liabilities				
Trust Liabilities				PPSAS 23
Trust Liabilities	20401010	00	2040101000	
Trust Liabilities-Disaster Risk Reduction and Management Fund	20401020	00	2040102000	
Bail Bonds Payable	20401030	00	2040103000	

Account Title	RCA Code	UACS Sub- Object Code	UACS Object Code	Covering PPSAS
Guaranty/Security Deposits Payable	20401040	00	2040104000	
Customers' Deposits Payable	20401050	00	2040105000	
Deferred Credits/Unearned Income				
Deferred Credits				
Deferred Finance Lease Revenue	20501010	00	2050101000	PPSAS 19
Deferred Service Concession Revenue	20501020	00	2050102000	
Other Deferred Credits	20501990	00	2050199000	PPSAS 19
Unearned Revenue				
Unearned Revenue-Investment Property	20502010	00	2050201000	
Other Unearned Revenue	20502990	00	2050299000	
Provisions				
Provisions				
Pension Benefits Payable	20601010	00	2060101000	PPSAS 19
Leave Benefits Payable	20601020	00	2060102000	
Retirement Gratuity Payable	20601030	00	2060103000	
Other Provisions	20601990	00	2060199000	
Other Payables				
Other Payables				
Other Payables	29999990	00	2999999000	PPSAS 28, 29 & 30
NET ASSETS/EQUITY				
Equity				
Government Equity				
Government Equity				
Accumulated Surplus/(Deficit)	30101010	00	3010101000	
Contributed Capital	30101030	00	3010103000	
Revaluation Surplus				
Revaluation Surplus				
Revaluation Surplus	30201010	00	3020101000	
Intermediate Accounts				
Intermediate Accounts				
Revenue and Expense Summary	30301010	00	3030101000	
Equity in Joint Venture				
Equity in Joint Venture				
Equity in Joint Venture	30401010	00	3040101000	
Unrealized Gain/(Loss)				
Unrealized Gain/(Loss)				
Unrealized Gain/(Loss) from Changes in the Fair Value of Financial Assets	30501010	00	3050101000	

Account Title	RCA Code	UACS Sub- Object Code	UACS Object Code	Covering PPSAS
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REVENUE AND EXPENSES

Revenue

Tax Revenue

PPSAS 23

Tax Revenue-Individual and Corporation

Income Tax	40101010	00	4010101000
Income Tax-Individual	40101010	01	4010101001
Income Tax-Partnerships	40101010	02	4010101002
Income Tax-Corporations	40101010	03	4010101003
Professional Tax	40101020	00	4010102000
Travel Tax	40101030	00	4010103000
Immigration Tax	40101040	00	4010104000

Tax Revenue-Property

PPSAS 23

Estate Tax	40102010	00	4010201000
Donors Tax	40102020	00	4010202000
Capital Gains Tax	40102030	00	4010203000
Capital Gains Tax-Individuals	40102030	01	4010203001
Capital Gains Tax-Corporations and Other Enterprises	40102030	02	4010203002

Tax Revenue-Goods and Services

PPSAS 23

Import Duties	40103010	00	4010301000
Live Animals, Animal Products	40103010	01	4010301001
Vegetable Products	40103010	02	4010301002
Animal or Vegetable Fats and Oils and their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes	40103010	03	4010301003
Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco Substitute	40103010	04	4010301004
Mineral Products	40103010	05	4010301005
Products of the Chemical or Allied Industries	40103010	06	4010301006
Plastics and Articles Thereof; Rubber and Articles Thereof	40103010	07	4010301007
Raw Hides and Skins, Leather, Furskins and Articles Thereof; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other than Silk-Worm Gut)	40103010	08	4010301008
Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, of Esparto or of other Plaiting Materials; Basketware and Wickerwork	40103010	09	4010301009
Pulp of Wood or of other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard; Paper and Paperboard and Articles Thereof	40103010	10	4010301010
Textiles and Textile Articles	40103010	11	4010301011
Footwear, Headgear, Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof; Prepared Feathers and Articles made Therewith; Artificial Flowers; Articles of Human Hair	40103010	12	4010301012
Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials; Ceramic Products; Glass and Glassware	40103010	13	4010301013

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal, and Articles Thereof; Imitation Jewellery; Coin	40103010	14	4010301014	
Base Metals and Articles of Base Metal	40103010	15	4010301015	
Machinery and Mechanical Appliances; Electrical Equipment; Parts Thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of such Articles	40103010	16	4010301016	
Vehicles, Aircraft, Vessels and Associated Transport Equipment	40103010	17	4010301017	
Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories Thereof	40103010	18	4010301018	
Arms and Ammunition; Parts and Accessories Thereof	40103010	19	4010301019	
Miscellaneous Manufactured Articles	40103010	20	4010301020	
Works Of Art, Collectors' Pieces and Antiques	40103010	21	4010301021	
Other Import Duties	40103010	99	4010301099	
Excise Tax	40103020	00	4010302000	
Excise-Tobacco Products	40103020	01	4010302001	
Excise-Alcoholic Beverages	40103020	02	4010302002	
Excise-Mining-Non-Metalic Products	40103020	03	4010302003	
Excise-Mining-Metalic Products	40103020	04	4010302004	
Excise-Petroleum Products	40103020	05	4010302005	
Excise-Motor Vehicles	40103020	06	4010302006	
Excise-Mineral Products	40103020	07	4010302007	
Excise-Others	40103020	99	4010302099	
Business Tax	40103030	00	4010303000	
Value Added Tax	40103030	01	4010303001	
Expanded Value Added Tax	40103030	02	4010303002	
Percentage Tax	40103030	03	4010303003	
Tax on Sand, Gravel and Other Quarry Products	40103040	00	4010304000	
Tax on Delivery Vans and Trucks	40103050	00	4010305000	
Tax on Forest Products	40103060	00	4010306000	
Tax Revenue-Others				PPSAS 23
Documentary Stamp Tax	40104010	00	4010401000	
Motor Vehicles Users' Charge	40104020	00	4010402000	
MVUC Proper	40104020	01	4010402001	
MVUC Fines and Penalties	40104020	02	4010402002	
Axle Overloading	40104020	03	4010402003	
Other Taxes	40104990	00	4010499000	
Other Taxes-Business	40104990	01	4010499001	
Other Taxes-Other than Business	40104990	02	4010499002	

Account Title	RCA Code	UACS Sub- Object Code	UACS Object Code	Covering PPSAS
Tax Revenue-Fines and Penalties				PPSAS 23
Tax Revenue-Fines and Penalties-Taxes on Individual and Corporation	40105010	00	4010501000	
Tax Revenue-Fines and Penalties-Property Taxes	40105020	00	4010502000	
Tax Revenue-Fines and Penalties-Taxes on Goods and Services	40105030	00	4010503000	
Tax Revenue-Fines and Penalties-Other Taxes	40105040	00	4010504000	
Service and Business Income				
Service Income				PPSAS 9
Permit Fees	40201010	00	4020101000	
Permit Fees Import	40201010	01	4020101001	
Permit Fees Export	40201010	02	4020101002	
Other Permit Fees	40201010	99	4020101099	
Registration Fees	40201020	00	4020102000	
Registration Plates, Tags and Stickers Fees	40201030	00	4020103000	
Regular Plates	40201030	01	4020103001	
Optional Motor Vehicle Special Plate	40201030	02	4020103002	
Vanity Licensed Plates	40201030	03	4020103003	
Validating Tags/Stickers	40201030	04	4020103004	
Clearance and Certification Fees	40201040	00	4020104000	
Clearance Fees	40201040	01	4020104001	
Certification Fees	40201040	02	4020104002	
Endorsement Fees	40201040	03	4020104003	
Identification of Specimens	40201040	04	4020104004	
Franchising Fees	40201050	00	4020105000	
Licensing Fees	40201060	00	4020106000	
Supervision and Regulation Enforcement Fees	40201070	00	4020107000	
Spectrum Usage Fees	40201080	00	4020108000	
Legal Fees	40201090	00	4020109000	
Inspection Fees	40201100	00	4020110000	
Verification and Authentication Fees	40201110	00	4020111000	
Accreditation Fees	40201110	01	4020111001	
Weights and Measures Fees	40201110	02	4020111002	
Other Verification and Authentication Fees	40201110	99	4020111099	
Passport and Visa Fees	40201120	00	4020112000	
Passport Fees	40201120	01	4020112001	
Visa Fees	40201120	02	4020112002	
Processing Fees	40201130	00	4020113000	
Analysis Fees	40201130	01	4020113001	
Appeal Fees	40201130	02	4020113002	
Application Fees	40201130	03	4020113003	
Assessment Fees	40201130	04	4020113004	
Execution Fees	40201130	05	4020113005	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Express Lane or Special Lane Fees	40201130	06	4020113006	
Filing Fees	40201130	07	4020113007	
Identity Card Fees	40201130	08	4020113008	
Import Processing Fees	40201130	09	4020113009	
Oath taking Fees	40201130	10	4020113010	
Review Fees	40201130	11	4020113011	
Testing Fees	40201130	12	4020113012	
Other Processing Fees	40201130	99	4020113099	
Fines and Penalties-Service Income	40201140	00	4020114000	
Other Service Income	40201990	00	4020199000	
Amendment Fees	40201990	01	4020199001	
Calibration Fees	40201990	02	4020199002	
Escheat Fees of Unclaimed Balances	40201990	03	4020199003	
Service Fees on Relent Loan	40201990	04	4020199004	
Technology Development Transfer and Commercialization	40201990	05	4020199005	
Other Geological and Energy Data	40201990	06	4020199006	
Other Service Income	40201990	99	4020199099	
Business Income				PPSAS 9
School Fees	40202010	00	4020201000	
Tuition Fees	40202010	01	4020201001	
Income Collected from Students	40202010	02	4020201002	
Income from Other Sources	40202010	03	4020201003	
Other School Fees	40202010	99	4020201099	
Affiliation Fees	40202020	00	4020202000	
Examination Fees	40202030	00	4020203000	
Seminar/Training Fees	40202040	00	4020204000	
Rent/Lease Income	40202050	00	4020205000	
Communications Network Fees	40202060	00	4020206000	
Transportation System Fees	40202070	00	4020207000	
Road Network Fees	40202080	00	4020208000	
Waterworks System Fees	40202090	00	4020209000	
Power Supply System Fees	40202100	00	4020210000	
Seaport System Fees	40202110	00	4020211000	
Landing and Parking Fees	40202120	00	4020212000	
Income from Hostels/Dormitories and Other Like Facilities	40202130	00	4020213000	
Slaughterhouse Operation	40202140	00	4020214000	
Income from Printing and Publication	40202150	00	4020215000	
Sales Revenue	40202160	00	4020216000	
Book Sales	40202160	01	4020216001	
Consultancy Fees	40202160	02	4020216002	
Entrance Fees	40202160	03	4020216003	
Film Showing Fees	40202160	04	4020216004	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Sale of Accountable Forms	40202160	05	4020216005	
Sale of Animals, Meat and Dairy	40202160	06	4020216006	
Sale of Technology thru Payback	40202160	07	4020216007	
Sale of Training Manuals	40202160	08	4020216008	
Other Sales	40202160	99	4020216099	
<i>Sales Discounts</i>	40202161	00	4020216100	
Hospital Fees	40202170	00	4020217000	
Drugs and Medicines	40202170	01	4020217001	
Medical Supplies	40202170	02	4020217002	
Medical Fees-Operating Room	40202170	03	4020217003	
Medical Fees-Radiology	40202170	04	4020217004	
Medical Fees-Laboratory	40202170	05	4020217005	
Medical Fees-Hemodialysis	40202170	06	4020217006	
Medical Fees-Cardio-Vascular Services	40202170	07	4020217007	
Medical Fees-Nuclear Medicine Services	40202170	08	4020217008	
Medical Fees-Physical Medicine & Rehabilitation Services	40202170	09	4020217009	
Medical Fees-Pulmonary Services	40202170	10	4020217010	
Medical Fees-Neurology Services	40202170	11	4020217011	
Other Fees	40202170	99	4020217099	
Guarantee Income	40202180	00	4020218000	
Fidelity Insurance Income	40202190	00	4020219000	
Dividend Income	40202200	00	4020220000	
Interest Income	40202210	00	4020221000	
Interest on NG Deposits	40202210	01	4020221001	
Interest on Advances to GOCCs	40202210	02	4020221002	
Others	40202210	03	4020221003	
Share in the Profit of Joint Venture	40202220	00	4020222000	
Fines and Penalties-Business Income	40202230	00	4020223000	
Service Concession Revenue	40202240	00	4020224000	
Other Business Income	40202990	00	4020299000	
Income from Compromise Agreement 1	40202990	01	4020299001	
Pasture Income	40202990	02	4020299002	
Warehousing Fees	40202990	03	4020299003	
Other Business Income	40202990	99	4020299099	
Assistance and Subsidy				PPSAS 23
Assistance and Subsidy				
Subsidy from National Government	40301010	00	4030101000	
Subsidy from Other National Government Agencies	40301020	00	4030102000	
Assistance from Local Government Units	40301030	00	4030103000	
Assistance from Government-Owned or Controlled Corporations	40301040	00	4030104000	
Subsidy from Other Funds	40301050	00	4030105000	
Subsidy from Central Office	40301060	00	4030106000	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Subsidy from Regional Office/Staff Bureau	40301070	00	4030107000	
Shares, Grants and Donations				PPSAS 23
Shares				
Share from National Wealth	40401010	00	4040101000	
Tobacco Excise Tax (Virginia) per R.A. 7171	40401010	01	4040101001	
Tobacco Excise Tax (Burley and Native) per R.A. 8240	40401010	02	4040101002	
Mining Taxes per R.A. 7160	40401010	03	4040101003	
Royalties per R.A. 7160	40401010	04	4040101004	
Forestry Charges per R.A. 7160	40401010	05	4040101005	
Fishery Charges per R.A. 7160	40401010	06	4040101006	
Renewable Energy charges per R.A. 9513	40401010	07	4040101007	
Income Tax Collections in ECO ZONES per R.A. 7922 and R.A. 8748	40401010	08	4040101008	
Value Added Tax per R.A. 7643	40401010	09	4040101009	
Value Added Tax in lieu of Franchise Tax per R.A. 7953 and R.A. 8407	40401010	10	4040101010	
Share from PAGCOR/PCSO	40401020	00	4040102000	
Share from Earnings of GOCCs	40401030	00	4040103000	
Grants and Donations				
Income from Grants and Donations in Cash	40402010	00	4040201000	
Income from Grants and Donations in Kind	40402020	00	4040202000	
Gains				
Gains				PPSAS 9
Gain on Foreign Exchange (FOREX)	40501010	00	4050101000	
Gain on Sale of Investments	40501020	00	4050102000	
Gain on Sale of Investment Property	40501030	00	4050103000	
Gain on Sale of Property, Plant and Equipment	40501040	00	4050104000	
Gain on Initial Recognition of Biological Assets	40501050	00	4050105000	
Gain on Sale of Biological Assets	40501060	00	4050106000	
Gain from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Physical Change	40501070	00	4050107000	
Gain from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Price Change	40501080	00	4050108000	
Gain on Sale of Agricultural Produce	40501090	00	4050109000	
Gain on Sale of Intangible Assets	40501100	00	4050110000	
Gain from Changes in Fair Value of Financial Instruments	40501110	00	4050111000	
Gain on Initial Recognition of Agricultural Produce	40501120	00	4050112000	
Other Gains	40501990	00	4050199000	
Other Non-Operating Income				
Sale of Assets				PPSAS 9
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Property	40601010	00	4060101000	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Sale of Unserviceable Property	40601020	00	4060102000	
Reversal of Impairment Loss				
Reversal of Impairment Loss	40602010	00	4060201000	
Miscellaneous Income				
Proceeds from Insurance/Indemnities	40609010	00	4060901000	
Miscellaneous Income	40609990	00	4060999000	
Expenses				
Personnel Services				
Salaries and Wages				
Salaries and Wages-Regular	50101010	00	5010101000	
Basic Salary-Civilian	50101010	01	5010101001	
Base Pay-Military/Uniformed Personnel	50101010	02	5010101002	
Salaries and Wages-Casual/Contractual	50101020	00	5010102000	
Other Compensation				
Personal Economic Relief Allowance (PERA)	50102010	00	5010201000	
PERA-Civilian	50102010	01	5010201001	
PERA-Military/Uniformed Personnel	50102010	02	5010201002	
Representation Allowance (RA)	50102020	00	5010202000	
Transportation Allowance (TA)	50102030	00	5010203000	
Transportation Allowance	50102030	01	5010203001	
RATA of Sectoral/Alternate Sectoral Representatives	50102030	02	5010203002	
Clothing/Uniform Allowance	50102040	00	5010204000	
Clothing/Uniform Allowance-Civilian	50102040	01	5010204001	
Shoes Allowance-Civilian	50102040	02	5010204002	
Clothing/Uniform Allowance-Military/Uniformed Personnel	50102040	03	5010204003	
Clothing/Uniform Allowance-Initial-Military/Uniformed Personnel	50102040	04	5010204004	
Clothing/Uniform Allowance-Special-Military/Uniformed Personnel	50102040	05	5010204005	
Clothing/Uniform Allowance-Cold Weather-Military/Uniformed Personnel	50102040	06	5010204006	
Clothing/Uniform Allowance-Reenlistment-Military/Uniformed Personnel	50102040	07	5010204007	
Clothing/Uniform Allowance-Winter-Military/Uniformed Personnel	50102040	08	5010204008	
Clothing/Uniform Allowance-Combat-Military/Uniformed Personnel	50102040	09	5010204009	
Clothing/Uniform Allowance-Maintenance Cold Weather-Military/Uniformed Personnel	50102040	10	5010204010	
Clothing/Uniform Allowance-Replacement-Military/Uniformed Personnel	50102040	11	5010204011	
Subsistence Allowance	50102050	00	5010205000	
Subsistence Allowance-Military/Uniformed Personnel	50102050	01	5010205001	
Subsistence Allowance-Magna Carta Benefits for Science and Technology under R.A. 8439	50102050	02	5010205002	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under R.A. 7305	50102050	03	5010205003	
Subsistence Allowance-Magna Carta Benefits for Public Social Workers under R.A. 9432	50102050	04	5010205004	
Laundry Allowance	50102060	00	5010206000	
Laundry Allowance-Civilian	50102060	01	5010206001	
Laundry Allowance-Military/Uniformed Personnel	50102060	02	5010206002	
Laundry Allowance-Magna Carta Benefits for Science and Technology under R.A. 8439	50102060	03	5010206003	
Laundry Allowance-Magna Carta Benefits for Public Health Workers under R.A. 7305	50102060	04	5010206004	
Laundry Allowance-Magna Carta Benefits for Public Social Workers under R.A. 9432	50102060	05	5010206005	
Quarters Allowance	50102070	00	5010207000	
Quarters Allowance-Civilian	50102070	01	5010207001	
Quarters Allowance-Military/Uniformed Personnel	50102070	02	5010207002	
Quarters Allowance-Magna Carta Benefits for Science and Technology under R.A. 8439	50102070	03	5010207003	
Quarters Allowance-Magna Carta Benefits for Public Health Workers under R.A. 7305	50102070	04	5010207004	
Quarters Allowance Magna Carta Benefits for Public Social Workers under R.A. 9432	50102070	05	5010207005	
Productivity Incentive Allowance	50102080	00	5010208000	
Productivity Incentive Allowance-Civilian	50102080	01	5010208001	
Productivity Incentive Allowance-Military/Uniformed Personnel	50102080	02	5010208002	
Overseas Allowance	50102090	00	5010209000	
Overseas Allowance-Civilian	50102090	01	5010209001	
Overseas Allowance-Military/Uniformed Personnel	50102090	02	5010209002	
Honoraria	50102100	00	5010210000	
Honoraria-Civilian	50102100	01	5010210001	
Honoraria-Military/Uniformed Personnel	50102100	02	5010210002	
Honoraria-Magna Carta Benefits for Science and Technology under R.A. 8439	50102100	03	5010210003	
Honoraria-Magna Carta Benefits for Public Health Workers under R.A. 7305	50102100	04	5010210004	
Honoraria-Magna Carta Benefits for Public Social Workers under R.A. 9432	50102100	05	5010210005	
Hazard Pay	50102110	00	5010211000	
Hazard Pay	50102110	01	5010211001	
Hazard Duty Pay-Civilian	50102110	02	5010211002	
Hazard Duty Pay-Military/Uniformed Personnel	50102110	03	5010211003	
HP-Magna Carta Benefits for Science and Technology under R.A. 8439	50102110	04	5010211004	
HP-Magna Carta Benefits for Public Health Workers under R.A. 7305	50102110	05	5010211005	
HP-Magna Carta Benefits for Public Social Workers under R.A. 9432	50102110	06	5010211006	
Radiation Hazard Pay not exceeding 15% of Basic Salary	50102110	07	5010211007	

Account Title	RCA Code	UACS Sub- Object Code	UACS Object Code	Covering PPSAS
High Risk Duty Pay	50102110	08	5010211008	
Hazardous Duty Pay	50102110	09	5010211009	
Longevity Pay	50102120	00	5010212000	
Longevity Pay-Civilian	50102120	01	5010212001	
Longevity Pay-Military/Uniformed Personnel	50102120	02	5010212002	
Longevity Pay-Magna Carta Benefits for Science and Technology under R.A. 8439	50102120	03	5010212003	
Longevity Pay-Magna Carta Benefits for Public Health Workers under R.A. 7305	50102120	04	5010212004	
Longevity Pay-Magna Carta Benefits for Public Social Workers under R.A. 9432	50102120	05	5010212005	
Overtime and Night Pay	50102130	00	5010213000	
Overtime Pay	50102130	01	5010213001	
Night-shift Differential Pay	50102130	02	5010213002	
Year End Bonus	50102140	00	5010214000	
Bonus-Civilian	50102140	01	5010214001	
Bonus-Military/Uniformed Personnel	50102140	02	5010214002	
Cash Gift	50102150	00	5010215000	
Cash Gift-Civilian	50102150	01	5010215001	
Cash Gift-Military/Uniformed Personnel	50102150	02	5010215002	
Other Bonuses and Allowances	50102990	00	5010299000	
Per Diems-Civilian	50102990	01	5010299001	
Allowance of PAO Lawyers and Employees Assigned in Night Courts-Civilian	50102990	02	5010299002	
Allowance of Attorney's de Officio-Civilian	50102990	03	5010299003	
Special Hardship Allowance-Civilian	50102990	04	5010299004	
Private Messenger Fee-Civilian	50102990	05	5010299005	
Inquest Allowance-Civilian	50102990	06	5010299006	
Special Duty Allowance-Civilian	50102990	07	5010299007	
Special Duty Allowance-Military/Uniformed Personnel	50102990	08	5010299008	
Special Allowance for Judges and Justices-Civilian	50102990	09	5010299009	
Special Allowance for the Members of the Prosecution Service	50102990	10	5010299010	
Collective Negotiation Agreement Incentive-Civilian	50102990	11	5010299011	
Productivity Enhancement Incentive-Civilian	50102990	12	5010299012	
Productivity Enhancement Incentive-Military/Uniformed Personnel	50102990	13	5010299013	
Performance Based Bonus-Civilian	50102990	14	5010299014	
Performance Based Bonus-Military/Uniformed Personnel	50102990	15	5010299015	
Flying Pay-Duty Based Allowance-Military/Uniformed Personnel (DBAMUP)	50102990	16	5010299016	
Special Group Term Insurance-DBA-MUP	50102990	17	5010299017	
Sea Duty Pay-DBA-MUP	50102990	18	5010299018	
Combat Incentive Pay-DBA-MUP	50102990	19	5010299019	
Reenlistment Pay-DBA-MUP	50102990	20	5010299020	
Other Subsistence Allowance-DBA-MUP	50102990	21	5010299021	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Training Subsistence Allowance-DBA-MUP	50102990	22	5010299022	
Civil Disturbance Control Subsistence Allowance-DBA-MUP	50102990	23	5010299023	
Subsistence of Detainees-DBA-MUP	50102990	24	5010299024	
Hardship Allowance-DBA-MUP	50102990	25	5010299025	
Combat Duty Pay-DBA-MUP	50102990	26	5010299026	
Incentive Pay-DBA-MUP	50102990	27	5010299027	
Instructor's Duty Pay-DBA-MUP	50102990	28	5010299028	
Reservist's Pay-DBA-MUP	50102990	29	5010299029	
Medal of Valor Award-DBA-MUP	50102990	30	5010299030	
Hospitalization Expenses-DBA-MUP	50102990	31	5010299031	
Specialist's Pay-DBA-MUP	50102990	32	5010299032	
Parachutist Pay-DBA-MUP	50102990	33	5010299033	
Personnel Benefit Contributions				
Retirement and Life Insurance Premiums	50103010	00	5010301000	
Pag-IBIG Contributions	50103020	00	5010302000	
Pag-IBIG-Civilian	50103020	01	5010302001	
Pag-IBIG-Military/Uniformed Personnel	50103020	02	5010302002	
PhilHealth Contributions	50103030	00	5010303000	
PhilHealth-Civilian	50103030	01	5010303001	
PhilHealth-Military/Uniformed Personnel	50103030	02	5010303002	
Employees Compensation Insurance Premiums	50103040	00	5010304000	
ECIP-Civilian	50103040	01	5010304001	
ECIP-Military/Uniformed Personnel	50103040	02	5010304002	
Provident/Welfare Fund Contributions	50103050	00	5010305000	
Other Personnel Benefits				
Pension Benefits	50104010	00	5010401000	
Pension Benefits-Civilian	50104010	01	5010401001	
Pension Benefits-Military/Uniformed Personnel	50104010	02	5010401002	
Pension Benefits-Veterans	50104010	03	5010401003	
Retirement Gratuity	50104020	00	5010402000	
Retirement Gratuity-Civilian	50104020	01	5010402001	
Retirement Gratuity-Military/Uniformed Personnel	50104020	02	5010402002	
Terminal Leave Benefits	50104030	00	5010403000	
Terminal Leave Benefits-Civilian	50104030	01	5010403001	
Terminal Leave Benefits-Military/Uniformed Personnel	50104030	02	5010403002	
Other Personnel Benefits	50104990	00	5010499000	
Lump-sum for Creation of New Positions-Civilian	50104990	01	5010499001	
Lump-sum for Creation of New Positions-Military/Uniformed Personnel	50104990	02	5010499002	
Lump-sum for Reclassification of Positions	50104990	03	5010499003	
Lump-sum for Equivalent-Record Form	50104990	04	5010499004	
Lump-sum for Master Teachers	50104990	05	5010499005	
Lump-sum for Compensation Adjustment	50104990	06	5010499006	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Lump-sum for Filling of Positions	50104990	07	5010499007	
Lump-sum for NBC No. 308	50104990	08	5010499008	
Lump-sum for Personnel Services	50104990	09	5010499009	
Lump-sum for Step Increments-Length of Service	50104990	10	5010499010	
Lump-sum for Step Increments-Meritorious Performance	50104990	11	5010499011	
Other Lump-sum	50104990	12	5010499012	
Police Benefits (NAPOLCOM)	50104990	13	5010499013	
Other Personnel Benefits	50104990	99	5010499099	

Maintenance and Other Operating Expenses

Traveling Expenses

PPSAS 1

Traveling Expenses-Local	50201010	00	5020101000
Traveling Expenses-Foreign	50201020	00	5020102000

Training and Scholarship Expenses

PPSAS 1

Training Expenses	50202010	00	5020201000
Scholarship Grants/Expenses	50202020	00	5020202000

Supplies and Materials Expenses

PPSAS 1

Office Supplies Expenses	50203010	00	5020301000
Accountable Forms Expenses	50203020	00	5020302000
Non-Accountable Forms Expenses	50203030	00	5020303000
Animal/Zoological Supplies Expenses	50203040	00	5020304000
Food Supplies Expenses	50203050	00	5020305000
Welfare Goods Expenses	50203060	00	5020306000
Drugs and Medicines Expenses	50203070	00	5020307000
Medical, Dental and Laboratory Supplies Expenses	50203080	00	5020308000
Fuel, Oil and Lubricants Expenses	50203090	00	5020309000
Agricultural and Marine Supplies Expenses	50203100	00	5020310000
Textbooks and Instructional Materials Expenses	50203110	00	5020311000
Textbooks and Instructional Materials Expenses	50203110	01	5020311001
Chalk Allowance	50203110	02	5020311002
Military, Police and Traffic Supplies Expenses	50203120	00	5020312000
Chemical and Filtering Supplies Expenses	50203130	00	5020313000
Semi-Expendable Machinery and Equipment Expenses	50203210	00	5020321000
Machinery	50203210	01	5020321001
Office Equipment	50203210	02	5020321002
Information and Communications Technology Equipment	50203210	03	5020321003
Agricultural and Forestry Equipment	50203210	04	5020321004
Marine and Fishery Equipment	50203210	05	5020321005
Airport Equipment	50203210	06	5020321006
Communications Equipment	50203210	07	5020321007
Disaster Response and Rescue Equipment	50203210	08	5020321008
Military, Police and Security Equipment	50203210	09	5020321009

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Medical Equipment	50203210	10	5020321010	
Printing Equipment	50203210	11	5020321011	
Sports Equipment	50203210	12	5020321012	
Technical and Scientific Equipment	50203210	13	5020321013	
Other Machinery and Equipment	50203210	99	5020321099	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	00	5020322000	
Furniture and Fixtures	50203220	01	5020322001	
Books	50203220	02	5020322002	
Other Supplies and Materials Expenses	50203990	00	5020399000	
Utility Expenses				PPSAS 1
Water Expenses	50204010	00	5020401000	
Electricity Expenses	50204020	00	5020402000	
Gas/Heating Expenses	50204030	00	5020403000	
Other Utility Expenses	50204990	00	5020499000	
Communication Expenses				PPSAS 1
Postage and Courier Expenses	50205010	00	5020501000	
Telephone Expenses	50205020	00	5020502000	
Mobile	50205020	01	5020502001	
Landline	50205020	02	5020502002	
Internet Subscription Expenses	50205030	00	5020503000	
Cable, Satellite, Telegraph and Radio Expenses	50205040	00	5020504000	
Awards/Rewards, Prizes and Indemnities				
Awards/Rewards Expenses	50206010	00	5020601000	
Awards/Rewards Expenses	50206010	01	5020601001	
Rewards and Incentives	50206010	02	5020601002	
Prizes	50206020	00	5020602000	
Indemnities	50206030	00	5020603000	
Survey, Research, Exploration and Development Expenses				PPSAS 31/17
Survey Expenses	50207010	00	5020701000	
Research, Exploration and Development Expenses	50207020	00	5020702000	
Demolition and Relocation Expenses	50208010	00	5020801000	
Desilting and Dredging Expenses	50208020	00	5020802000	
Generation, Transmission and Distribution Expenses				PPSAS 1
Generation, Transmission and Distribution Expenses	50209010	00	5020901000	
Confidential, Intelligence and Extraordinary Expenses				PPSAS 1
Confidential Expenses	50210010	00	5021001000	
Intelligence Expenses	50210020	00	5021002000	
Extraordinary and Miscellaneous Expenses	50210030	00	5021003000	
Professional Services				
Legal Services	50211010	00	5021101000	
Auditing Services	50211020	00	5021102000	
Consultancy Services	50211030	00	5021103000	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Other Professional Services	50211990	00	5021199000	
General Services				
Environment/Sanitary Services	50212010	00	5021201000	
Janitorial Services	50212020	00	5021202000	
Security Services	50212030	00	5021203000	
Other General Services	50212990	00	5021299000	
Repairs and Maintenance				PPSAS 16 & 17
Repairs and Maintenance-Investment Property	50213010	00	5021301000	
Repairs and Maintenance-Land Improvements	50213020	00	5021302000	
Aquaculture Structures	50213020	01	5021302001	
Reforestation Projects	50213020	02	5021302002	
Other Land Improvements	50213020	99	5021302099	
Repairs and Maintenance-Infrastructure Assets	50213030	00	5021303000	
Road Networks	50213030	01	5021303001	
Flood Control Systems	50213030	02	5021303002	
Sewer Systems	50213030	03	5021303003	
Water Supply Systems	50213030	04	5021303004	
Power Supply Systems	50213030	05	5021303005	
Communications Networks	50213030	06	5021303006	
Seaport Systems	50213030	07	5021303007	
Airport Systems	50213030	08	5021303008	
Parks, Plazas and Monuments	50213030	09	5021303009	
Railway Systems	50213030	10	5021303010	
Other Infrastructure Assets	50213030	99	5021303099	
Repairs and Maintenance-Buildings and Other Structures	50213040	00	5021304000	
Buildings	50213040	01	5021304001	
School Buildings	50213040	02	5021304002	
Hospitals and Health Centers	50213040	03	5021304003	
Markets	50213040	04	5021304004	
Slaughterhouses	50213040	05	5021304005	
Hostels and Dormitories	50213040	06	5021304006	
Other Structures	50213040	99	5021304099	
Repairs and Maintenance-Machinery and Equipment	50213050	00	5021305000	
Machinery	50213050	01	5021305001	
Office Equipment	50213050	02	5021305002	
ICT Equipment	50213050	03	5021305003	
Agricultural and Forestry Equipment	50213050	04	5021305004	
Marine and Fishery Equipment	50213050	05	5021305005	
Airport Equipment	50213050	06	5021305006	
Communication Equipment	50213050	07	5021305007	
Construction and Heavy Equipment	50213050	08	5021305008	
Disaster Response and Rescue Equipment	50213050	09	5021305009	
Military, Police and Security Equipment	50213050	10	5021305010	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Medical Equipment	50213050	11	5021305011	
Printing Equipment	50213050	12	5021305012	
Sports Equipment	50213050	13	5021305013	
Technical and Scientific Equipment	50213050	14	5021305014	
Other Machinery and Equipment	50213050	99	5021305099	
Repairs and Maintenance-Transportation Equipment	50213060	00	5021306000	
Motor Vehicles	50213060	01	5021306001	
Trains	50213060	02	5021306002	
Aircrafts and Aircrafts Ground Equipment	50213060	03	5021306003	
Watercrafts	50213060	04	5021306004	
Other Transportation Equipment	50213060	99	5021306099	
Repairs and Maintenance-Furniture and Fixtures	50213070	00	5021307000	
Repairs and Maintenance-Leased Assets	50213080	00	5021308000	
Buildings and Other Structures	50213080	01	5021308001	
Machinery and Equipment	50213080	02	5021308002	
Transportation Equipment	50213080	03	5021308003	
Other Leased Assets	50213080	99	5021308099	
Repairs and Maintenance-Leased Assets Improvements	50213090	00	5021309000	
Land	50213090	01	5021309001	
Buildings	50213090	02	5021309002	
Other Leased Assets Improvements	50213090	03	5021309003	
Restoration and Maintenance-Heritage Assets	50213100	00	5021310000	
Historical Buildings	50213100	01	5021310001	
Works of Arts and Archeological Specimens	50213100	02	5021310002	
Other Heritage Assets	50213100	03	5021310003	
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	50213210	00	5021321000	
Machinery	50213210	01	5021321001	
Office Equipment	50213210	02	5021321002	
Information and Communications Technology Equipment	50213210	03	5021321003	
Agricultural and Forestry Equipment	50213210	04	5021321004	
Marine and Fishery Equipment	50213210	05	5021321005	
Airport Equipment	50213210	06	5021321006	
Communication Equipment	50213210	07	5021321007	
Disaster Response and Rescue Equipment	50213210	08	5021321008	
Military, Police and Security Equipment	50213210	09	5021321009	
Medical Equipment	50213210	10	5021321010	
Printing Equipment	50213210	11	5021321011	
Sports Equipment	50213210	12	5021321012	
Technical and Scientific Equipment	50213210	13	5021321013	
Other Machinery and Equipment	50213210	99	5021321099	
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	50213220	00	5021322000	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Furniture and Fixture	50213220	01	5021322001	
Books	50213220	02	5021322002	
Repairs and Maintenance-Other Property, Plant and Equipment	50213990	00	5021399000	
Work/Zoo Animals	50213990	01	5021399001	
Other Property, Plant and Equipment	50213990	99	5021399099	
Financial Assistance/Subsidy				
Subsidy to NGAs	50214010	00	5021401000	
Financial Assistance to NGAs	50214020	00	5021402000	
Financial Assistance to Local Government Units	50214030	00	5021403000	
Tobacco Excise Tax (Virginia) per R.A. 7171	50214030	01	5021403001	
Tobacco Excise Tax (Burley and Native) per R.A. 8240	50214030	02	5021403002	
Mining Taxes per R.A. 7160	50214030	03	5021403003	
Royalties per R.A. 7160	50214030	04	5021403004	
Forestry Charges per R.A. 7160	50214030	05	5021403005	
Fishery Charges per R.A. 7160	50214030	06	5021403006	
Renewable Energy charges per R.A. 9513	50214030	07	5021403007	
Income Tax Collections in ECO ZONES per R.A. 7922 and R.A. 8748	50214030	08	5021403008	
Value Added Tax per R.A. 7643	50214030	09	5021403009	
Value Added Tax in lieu of Franchise Tax per R.A. 7953 and R.A. 8407	50214030	10	5021403010	
Budgetary Support to Government-Owned or Controlled Corporations	50214040	00	5021404000	
Subsidy Support to Operations of GOCCs	50214040	01	5021404001	
Road Networks	50214040	02	5021404002	
Flood Control Systems	50214040	03	5021404003	
Sewer Systems	50214040	04	5021404004	
Water Supply Systems	50214040	05	5021404005	
Power Supply Systems	50214040	06	5021404006	
Communications Networks	50214040	07	5021404007	
Seaport Systems	50214040	08	5021404008	
Airport Systems	50214040	09	5021404009	
Parks, Plazas and Monuments	50214040	10	5021404010	
Other Infrastructure Assets	50214040	99	5021404099	
Financial Assistance to NGOs/POs	50214050	00	5021405000	
Internal Revenue Allotment	50214060	00	5021406000	
Subsidy to Regional Offices/Staff Bureaus	50214070	00	5021407000	
Subsidy to Operating Units	50214080	00	5021408000	
Subsidy to Other Funds	50214090	00	5021409000	
Subsidies-Others	50214990	00	5021499000	
Taxes, Insurance Premiums and Other Fees				
Taxes, Duties and Licenses	50215010	00	5021501000	
Taxes, Duties and Licenses	50215010	01	5021501001	

Account Title	RCA Code	UACS Sub- Object Code	UACS Object Code	Covering PPSAS
Tax Refund	50215010	02	5021501002	
Fidelity Bond Premiums	50215020	00	5021502000	
Insurance Expenses	50215030	00	5021503000	
Labor and Wages				
Labor and Wages	50216010	00	5021601000	
Other Maintenance and Operating Expenses				
Advertising Expenses	50299010	00	5029901000	
Printing and Publication Expenses	50299020	00	5029902000	
Representation Expenses	50299030	00	5029903000	
Transportation and Delivery Expenses	50299040	00	5029904000	
Rent/Lease Expenses	50299050	00	5029905000	
Rents-Buildings and Structures	50299050	01	5029905001	
Rents-Land	50299050	02	5029905002	
Rents-Motor Vehicles	50299050	03	5029905003	
Rents-Equipment	50299050	04	5029905004	
Rents-Living Quarters	50299050	05	5029905005	
Operating Lease	50299050	06	5029905006	
Financial Lease	50299050	07	5029905007	
Membership Dues and Contributions to Organizations	50299060	00	5029906000	
Subscription Expenses	50299070	00	5029907000	
Donations	50299080	00	5029908000	
Litigation/Acquired Assets Expenses	50299090	00	5029909000	
Loss on Guaranty	50299100	00	5029910000	
Other Maintenance and Operating Expenses	50299990	00	5029999000	
Website Maintenance	50299990	01	5029999001	
Other Maintenance and Operating Expenses	50299990	02	5029999002	
Financial Expenses				
Financial Expenses				
Management Supervision/Trusteeship Fees	50301010	00	5030101000	
Interest Expenses	50301020	00	5030102000	
Interest Paid to Residents other than General Government	50301020	01	5030102001	
Interest Paid to other General Government Units	50301020	02	5030102002	
Guarantee Fees	50301030	00	5030103000	
Bank Charges	50301040	00	5030104000	
Commitment Fees	50301050	00	5030105000	
Other Financial Charges	50301990	00	5030199000	
Direct Costs				
Cost of Goods Manufactured				
Direct Labor	50401010	00	5040101000	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Manufacturing Overhead	50401020	00	5040102000	
Cost of Sales				
Cost of Sales	50402010	00	5040201000	
Non-Cash Expenses				
Depreciation				PPSAS 17
Depreciation-Investment Property	50501010	00	5050101000	
Depreciation-Land Improvements	50501020	00	5050102000	PPSAS 17
Aquaculture Structures	50501020	01	5050102001	
Other Land Improvements	50501020	03	5050102003	
Depreciation-Infrastructure Assets	50501030	00	5050103000	
Road Networks	50501030	01	5050103001	
Flood Control Systems	50501030	02	5050103002	
Sewer Systems	50501030	03	5050103003	
Water Supply Systems	50501030	04	5050103004	
Power Supply Systems	50501030	05	5050103005	
Communications Networks	50501030	06	5050103006	
Seaport Systems	50501030	07	5050103007	
Airport Systems	50501030	08	5050103008	
Parks, Plazas and Monuments	50501030	09	5050103009	
Railway Systems	50501030	10	5050103010	
Other Infrastructure Assets	50501030	99	5050103099	
Depreciation-Buildings and Other Structures	50501040	00	5050104000	
Buildings	50501040	01	5050104001	
School Buildings	50501040	02	5050104002	
Hospitals and Health Centers	50501040	03	5050104003	
Markets	50501040	04	5050104004	
Slaughterhouses	50501040	05	5050104005	
Hostels and Dormitories	50501040	06	5050104006	
Other Structures	50501040	99	5050104099	
Depreciation-Machinery and Equipment	50501050	00	5050105000	
Machinery	50501050	01	5050105001	
Office Equipment	50501050	02	5050105002	
ICT Equipment	50501050	03	5050105003	
Agricultural and Forestry Equipment	50501050	04	5050105004	
Marine and Fishery Equipment	50501050	05	5050105005	
Airport Equipment	50501050	06	5050105006	
Communication Equipment	50501050	07	5050105007	
Construction and Heavy Equipment	50501050	08	5050105008	
Disaster Response and Rescue Equipment	50501050	09	5050105009	
Military, Police and Security Equipment	50501050	10	5050105010	
Medical Equipment	50501050	11	5050105011	
Printing Equipment	50501050	12	5050105012	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Sports Equipment	50501050	13	5050105013	
Technical and Scientific Equipment	50501050	14	5050105014	
Other Machinery and Equipment	50501050	99	5050105099	
Depreciation-Transportation Equipment	50501060	00	5050106000	
Motor Vehicles	50501060	01	5050106001	
Trains	50501060	02	5050106002	
Aircrafts and Aircrafts Ground Equipment	50501060	03	5050106003	
Watercrafts	50501060	04	5050106004	
Other Transportation Equipment	50501060	99	5050106099	
Depreciation-Furniture, Fixtures and Books	50501070	00	5050107000	
Furniture and Fixtures	50501070	01	5050107001	
Books	50501070	02	5050107002	
Depreciation-Leased Assets	50501080	00	5050108000	
Buildings and Other Structures	50501080	01	5050108001	
Machinery and Equipment	50501080	02	5050108002	
Transportation Equipment	50501080	03	5050108003	
Other Leased Assets	50501080	99	5050108099	
Depreciation-Leased Assets Improvements	50501090	00	5050109000	
Land	50501090	01	5050109001	
Buildings	50501090	02	5050109002	
Other Leased Assets Improvements	50501090	03	5050109003	
Depreciation-Heritage Assets	50501100	00	5050110000	
Historical Buildings	50501100	01	5050110001	
Works of Arts and Archeological Specimens	50501100	02	5050110002	
Other Heritage Assets	50501100	03	5050110003	
Depreciation-Service Concession Assets	50501110	00	5050111000	
Road Networks	50501110	01	5050111001	
Flood Control Systems	50501110	02	5050111002	
Sewer Systems	50501110	03	5050111003	
Water Supply Systems	50501110	04	5050111004	
Power Supply Systems	50501110	05	5050111005	
Communications Networks	50501110	06	5050111006	
Seaport Systems	50501110	07	5050111007	
Airport Systems	50501110	08	5050111008	
Parks, Plazas and Monuments	50501110	09	5050111009	
Railway Systems	50501110	10	5050111010	
Buildings and Other Structures	50501110	11	5050111011	
Other Service Concession Assets	50501110	99	5050111000	
Depreciation-Other Property, Plant and Equipment	50501990	00	5050199000	
Work/Zoo Animals	50501990	01	5050199001	
Other Property, Plant and Equipment	50501990	99	5050199099	
Amortization				
Amortization-Intangible Assets	50502010	00	5050201000	PPSAS 31

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Patents/Copyrights	50502010	01	5050201001	
Computer Software	50502010	02	5050201002	
Other Intangible Assets	50502010	99	5050201099	
Impairment Loss				PPSAS 12,16, 21, 29,31
Impairment Loss-Financial Assets Held to Maturity	50503010	00	5050301000	
Impairment Loss-Loans and Receivables	50503020	00	5050302000	
Impairment Loss-Lease Receivables	50503030	00	5050303000	
Impairment Loss-Investments in GOCCs	50503040	00	5050304000	
Impairment Loss-Investments in Joint Venture	50503050	00	5050305000	
Impairment Loss-Other Receivables	50503060	00	5050306000	
Impairment Loss-Inventories	50503070	00	5050307000	
Impairment Loss-Investment Property	50503080	00	5050308000	
Investment Property, Land	50503080	01	5050308001	
Investment Property, Buildings	50503080	02	5050308002	
Impairment Loss-Property, Plant and Equipment	50503090	00	5050309000	
Impairment Loss-Biological Assets	50503100	00	5050310000	
Impairment Loss-Intangible Assets	50503110	00	5050311000	
Patents/Copyrights	50503110	01	5050311001	
Computer Software	50503110	02	5050311002	
Websites	50503110	03	5050311003	
Other Intangible Assets	50503110	99	5050311099	
Impairment Loss-Investments in Associates	50503120	00	5050312000	
Impairment Loss-Other Assets	50503990	00	5050399000	
Losses				
Loss on Foreign Exchange (FOREX)	50504010	00	5050401000	PPSAS 4
Loss on Sale of Investments	50504020	00	5050402000	
Loss on Sale of Investment Property	50504030	00	5050403000	PPSAS 9
Loss on Sale of Property, Plant and Equipment	50504040	00	5050404000	
Loss on Sale of Biological Assets	50504050	00	5050405000	
Loss on Sale of Agricultural Produce	50504060	00	5050406000	
Loss on Sale of Intangible Assets	50504070	00	5050407000	
Loss on Sale of Assets	50504080	00	5050408000	PPSAS 9
Loss of Assets	50504090	00	5050409000	PPSAS 9
Loss on Initial Recognition of Biological Assets	50504110	00	5050411000	
Loss from Changes in Fair Value of Financial Instruments	50504120	00	5050412000	
Loss from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Physical Change	50504130	00	5050413000	
Loss from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Price Change	50504140	00	5050414000	
Other Losses	50504990	00	5050499000	

Chapter 3

DESCRIPTION OF ACCOUNTS

1 ASSETS

1 Assets

01 Cash and Cash Equivalents

01 Cash on Hand

<i>Account Title</i>	Cash-Collecting Officers
<i>Account Number</i>	10101010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount of collections with the Collecting Officers for remittance to the Treasurer of the Philippines (TOP)/ deposit to AGDBs. Credit this account for remittance to the TOP/deposit to AGDBs.

<i>Account Title</i>	Petty Cash
<i>Account Number</i>	10101020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount granted to duly designated Petty Cash Custodian for payment of authorized petty or miscellaneous expenses which cannot be conveniently paid through checks. Credit this account every time there is a change of Petty Cash Custodian for refund and liquidation of cash advance.

02 Cash in Bank-Local Currency

<i>Account Title</i>	Cash in Bank-Local Currency, Bangko Sentral ng Pilipinas
<i>Account Number</i>	10102010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize in the Bureau of the Treasury (BTr) books deposits to the Bangko Sentral ng Pilipinas (BSP) collections from national government agencies (NGAs) and government financial institutions/ government-owned or controlled corporations (GFIs/GOCCs); proceeds from issuances/flotations and maturities of Treasury Bills and Treasury Bonds; and fund transfers from other cash accounts of the TOP. Credit this account for withdrawals of investments and maturities of National Government (NG) funds and NG-managed funds; coupon payments for Treasury Bonds; Special Accounts/Imprest Accounts for projects financed by foreign loans and grants; debt service payments for NG and NG-relent loans; advances for NG-relent and guaranteed loans of GFIs/GOCCs; and fund transfers to other cash accounts of the TOP, among others.

<i>Account Title</i>	Cash in Bank-Local Currency, Current Account
<i>Account Number</i>	10102020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize deposits with AGDBs of income received for which the agency has authority to use; trust receipts authorized under specific contracts and agreements; Revolving Fund under specific laws; and credit advices/memos received from the AGDBs. Credit this account for check disbursements and debit advices/memos received from the AGDBs.

In the BTr-NG books, this account is used to recognize collections of the Bureau of Internal Revenue (BIR) and Bureau of Customs (BOC) through authorized agent banks (AABs), replenishments of MDS negotiated checks and fund transfers from other cash accounts of the TOP. Credit this account for withdrawals for negotiated Modified Disbursement System (MDS) checks with AGDBs; coupon payments on bonds; payment of maturing Treasury Bills and Treasury Bonds through Automatic Transfer Account (ATA); payment of claims for backpay and emergency currency guerilla notes; and fund transfers to other cash accounts of the TOP.

<i>Account Title</i>	Cash in Bank-Local Currency, Savings Account
<i>Account Number</i>	10102030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used in the BTr-NG books to recognize deposits to savings account with AGDBs for collections of fees and charges from national collecting officers (NCOs); investment of funds; maturity of investments; and proceeds of over-the counter placements of Treasury Bills and Treasury Bonds; and may also be maintained by the BIR, BOC and other duly authorized agencies for amounts held in escrow. Credit this account for replenishments of the MDS accounts with AGDBs, transfers to other cash accounts of the TOP, refunds/settlement of decided cases in favor of private individuals/entities, or remittance to the BTr of income resulting from decided cases in favor of the government.

<i>Account Title</i>	Cash in Bank-Local Currency, Time Deposits
<i>Account Number</i>	10102040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize authorized placements of cash in local currency with AGDBs for a specific period of time. Credit this account for withdrawal of placements.

03 Cash in Bank-Foreign Currency

<i>Account Title</i>	Cash in Bank-Foreign Currency, Bangko Sentral Ng Pilipinas
<i>Account Number</i>	10103010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize in the BTr books deposits to the BSP collections from NGAs in foreign currency; proceeds from foreign borrowings and grants; and proceeds from maturities of investments in foreign currencies. Credit this account for releases of funds to implementing agencies; investments in foreign currencies; and payments of principal, interest and other charges on foreign borrowings.

<i>Account Title</i>	Cash in Bank-Foreign Currency, Current Account
<i>Account Number</i>	10103020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize foreign currency deposits of agencies implementing foreign-assisted projects and those authorized by a regulation or by the lending/donor institution to maintain Special Account/Imprest Account/Working Fund. Credit this account for withdrawals made.

<i>Account Title</i>	Cash in Bank-Foreign Currency, Savings Account
<i>Account Number</i>	10103030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize foreign currency deposits of agencies implementing foreign-assisted projects and those authorized to maintain Special Accounts/Imprest Accounts.

In the BTr books, this account is used to recognize deposits to Special/Imprest Accounts for implementation of projects financed by foreign loans and grants for further credit to the account of implementing agencies; collections of fees, charges and trust receipts in foreign currencies; proceeds from maturities of investments in foreign currencies; fund transfer from other foreign currency accounts with AGDBs. Credit this account for withdrawals from Special/Imprest Accounts; investments in foreign currencies; and fund transfers to other foreign currency accounts with AGDBs.

<i>Account Title</i>	Cash in Bank-Foreign Currency, Time Deposits
<i>Account Number</i>	10103040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize placements of cash in foreign currency with AGDBs for a specific period of time. Credit this account for withdrawal of placements.

04 Treasury/Agency Cash Accounts

<i>Account Title</i>	Cash-Treasury/Agency Deposit, Regular
<i>Account Number</i>	10104010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize in the agency books the amount of collections remitted to the BTr under the General Fund, either directly or thru the AABs and AGDBs. At year end, credit this account to close to the Accumulated Surplus/(Deficit).

In the BTr-NG books, credit this account for deposits made by NGAs, and at year end the account is closed to the Accumulated Surplus/(Deficit).

<i>Account Title</i>	Cash-Treasury/Agency Deposit, Special Account
<i>Account Number</i>	10104020
<i>Normal Balance</i>	Debit
<i>Description</i>	Debit this account in the agency books to recognize the amount of collections remitted to the BTr under the Special Account in the General Fund (SAGF). Credit this account to recognize receipt of NCA and upon closing of the SAGF.

In the BTr books, credit this account for remittance made by NGAs for SAGF. This is debited for replenishments of agencies' negotiated checks charged to MDS-Special Account.

<i>Account Title</i>	Cash-Treasury/Agency Deposit, Trust
<i>Account Number</i>	10104030
<i>Normal Balance</i>	Debit
<i>Description</i>	Debit this account in the agency books to recognize the amount of trust receipts/collections and trust funds remitted to the BTr and adjustments for lapsed NCA. Credit this account to recognize receipt of NCA and upon

closing of the trust account.

In the BTr books, credit this account for remittance made by NGAs for trust receipts/collections and trust funds. This is debited for replenishments of agencies' negotiated checks charged to MDS-Trust Accounts.

<i>Account Title</i>	Cash-Modified Disbursement System (MDS), Regular
<i>Account Number</i>	10104040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize in the agency books the NCA received for its operating requirements. Credit this account upon issuance of MDS checks/Advice to Debit the Account (ADA) and reversion of lapsed NCA with a corresponding debit to Subsidy from NG account.

<i>Account Title</i>	Cash-Modified Disbursement System (MDS), Special Account
<i>Account Number</i>	10104050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize in the agency books the NCA received for SAGF. Credit this account upon issuance of MDS checks and reversion of any unutilized balance of lapsed NCA with a corresponding debit to Subsidy from NG account.

<i>Account Title</i>	Cash-Modified Disbursement System (MDS), Trust
<i>Account Number</i>	10104060
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize in the agency books the NCA received for trust receipts/fund transfers deposited with the National Treasury (NT). Credit this account upon issuance of MDS checks and reversion of lapsed NCA with a corresponding debit to Cash-Treasury Deposit, Trust account.

<i>Account Title</i>	Cash-Tax Remittance Advice
<i>Account Number</i>	10104070
<i>Normal Balance</i>	Debit
<i>Description</i>	In the remitting agency books, this account is debited for constructive receipts of NCA for TRA and credited for constructive remittances of taxes to BIR through TRA. In the BIR books, this account is debited for the constructive receipt of tax revenue through TRA and credited for the year-end closing to Accumulated Surplus/(Deficit). In the BTr books, this account is credited for the constructive utilization of NCA for TRA by the remitting agencies and debited upon closing to Accumulated Surplus/(Deficit).

<i>Account Title</i>	Cash-Constructive Income Remittance
<i>Account Number</i>	10104080
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited for constructive remittance of income by Foreign Service Posts and credited for the year-end closing to Accumulated Surplus/(Deficit). In the BTr books, this account is credited for the constructive receipt of remitted income by FSPs and debited upon closing to Accumulated Surplus/(Deficit).

05 Cash Equivalents

<i>Account Title</i>	Treasury Bills
<i>Account Number</i>	10105010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize amounts placed in a 90-day and below treasury bills issued by the National Government thru the BTr. Credit this account when the rights to the cash flows have expired or transferred to another party thru resale or other disposition.

02 Investments

01 Financial Assets at Fair Value Through Surplus or Deficit

<i>Account Title</i>	Financial Assets Held for Trading
<i>Account Number</i>	10201010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize debt and equity securities that are: (a) acquired principally for the purpose of selling or repurchasing them in the near term; or (b) part of a portfolio of identified securities that are managed together and for which there is evidence of a recent actual pattern of short-term profit-taking. Credit this account when the rights to the cash flows have expired or transferred to another party thru resale or other disposition.

<i>Account Title</i>	Financial Assets Designated at Fair Value Through Surplus or Deficit
<i>Account Number</i>	10201020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize financial assets that, upon initial recognition, are designated by the entity as at fair value through profit or loss. This shall comprise of both debt and equity securities and shall be accounted for in the same manner as held for trading securities. Credit this account when the rights to the cash flows have expired or transferred to another party thru resale or other disposition.

<i>Account Title</i>	Derivative Financial Assets Held for Trading
<i>Account Number</i>	10201030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize financial instruments or other contracts acquired or incurred principally for the purpose of selling or repurchasing it in the near future. Credit this account when the rights to the cash flows have expired or transferred to another party.

<i>Account Title</i>	Derivative Financial Assets Designated at Fair Value Through Surplus or Deficit
<i>Account Number</i>	10201040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize contracts that are settled gross by delivery of underlying items. Typical examples of which are futures and forward, swap and option contract. This account also refers to non-financial variables that are not specific to a party to the contract. These include an index of earthquake losses in a particular region, an index of temperatures in a particular city, and the like. Credit this account when the rights to the cash flows have expired or transferred to another party.

02 Financial Assets-Held to Maturity

<i>Account Title</i>	Investments in Treasury Bills-Local
<i>Account Number</i>	10202010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize money invested in treasury bills with 91 days and above maturity issued by the National Government thru the BTr. Credit this account upon derecognition of the investments in local treasury bills, transfers, write-off or write-down.
<i>Account Title</i>	Allowance for Impairment-Investments in Treasury Bills-Local
<i>Account Number</i>	10202011
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited when there is objective evidence that the investments in local treasury bills are impaired. Debit this account upon derecognition of the investments in local treasury bills, transfers, reversal of impairment loss, write-off or write-down.
<i>Account Title</i>	Investments in Treasury Bills-Foreign
<i>Account Number</i>	10202020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the money invested in treasury bills with 91 days and above maturity issued by foreign countries. Credit this account upon derecognition of the investments in foreign treasury bills, transfers and write-off or write-down.
<i>Account Title</i>	Allowance for Impairment-Investments in Treasury Bills-Foreign
<i>Account Number</i>	10202021
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited when there is objective evidence that the investments in foreign treasury bills are impaired. Debit this account upon derecognition of the investments in foreign treasury bills, transfers, reversal of impairment loss, and write-off or write-down.
<i>Account Title</i>	Investments in Treasury Bonds-Local
<i>Account Number</i>	10202030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize investment in bonds issued by the BTr and other local government treasury. Credit this account upon derecognition of the investments in local treasury bonds, transfers and write-off or write-down.
<i>Account Title</i>	Allowance for Impairment-Investments in Treasury Bonds-Local
<i>Account Number</i>	10202031
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited when there is objective evidence that the investments in local treasury bonds are impaired. Debit this account upon derecognition of the investments in local treasury bonds, transfers, reversal of impairment loss, and write-off or write-down.
<i>Account Title</i>	Investments in Treasury Bonds-Foreign
<i>Account Number</i>	10202040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the money invested in bonds issued by treasury of foreign governments. Credit this account upon derecognition of

the investments in foreign treasury bonds, transfers, and write-off or write-down.

<i>Account Title</i>	Allowance for Impairment-Investments in Treasury Bonds-Foreign
<i>Account Number</i>	10202041
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited when there is objective evidence that the investments in foreign treasury bonds are impaired. Debit this account upon derecognition of the investments in foreign treasury bonds, and reversal of impairment loss.

03 Financial Assets-Others

<i>Account Title</i>	Investments in Stocks
<i>Account Number</i>	10203010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize in the BTr books NG's quota/authorized subscription to capital stocks, replenishments, pledges, maintenance of values/revaluation of quota/subscription to capital stocks of foreign financial institutions (FFIs) of which the NG is a member. Investments are payables in foreign currencies, Philippine Peso or promissory notes. Credit this account upon sale, transfers and write-off.

<i>Account Title</i>	Investments in Bonds
<i>Account Number</i>	10203020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of authorized investment in bonds issued by local investee other than those issued by the BTr. Credit this account upon maturity, sale, transfers and write-off.

<i>Account Title</i>	Other Investments
<i>Account Number</i>	10203990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount of other investments carried at cost. Credit this account upon collection, transfers and write-off.

04 Investments in GOCCs

<i>Account Title</i>	Investment in GOCCs
<i>Account Number</i>	10204010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize NG equity in capital stocks of GFIs/GOCCs, and acquired entities. Credit this account upon receipt of the return of investments, sale, transfers and write-off.

<i>Account Title</i>	Allowance for Impairment-Investments in GOCCs
<i>Account Number</i>	10204011
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited upon set-up of impairment loss of investments in GOCCs. Debit this account upon receipt of the return of investments, sale, transfers, reversal of impairment loss, and write-off.

05 Investments in Joint Venture

Account Title Investments in Joint Venture
Account Number 10205010
Normal Balance Debit
Description This account is used to recognize money invested in entities that are neither a subsidiary nor affiliate/associate, where the agency has joint control. Credit this account upon receipt of the return of the investment, sale, transfers and write-off.

Account Title Allowance for Impairment-Investments in Joint Venture
Account Number 10205011
Normal Balance Credit
Description This account is credited to reduce the cost/amortized cost/fair value of investments due to impairment. Debit this account upon receipt of the return of the investment, sale, transfers, reversal of impairment loss, and write-off.

06 Investments in Associates

Account Title Investments in Associates
Account Number 10206010
Normal Balance Debit
Description This account is used to recognize money invested in entities that are neither a subsidiary nor joint venture, where the national government agency has significant influence. Credit this account upon receipt of the return of the investment, sale, transfers and write-off.

Account Title Allowance for Impairment-Investments in Associates
Account Number 10206011
Normal Balance Credit
Description This account is credited to reduce the cost/amortized cost/fair value of investments due to impairment. Debit this account upon receipt of the return of the investment, sale, transfers, reversal of impairment loss, and write-off.

07 Sinking Fund

Account Title Sinking Fund
Account Number 10207010
Normal Balance Debit
Description This account is used to recognize the amount set aside on a regular basis to pay off at maturity the long-term debt such as bonds, with maturities of three years or more. This includes investments of the NG and NG-managed sinking funds in time deposits and securities. Credit this account for payment of bond interest expenses and principal.

03 Receivables

01 Loans and Receivable Accounts

Account Title Accounts Receivable
Account Number 10301010
Normal Balance Debit
Description This account is used to recognize the amount due from customers arising from regular trade and business transactions. Credit this account upon collection of receivables, transfers or write-off.

<i>Account Title</i>	Allowance for Impairment-Accounts Receivable
<i>Account Number</i>	10301011
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited upon recognition of impairment which may arise from non-collection. Debit this account upon collection of receivables, transfers, reversal of impairment or write-off.
<i>Account Title</i>	Notes Receivable
<i>Account Number</i>	10301020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize claims expected to be received at a future date, usually with interest, for which a formal instrument of credit is issued as evidence of debt, such as promissory notes. Credit this account upon encashment of notes, transfers or write-off.
<i>Account Title</i>	Allowance for Impairment-Notes Receivable
<i>Account Number</i>	10301021
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited upon recognition of the amount to reduce the amortized cost of notes receivable due to impairment, which may arise from non-collection. Debit this account upon encashment of notes, transfers, reversal of impairment or write-off.
<i>Account Title</i>	Loans Receivable-Government-Owned or Controlled Corporations
<i>Account Number</i>	10301030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used in the BTr-NG books to recognize credits/loans in foreign or local currency extended by the NG to the GFIs/GOCCs covered by loan agreements. Credit this account for receipt of loan repayments, transfers or write-off and NG advances for principal repayments on relent loans of GFIs/GOCCs.
<i>Account Title</i>	Allowance for Impairment-Loans Receivable-Government-Owned or Controlled Corporations
<i>Account Number</i>	10301031
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited upon set-up of provision for losses which may arise from the non-collection of loans receivable from government-owned or controlled corporations. Debit this account upon receipt of loan repayments, transfers, reversal of impairment, or write-off.
<i>Account Title</i>	Loans Receivable-Local Government Units
<i>Account Number</i>	10301040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize amounts of credit extended to local government units covered by loan agreements. Credit this account upon receipt of loan repayments, transfers or write-off.
<i>Account Title</i>	Allowance for Impairment-Loans Receivable-Local Government Units
<i>Account Number</i>	10301041
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited upon set-up of provision for losses which may arise from the non-collection of loans receivable from local government units. Debit this account upon receipt of loan repayments, transfers, reversal of impairment, or write-off.

<i>Account Title</i>	Interests Receivable
<i>Account Number</i>	10301050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize amounts of accrued interests on advances and investments. Credit this account upon receipt of interests, transfers, or write-off.

<i>Account Title</i>	Allowance for Impairment-Interests Receivable
<i>Account Number</i>	10301051
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited upon set-up of provision for losses which may arise from the non-collection of interest receivables. Debit this account upon receipt of interests, transfers, reversal of impairment, or write-off.

<i>Account Title</i>	Dividends Receivable
<i>Account Number</i>	10301060
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used by the BTr to recognize dividends due on NG equity in GFIs/ GOCCs. Credit this account upon receipt of dividends, transfers, or write-off.

<i>Account Title</i>	Loans Receivable-Others
<i>Account Number</i>	10301990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize amounts due from debtors and other agencies not falling under any of the specific receivable account. Credit this account upon collection of receivables, transfers, or write-off.

<i>Account Title</i>	Allowance for Impairment-Loans Receivable-Others
<i>Account Number</i>	10301991
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited upon set-up of provision for losses which may arise from the non-collection of other loans receivables. Debit this account upon receipt of other loans receivables, transfers, reversal of impairment, or write-off.

02 Lease Receivable

<i>Account Title</i>	Operating Lease Receivable
<i>Account Number</i>	10302010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the accrual of rental income from lease of assets. Credit this account upon collection of rental income, transfers, or write-off.

<i>Account Title</i>	Allowance for Impairment-Operating Lease Receivable
<i>Account Number</i>	10302011
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited upon set-up of provision for losses which may arise from the non-collection of the operating lease receivables. Debit this account upon receipt of the receivables, transfers, reversal of impairment, or write-off.

<i>Account Title</i>	Finance Lease Receivable
<i>Account Number</i>	10302020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount due from sale of government property on installment basis. Credit this account upon collection of installment due, transfers, or write-off.

<i>Account Title</i>	Allowance for Impairment-Finance Lease Receivable
<i>Account Number</i>	10302021
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited upon set-up of provision for losses which may arise from the non-collection of finance lease receivable. Debit this account upon receipt of finance lease receivable, transfers, reversal of impairment, or write-off.

03 Inter-Agency Receivables

<i>Account Title</i>	Due from National Government Agencies
<i>Account Number</i>	10303010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize advances for purchase of goods/services as authorized by law, fund transfers to the NGAs for implementation of projects and other receivables from NGAs. Credit this account upon receipt of goods/services, and liquidation of fund transfers/receivables.

<i>Account Title</i>	Due from Government-Owned or Controlled Corporations
<i>Account Number</i>	10303020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize advances for purchase of goods/services as authorized by law, fund transfers to the GOCCs for implementation of projects, guarantee fees for NG-guaranteed loans of GFIs/GOCCs, NG advances for debt service payments on NG-relent or guaranteed loans of GFIs/GOCCs and other receivables from GFIs/GOCCs. Credit this account for the receipt of goods or services, liquidation of fund transfers, and receipt of guarantee fees, payment of advances and other receivables.

<i>Account Title</i>	Due from Local Government Units
<i>Account Number</i>	10303030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize amount of advances for purchase of goods/services as authorized by law, fund transfers to the local government units (LGUs) for implementation of projects, share from LGUs income and other receivables. Credit this account for receipt of goods/services, liquidation of fund transfers and receipt of share/payment for other receivables.

<i>Account Title</i>	Due from Joint Venture
<i>Account Number</i>	10303040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize receivables from joint venture pertaining to obligations paid in advance for share in income of joint ventures, expenses paid in advance for joint ventures, etc. Credit this account for receipt of share in income from, liquidation of advances to, or transfers of shares from joint ventures.

04 Intra-Agency Receivables

<i>Account Title</i>	Due from Central Office
<i>Account Number</i>	10304010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize transfer of funds not covered by allotment to the Central Office from the Regional Offices/Bureaus/Operating Units of NGAs. Credit this account for payment/liquidation/adjustments of funds transferred.

<i>Account Title</i>	Due from Bureaus
<i>Account Number</i>	10304020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize transfer of funds not covered by allotment to their Bureaus and Offices from the Department/Offices. It also includes fund transfers to a Bureau/Office from another Bureau/Office of the same department/office. Credit this account for payment/liquidation of fund transferred.

<i>Account Title</i>	Due from Regional Offices
<i>Account Number</i>	10304030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize transfer of funds not covered by allotment to their Regional Offices from the Central Offices/Bureaus/Operating Units of NGAs. It also includes fund transfers to a Regional/Branch Office from another Regional/Branch Office of the same agency. Credit this account for payment/liquidation of fund transferred.

<i>Account Title</i>	Due from Operating Units
<i>Account Number</i>	10304040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize transfer of funds not covered by allotment to the Operating Units from the Field Units with complete set of books or from the Central/Regional Office/Bureaus of NGAs. It also includes fund transfers to an Operating/Field Unit from another Operating/Field Unit of the same agency. Credit this account for payment/liquidation of fund transferred.

<i>Account Title</i>	Due from Other Funds
<i>Account Number</i>	10304050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize transfers to other funds and/or receivables from other funds of the agency. Credit this account for payment/liquidation/adjustments.

05 Other Receivables

<i>Account Title</i>	Receivables-Disallowances/Charges
<i>Account Number</i>	10305010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount of disallowances/charges in audit due from public/private individuals/entities which have become final and executory. Credit this account for settlement of disallowances/ charges.

<i>Account Title</i>	Due from Officers and Employees
<i>Account Number</i>	10305020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize amount of claims from agency's officers and employees for overpayment (not covered by ND), cash shortage, loss of assets and other bills issued by the agency. Credit this account for collection of receivables.
<i>Account Title</i>	Due from Non-Government Organizations/People's Organizations
<i>Account Number</i>	10305030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize amount of advances granted to Non-Government Organizations (NGOs)/People's Organizations (POs) for implementation of specific projects. Credit this account for liquidation of advances.
<i>Account Title</i>	Other Receivables
<i>Account Number</i>	10305990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize amount due from debtors and other agencies not falling under any of the specific receivable account. This also includes receivables from individuals or entities intended for specific projects or purpose not falling under any of the specific receivable account. Credit this account for payment/liquidation of receivables.
<i>Account Title</i>	Allowance for Impairment-Other Receivables
<i>Account Number</i>	10305991
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to reduce the cost/amortized cost/fair value of other receivables due to impairment. Debit this account upon receipt of other receivables, transfers, reversal of impairment loss, and write-off.

04 Inventories

01 Inventory Held for Sale

<i>Account Title</i>	Merchandise Inventory
<i>Account Number</i>	10401010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize cost of goods purchased/acquired/produced which are intended for sale in the ordinary course of business. This includes forest products and other merchandise. Credit this account for the sale, transfers or write-down of merchandise inventory.
	Subsidiary Ledgers:
	01-Supplies and Materials
	02-Drugs and Medicines
	03-Agricultural Produce
	04-Ammunitions
	05-Property and Equipment
	06-Land/Reclaimed Land
	07-Forest Products
	99-Others

02 Inventory Held for Distribution

<i>Account Title</i>	Food Supplies for Distribution
<i>Account Number</i>	10402010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of food for hospital/rehabilitation patients, jail inmates and the like. Credit this account for issuance to end-users or transfers.
<i>Account Title</i>	Welfare Goods for Distribution
<i>Account Number</i>	10402020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of goods for distribution to people affected by calamities/disasters/ground conflicts such as canned goods, noodles, mosquito nets, blankets, mats, kitchen utensils, flashlights and other similar items. Credit this account for issuance to end-users or transfers.
<i>Account Title</i>	Drugs and Medicines for Distribution
<i>Account Number</i>	10402030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of drugs and medicines purchased/received for distribution. Credit this account for issuance to end-users or transfers.
<i>Account Title</i>	Medical, Dental and Laboratory Supplies for Distribution
<i>Account Number</i>	10402040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of medical, dental and laboratory supplies purchased/received for distribution. Credit this account for issuance to end-users or transfers.
<i>Account Title</i>	Agricultural and Marine Supplies for Distribution
<i>Account Number</i>	10402050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of fertilizers, pesticides and other marine and agricultural supplies for distribution. This includes supplies for aquaculture researches, environment protection/preservations and the like. Credit this account for issuance to end-users or transfers of the inventory.
<i>Account Title</i>	Agricultural Produce for Distribution
<i>Account Number</i>	10402060
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of agricultural produce for distribution. This includes livestock and poultry; crops and fruits; and other agricultural products, supplies for aquaculture researches, environment protection/preservation and the like. Credit this account for the issuance to end-users or transfers of agricultural produce.
<i>Account Title</i>	Textbooks and Instructional Materials for Distribution
<i>Account Number</i>	10402070
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of textbooks and instructional materials including flipcharts, video clips/slides, and the like, purchased/received for distribution. Credit this account for issuance to end-users or transfers.

<i>Account Title</i>	Construction Materials for Distribution
<i>Account Number</i>	10402080
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of construction materials for distribution. Credit this account for issuance to end-users or transfers.

<i>Account Title</i>	Property and Equipment for Distribution
<i>Account Number</i>	10402090
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of property and equipment purchased/received for distribution. Credit this account for issuance to end-users or transfers.

<i>Account Title</i>	Other Supplies and Materials for Distribution
<i>Account Number</i>	10402990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of purchased/acquired inventories not falling under any of the specific inventory accounts held for distribution. Credit this account for issuance to end-users or transfers.

03 Inventory Held for Manufacturing

<i>Account Title</i>	Raw Materials Inventory
<i>Account Number</i>	10403010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of unprocessed materials that serve as component of produced goods. Credit this account for the issuance of raw materials for production, transfers or write-down of the raw materials.

<i>Account Title</i>	Work-in-Process Inventory
<i>Account Number</i>	10403020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize cost of goods still in the process of being manufactured or fabricated to produce an end product. Credit this account upon completion of the product/inventory, transfers or write-down.

<i>Account Title</i>	Finished Goods Inventory
<i>Account Number</i>	10403030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize cost of completed/manufactured product available for sale or use. Credit this account for transfer to other inventory accounts or other disposal, and write-down.

04 Inventory Held for Consumption

<i>Account Title</i>	Office Supplies Inventory
<i>Account Number</i>	10404010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost or value of purchased/acquired office supplies such as bond papers, inks, and small tangible items like staple wire removers, punchers, staplers and other similar items for government operations. Credit this account for issuance to end-users, transfers, loss or other disposal.

<i>Account Title</i>	Accountable Forms, Plates and Stickers Inventory
<i>Account Number</i>	10404020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of accountable forms acquired for government operation. It includes accountable forms with and without face value, such as official receipts, passports, blank checks, tickets, stickers, permit/license plates, Land Transportation Office (LTO) plates, and the like. Credit this account for issuance to end-users, transfers, loss or other disposal.
<i>Account Title</i>	Non-Accountable Forms Inventory
<i>Account Number</i>	10404030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of non-accountable forms such as pre-printed application forms, tax returns forms, accounting forms and the like. Credit this account for issuance to end-users, transfers, loss or other disposal.
<i>Account Title</i>	Animal/Zoological Supplies Inventory
<i>Account Number</i>	10404040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of food, medicines, veterinary and other maintenance needs of animals for use/consumption of government parks, zoos, wildlife sanctuaries and botanical gardens. This also includes supplies for zoological researches, preservations and the like. Credit this account for issuance to end-users, transfers, loss or other disposal.
<i>Account Title</i>	Food Supplies Inventory
<i>Account Number</i>	10404050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize cost of food for hospital/rehabilitation patients, jail inmates and the like. Credit this account for issuance to end-users, transfers, loss or other disposal.
<i>Account Title</i>	Drugs and Medicines Inventory
<i>Account Number</i>	10404060
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of drugs and medicines purchased/received for government operations. Credit this account for issuance to end-users, transfers, loss or other disposal.
<i>Account Title</i>	Medical, Dental and Laboratory Supplies Inventory
<i>Account Number</i>	10404070
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of medical, dental and laboratory supplies purchased/received for government operations. Credit this account for issuance to end-users, transfers, loss or other disposal.
<i>Account Title</i>	Fuel, Oil and Lubricants Inventory
<i>Account Number</i>	10404080
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of fuel and oil in government depots and lubricants for use in government vehicles and other equipment in connection with government operations/projects. Credit this account for

issuance to end-users, transfers, loss or other disposal.

<i>Account Title</i>	Agricultural and Marine Supplies Inventory
<i>Account Number</i>	10404090
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of fertilizers, pesticides and other marine and agricultural supplies for use in government operations. This includes supplies for aquaculture researches, environment protection/preservations and the like. Credit this account for issuance to end-users, transfers, loss or other disposal.
<i>Account Title</i>	Textbooks and Instructional Materials Inventory
<i>Account Number</i>	10404100
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of textbooks and instructional materials including flipcharts, video clips/slides, and the like, purchased/received for use in government schools operation. Credit this account for issuance to end-users, transfers, loss or other disposal.
<i>Account Title</i>	Military, Police and Traffic Supplies Inventory
<i>Account Number</i>	10404110
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of military, police and traffic supplies acquired for government operations such as truncheons, ammunitions, night sticks, clubs/cudgels, police/ traffic gears, flashlights, helmets and the like. Credit this account for issuance to end-users, transfers, loss or other disposal.
<i>Account Title</i>	Chemical and Filtering Supplies Inventory
<i>Account Number</i>	10404120
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize cost of chemicals and filtering supplies for use in government operations. Credit this account for issuance to end-users, transfers, loss or other disposal.
<i>Account Title</i>	Construction Materials Inventory
<i>Account Number</i>	10404130
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize cost of construction materials purchased/acquired for stock and later issuance for the construction, fabrication, repair and rehabilitation of government facilities undertaken by administration. Credit this account for issuance to projects, transfers, loss or other disposal.
<i>Account Title</i>	Other Supplies and Materials Inventory
<i>Account Number</i>	10404990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of purchased/acquired supplies and materials not falling under any of the specific inventory accounts held for consumption. Credit this account for issuance, transfers, loss or other disposal.

05 Semi-Expendable Machinery and Equipment

<i>Account Title</i>	Semi-Expendable Machinery
<i>Account Number</i>	10405010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost/fair value of the purchased/acquired machinery costing less than ₱15,000. Credit this account for issues, transfers, loss or other modes of disposal.
<i>Account Title</i>	Semi-Expendable Office Equipment
<i>Account Number</i>	10405020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost/fair value of the purchased/acquired office equipment costing less than ₱15,000 for the use in government operations. Credit this account for issues, transfers, losses or other modes of disposal.
<i>Account Title</i>	Semi-Expendable Information and Communications Technology Equipment
<i>Account Number</i>	10405030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost/fair value of the purchased/acquired information and communications technology equipment, which includes laptops, printers, scanners, and the like, costing less than ₱15,000 for the use in government operations. Credit this account for issuance, transfers, loss or other disposal.
<i>Account Title</i>	Semi-Expendable Agricultural and Forestry Equipment
<i>Account Number</i>	10405040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost/fair value of the purchased/acquired agricultural and forestry equipment costing less than ₱15,000. It includes threshing and milling machines, plow, grass cutting machines and the like. Credit this account for issuance, transfers, loss or other disposal.
<i>Account Title</i>	Semi-Expendable Marine and Fishery Equipment
<i>Account Number</i>	10405050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost/fair value of the purchased/acquired marine and fishery equipment costing less than ₱15,000. Credit this account for issuance, transfers, loss or other disposal.
<i>Account Title</i>	Semi-Expendable Airport Equipment
<i>Account Number</i>	10405060
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost/fair value of the purchased/acquired airport equipment costing less than ₱15,000 for the use in government operations. Credit this account for issuance, transfers, loss or other disposal.
<i>Account Title</i>	Semi-Expendable Communication Equipment
<i>Account Number</i>	10405070
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost/fair value of the purchased/acquired communication equipment costing less than ₱15,000 for

the use in government operations. Credit this account for issuance, transfers, loss or other disposal.

<i>Account Title</i>	Semi-Expendable Disaster Response and Rescue Equipment
<i>Account Number</i>	10405080
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost/fair value of the purchased/acquired disaster response and rescue equipment costing less than P15,000 for the use in disaster response and rescue activities. Credit this account for issuance, transfers, loss or other disposal.

<i>Account Title</i>	Semi-Expendable Military, Police and Security Equipment
<i>Account Number</i>	10405090
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost/fair value of the purchased/acquired military, police and security equipment costing less than ₱15,000 for the use in government operations. Credit this account for issuance, transfers, loss or other disposal.

<i>Account Title</i>	Semi-Expendable Medical Equipment
<i>Account Number</i>	10405100
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost/fair value of the purchased/acquired medical equipment costing less than ₱15,000 for the use in the delivery of medical services. Credit this account for issuance, transfers, loss or other disposal.

<i>Account Title</i>	Semi-Expendable Printing Equipment
<i>Account Number</i>	10405110
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost/fair value of the purchased/acquired printing equipment costing less than ₱15,000 for the use in government printing needs. Credit this account for issuance, transfers, loss or other disposal.

<i>Account Title</i>	Semi-Expendable Sports Equipment
<i>Account Number</i>	10405120
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost/fair value of the purchased/acquired sports equipment costing less than ₱15,000 for the use in the government's promotion of sports, such as: treadmills, stationary bikes, weights, gymnastic facilities, basketball goals and the like. Credit this account for issuance, transfers, loss or other disposal.

<i>Account Title</i>	Semi-Expendable Technical and Scientific Equipment
<i>Account Number</i>	10405130
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost/fair value of the purchased/acquired technical and scientific equipment costing less than ₱15,000 for the use in government operations. Credit this account for issuance, transfers, loss or other disposal.

<i>Account Title</i>	Semi-Expendable Other Machinery and Equipment
<i>Account Number</i>	10405190
<i>Normal Balance</i>	Debit

<i>Description</i>	This account is used to recognize the cost/fair value of the purchased/acquired machinery and equipment costing less than ₱15,000, not otherwise classified under the specific semi-expendable machinery and equipment accounts. Credit this account for issuance, transfers, loss or other disposal.
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06 Semi-Expendable Furniture, Fixtures and Books

<i>Account Title</i>	Semi-Expendable Furniture and Fixtures
<i>Account Number</i>	10406010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost/fair value of the purchased/acquired furniture and fixtures costing less than ₱15,000 for the use in the government operations. Credit this account for issuance, transfers, loss or other disposal and adjustments.

<i>Account Title</i>	Semi-Expendable Books
<i>Account Number</i>	10406020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost/fair value of the purchased/acquired books and other reference materials including those in electronic copies (in CD/DVD) for use in government operations that costs less than ₱15,000. Credit this account for issuance, transfers, loss or other disposal and adjustments.

05 Investment Property

01 Land and Buildings

<i>Account Title</i>	Investment Property, Land
<i>Account Number</i>	10501010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of land or part of a land held by the owner (or by the lessee under a finance lease) to earn rentals or for capital appreciation or both. Credit this account for disposal or reclassification to Property, Plant and Equipment account.

<i>Account Title</i>	Accumulated Impairment Losses-Investment Property, Land
<i>Account Number</i>	10501011
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the loss in the future economic benefits or service potential of the investment property. Debit this account upon disposal of the asset and reversal of impairment loss.

<i>Account Title</i>	Investment Property, Buildings
<i>Account Number</i>	10501020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of building or part of a building held by the owner (or by the lessee under a finance lease) to earn rentals or for capital appreciation or both. Credit this account for disposal or reclassification to Property, Plant and Equipment account.

<i>Account Title</i>	Accumulated Depreciation-Investment Property, Buildings
<i>Account Number</i>	10501021
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of building held as

investment property in accordance with the prescribed policy on depreciation. Debit this account upon disposal of the asset or reclassification to Property, Plant and Equipment account.

<i>Account Title</i>	Accumulated Impairment Losses-Investment Property, Buildings
<i>Account Number</i>	10501022
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the loss in the future economic benefits or service potential of the investment property, over and above depreciation, which is equivalent to the excess of the carrying amount of the asset over its recoverable service amount. Debit this account upon disposal of the asset, upon reclassification to other Property, Plant and Equipment account, transfers or reversal of impairment loss.

99 Construction in Progress

<i>Account Title</i>	Construction in Progress-Investment Property, Buildings
<i>Account Number</i>	10599010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the accumulated cost or other appropriate value of investment property-buildings which are still in the process of construction or development. Credit this account for reclassification to the appropriate Investment Property-Buildings account upon completion.

06 Property, Plant and Equipment

01 Land

<i>Account Title</i>	Land
<i>Account Number</i>	10601010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase/reclamation or fair value if acquired through donation or transfers without cost of land. Credit this account upon disposal or reclassification to Investment Property account.

<i>Account Title</i>	Accumulated Impairment Losses-Land
<i>Account Number</i>	10601011
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce land to its recoverable amount due to impairment. Debit this account upon derecognition of the asset or reversal of impairment loss.

02 Land Improvements

<i>Account Title</i>	Land Improvements, Aquaculture Structures
<i>Account Number</i>	10602010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or fair value, if acquired through donation or transfers without cost, of fishery and marine structures such as fishpond system, fish pens, fish tanks, and the like. Credit this account upon disposal or derecognition of the asset.

<i>Account Title</i>	Accumulated Depreciation-Land Improvements, Aquaculture Structures
<i>Account Number</i>	10602011
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of land improvements-aquaculture structures in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.
<i>Account Title</i>	Accumulated Impairment Losses-Land Improvements, Aquaculture Structures
<i>Account Number</i>	10602012
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce land improvements, aquaculture structures to its recoverable amount. This is the difference between the land improvements-aquaculture's recoverable amount and its carrying amount at a specific accounting period. Debit this account upon disposal or derecognition of the asset or reversal of impairment loss.
<i>Account Title</i>	Land Improvements, Reforestation Projects
<i>Account Number</i>	10602020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the reforestation such as the costs of seedlings, labor and maintenance contracts. Credit this account for disposal of the asset or derecognition of the cost of the deforested/devastated portion.
<i>Account Title</i>	Accumulated Impairment Losses-Land Improvements, Reforestation Projects
<i>Account Number</i>	10602021
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce reforestation projects to its recoverable amount. This is the difference between the land reforestation projects recoverable amount and its carrying amount at a specific accounting period. Debit this account upon disposal or derecognition of the asset or reversal of impairment loss.
<i>Account Title</i>	Other Land Improvements
<i>Account Number</i>	10602990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or fair value, if acquired through donation or transfers without cost, of land improvements such as parking lots, landscape, walkways, driveways, covered walks, fences, and the like. Credit this account upon disposal or derecognition of the asset.
<i>Account Title</i>	Accumulated Depreciation-Other Land Improvements
<i>Account Number</i>	10602991
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of other land improvements in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Other Land Improvements
<i>Account Number</i>	10602992
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce other land improvements to its recoverable amount. This is the difference between the land other land improvement's recoverable amount and its carrying amount at a specific accounting period. Debit this account upon disposal or derecognition of the asset or reversal of impairment loss.

03 Infrastructure Assets

<i>Account Title</i>	Road Networks
<i>Account Number</i>	10603010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or construction or fair value, if acquired through donation or transfers without cost, of the roads, highways and bridges, subways and other road network facilities such as traffic lights and road signage for public use. Credit this account upon derecognition of the carrying amount of the asset or the replaced portion.

<i>Account Title</i>	Accumulated Depreciation-Road Networks
<i>Account Number</i>	10603011
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of road networks in accordance with the prescribed policy on depreciation. Debit this account upon derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Road Networks
<i>Account Number</i>	10603012
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce road networks to its recoverable amount due to impairment. Debit this account upon derecognition of the asset or reversal of impairment loss.

<i>Account Title</i>	Flood Control Systems
<i>Account Number</i>	10603020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or construction or fair value, if acquired through donation or transfers without cost, of the seawalls, river walls and other flood control system facilities for public use. Credit this account upon derecognition of the asset or the replaced portion.

<i>Account Title</i>	Accumulated Depreciation-Flood Control Systems
<i>Account Number</i>	10603021
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of flood control systems in accordance with the prescribed policy on depreciation. Debit this account upon derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Flood Control Systems
<i>Account Number</i>	10603022
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce flood control

systems to its recoverable amount due to impairment. Debit this account upon derecognition of the asset and reversal of impairment loss.

<i>Account Title</i>	Sewer Systems
<i>Account Number</i>	10603030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or construction or fair value, if acquired through donation or transfers without cost, of the waste treatment plants and other sewer system facilities for public use. This also includes pumps, purification works, rising/gravity mains, air release valves, screens, overflows and associated infrastructures. Credit this account upon derecognition of the carrying amount of the asset or the replaced portion.

<i>Account Title</i>	Accumulated Depreciation-Sewer Systems
<i>Account Number</i>	10603031
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of sewer systems in accordance with the prescribed policy on depreciation. Debit this account upon derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Sewer Systems
<i>Account Number</i>	10603032
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce sewer systems to its recoverable amount due to impairment. Debit this account upon derecognition of the asset and reversal of impairment loss.

<i>Account Title</i>	Water Supply Systems
<i>Account Number</i>	10603040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or construction or fair value, if acquired through donation or transfers without cost, of water source facility such as artesian wells, dams/reservoirs, pumping stations and conduits; irrigation canals and laterals; waterways, aqueducts, water utilities systems and other water supply facilities for public use or for income generating purposes. Credit this account upon derecognition of the asset or the replaced portion.

<i>Account Title</i>	Accumulated Depreciation-Water Supply Systems
<i>Account Number</i>	10603041
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of water supply systems in accordance with the prescribed policy on depreciation. Debit this account upon derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Water Supply Systems
<i>Account Number</i>	10603042
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce water supply systems to its recoverable amount due to impairment. Debit this account upon derecognition of the asset and reversal of impairment loss.

<i>Account Title</i>	Power Supply Systems
<i>Account Number</i>	10603050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or construction or fair value, if acquired through donation or transfers without cost, of installations for generation and distribution of electricity such as power stations, electric transformers and other power and energy supply facilities for public use or for income generating purposes. Credit this account for derecognition of the carrying amount of the asset or the replaced portion.
<i>Account Title</i>	Accumulated Depreciation-Power Supply Systems
<i>Account Number</i>	10603051
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of power supply systems in accordance with the prescribed policy on depreciation. Debit this account upon derecognition of the asset.
<i>Account Title</i>	Accumulated Impairment Losses-Power Supply Systems
<i>Account Number</i>	10603052
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce power supply systems to its recoverable amount due to impairment. Debit this account upon derecognition of the asset and reversal of impairment loss.
<i>Account Title</i>	Communications Networks
<i>Account Number</i>	10603060
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or construction or fair value, if acquired through donation or transfers without cost, of communications networks such as towers/transmitters/ transceivers and other communications/telecommunications facilities for public use or for income generating purposes. Credit this account for derecognition of the carrying amount of the asset or the replaced portion.
<i>Account Title</i>	Accumulated Depreciation-Communications Networks
<i>Account Number</i>	10603061
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of communications networks in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.
<i>Account Title</i>	Accumulated Impairment Losses-Communications Networks
<i>Account Number</i>	10603062
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce communications networks to its recoverable amount due to impairment. Debit this account upon derecognition of the asset and reversal of impairment loss.
<i>Account Title</i>	Seaport Systems
<i>Account Number</i>	10603070
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or construction or fair value, if acquired through donation or transfers without

cost, of ports, lighthouses, harbors and other seaport facilities, for public use or for income generating purposes. Credit this account for derecognition of the carrying amount of the asset or the replaced portion.

<i>Account Title</i>	Accumulated Depreciation-Seaport Systems
<i>Account Number</i>	10603071
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of seaport systems in accordance with the prescribed policy on depreciation. Debit this account upon derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Seaport Systems
<i>Account Number</i>	10603072
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce sea transport systems to its recoverable amount due to impairment. Debit this account upon derecognition of the asset and reversal of impairment loss.

<i>Account Title</i>	Airport Systems
<i>Account Number</i>	10603080
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or construction or fair value, if acquired through donation or transfers without cost, of landing and taking-off area for aircraft, passengers' arrival and departure areas, facilities for aircraft maintenance, and other airport facilities such as airport runways and taxiways, radio beacon, aprons, and the like, for public use or for income generating purposes. Credit this account for derecognition of the carrying amount of the asset or the replaced portion.

<i>Account Title</i>	Accumulated Depreciation-Airport Systems
<i>Account Number</i>	10603081
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of airport systems in accordance with the prescribed policy on depreciation. Debit this account upon derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Airport Systems
<i>Account Number</i>	10603082
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce airport systems to its recoverable amount due to impairment. Debit this account upon derecognition of the asset and reversal of impairment loss.

<i>Account Title</i>	Parks, Plazas and Monuments
<i>Account Number</i>	10603090
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the construction or fair value, if acquired through donation or transfers without cost, of parks, plazas and monuments, not classified as Heritage Assets, for recreation and public use or for income generating purposes. Credit this account for derecognition of the carrying amount of the asset or the replaced portion.

<i>Account Title</i>	Accumulated Depreciation-Parks, Plazas and Monuments
<i>Account Number</i>	10603091
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of parks, plazas and monuments in accordance with the prescribed policy on depreciation. Debit this account upon derecognition of the asset.
<i>Account Title</i>	Accumulated Impairment Losses-Parks, Plazas and Monuments
<i>Account Number</i>	10603092
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce parks, plazas and monuments to its recoverable amount due to impairment. Debit this account upon derecognition of the asset and reversal of impairment loss.
<i>Account Title</i>	Railway Systems
<i>Account Number</i>	10603100
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the construction or fair value, if acquired through donation or transfers without cost, of railways, subways and other railway facilities such as escalators, elevators, traffic lights and/or signages for public use. Credit this account upon derecognition of the carrying amount of the asset or the replaced portion.
<i>Account Title</i>	Accumulated Depreciation-Railway Systems
<i>Account Number</i>	10603101
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of railway systems in accordance with the prescribed policy on depreciation. Debit this account upon derecognition of the asset.
<i>Account Title</i>	Accumulated Impairment Losses-Railway Systems
<i>Account Number</i>	10603102
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce railway systems to its recoverable amount due to impairment. Debit this account upon derecognition of the asset or reversal of impairment loss.
<i>Account Title</i>	Other Infrastructure Assets
<i>Account Number</i>	10603990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or construction or fair value, if acquired through donation or transfers without cost, of other public infrastructures which cannot be classified under any specific type of public infrastructures for public use or for income generating purposes. Credit this account upon derecognition of the carrying amount of the asset or the replaced portion.
<i>Account Title</i>	Accumulated Depreciation-Other Infrastructure Assets
<i>Account Number</i>	10603991
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of other infrastructure assets in accordance with the prescribed policy on depreciation. Debit this account upon derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Other Infrastructure Assets
<i>Account Number</i>	10603992
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce other infrastructure assets to its recoverable amount due to impairment. Debit this account upon derecognition of the asset and reversal of impairment loss.

04 Buildings and Other Structures

<i>Account Title</i>	Buildings
<i>Account Number</i>	10604010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or construction or fair value, if acquired through donation or transfers without cost, of buildings, such as: office buildings, research/convention/training centers, agricultural laboratories, warehouses, cold storages and the like, for use in government operations. Credit this account for disposal, derecognition of the carrying amount of the replaced portion in major repair, or reclassification to Investment Property account.

<i>Account Title</i>	Accumulated Depreciation-Buildings
<i>Account Number</i>	10604011
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of buildings in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Buildings
<i>Account Number</i>	10604012
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce buildings to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

<i>Account Title</i>	School Buildings
<i>Account Number</i>	10604020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or construction or fair value, if acquired through donation or transfers without cost, of school buildings for the implementation of government's education/learning programs. Credit this account for disposal or derecognition of the carrying amount of the replaced portion in major repair.

<i>Account Title</i>	Accumulated Depreciation-School Buildings
<i>Account Number</i>	10604021
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of school buildings in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-School Buildings
<i>Account Number</i>	10604022
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce school buildings to its recoverable amount due to impairment. Debit this account

upon disposal, derecognition of the asset, or reversal of impairment.

<i>Account Title</i>	Hospitals and Health Centers
<i>Account Number</i>	10604030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or construction or fair value, if acquired through donation or transfers without cost, of hospitals and health centers, for use in the delivery of public health services. Credit this account for disposal or derecognition of the carrying amount of the replaced portion in major repairs.

<i>Account Title</i>	Accumulated Depreciation-Hospitals and Health Centers
<i>Account Number</i>	10604031
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of hospitals and health centers in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Hospitals and Health Centers
<i>Account Number</i>	10604032
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce hospitals and health centers to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

<i>Account Title</i>	Markets
<i>Account Number</i>	10604040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or construction or fair value, if acquired through donation or transfers without cost, of markets for income generation. Credit this account for disposal or derecognition of the carrying amount of the replaced portion in major repair.

<i>Account Title</i>	Accumulated Depreciation-Markets
<i>Account Number</i>	10604041
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of markets in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Markets
<i>Account Number</i>	10604042
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce markets to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

<i>Account Title</i>	Slaughterhouses
<i>Account Number</i>	10604050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or construction or fair value, if acquired through donation or transfers without cost, of facilities where farm animals are butchered and processed. Credit

this account for disposal or derecognition of the carrying amount of the replaced portion in major repair.

Account Title Accumulated Depreciation-Slaughterhouses
Account Number 10604051
Normal Balance Credit
Description This account is credited for the allocation of cost of slaughterhouses in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.

Account Title Accumulated Impairment Losses-Slaughterhouses
Account Number 10604052
Normal Balance Credit
Description This account is credited for the amount recognized to reduce slaughterhouses to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

Account Title Hostels and Dormitories
Account Number 10604060
Normal Balance Debit
Description This account is used to recognize the cost incurred in the purchase or construction or fair value, if acquired through donation or transfers without cost, of hostels and dormitories for commercial and/or income generating purposes. Credit this account for disposal or derecognition of the carrying amount of the replaced portion in major repairs.

Account Title Accumulated Depreciation-Hostels and Dormitories
Account Number 10604061
Normal Balance Credit
Description This account is credited for the allocation of cost of hostels and dormitories in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.

Account Title Accumulated Impairment Losses-Hostels and Dormitories
Account Number 10604062
Normal Balance Credit
Description This account is credited for the amount recognized to reduce hostels and dormitories to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

Account Title Other Structures
Account Number 10604990
Normal Balance Debit
Description This account is used to recognize the cost incurred in the purchase or construction or fair value, if acquired through donation or transfers without cost, of other structures for use in government operations or for income generating purposes. Credit this account for disposal or derecognition of the carrying amount of the replaced portion in major repairs.

Account Title Accumulated Depreciation-Other Structures
Account Number 10604991
Normal Balance Credit
Description This account is credited for the allocation of cost of other structures in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Other Structures
<i>Account Number</i>	10604992
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce other structures to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

05 Machinery and Equipment

<i>Account Title</i>	Machinery
<i>Account Number</i>	10605010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or assembly or fair value, if acquired through donation or transfers without cost, of other machinery. Credit this account for derecognition of the carrying amount of the replaced parts in major repairs, or disposal.

<i>Account Title</i>	Accumulated Depreciation-Machinery
<i>Account Number</i>	10605011
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of other machinery in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Machinery
<i>Account Number</i>	10605012
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce other machinery to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

<i>Account Title</i>	Office Equipment
<i>Account Number</i>	10605020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or assembly or fair value, if acquired through donation or transfers without cost, of office equipment for use in government operations. It includes duplicating/photocopying machines, air conditioning units and the like. Credit this account for disposal or derecognition of the carrying amount of the replaced parts in major repairs.

<i>Account Title</i>	Accumulated Depreciation-Office Equipment
<i>Account Number</i>	10605021
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of office equipment in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Office Equipment
<i>Account Number</i>	10605022
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce office equipment to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

<i>Account Title</i>	Information and Communications Technology Equipment
<i>Account Number</i>	10605030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase of information and communications technology equipment, which includes hardware (computers, printers, scanners, and the like) and pre-loaded software such as but not limited to operating systems which are included in the cost of the computer hardware. This also includes data communications equipment and such other peripherals and auxiliary equipment necessary to put the system into operational mode. Credit this account for derecognition of the carrying amount of the replaced parts in major repairs, or disposal.
<i>Account Title</i>	Accumulated Depreciation-Information and Communications Technology Equipment
<i>Account Number</i>	10605031
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of information and communications technology equipment in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.
<i>Account Title</i>	Accumulated Impairment Losses-Information and Communications Technology Equipment
<i>Account Number</i>	10605032
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce information and communications technology equipment to their recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.
<i>Account Title</i>	Agricultural and Forestry Equipment
<i>Account Number</i>	10605040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or assembly or fair value, if acquired through donation or transfers without cost, of agricultural and forestry equipment. It includes threshing and milling machines, plow, saw used in cutting/trimming/pruning trees, grass cutting machines, and the like. Credit this account for derecognition of the carrying amount of the replaced parts in major repairs, or disposal.
<i>Account Title</i>	Accumulated Depreciation-Agricultural and Forestry Equipment
<i>Account Number</i>	10605041
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of agricultural and forestry equipment in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.
<i>Account Title</i>	Accumulated Impairment Losses-Agricultural and Forestry Equipment
<i>Account Number</i>	10605042
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce agricultural and forestry equipment to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

<i>Account Title</i>	Marine and Fishery Equipment
<i>Account Number</i>	10605050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or assembly or fair value, if acquired through donation or transfers without cost, of marine and fishery equipment. Credit this account for derecognition of the carrying amount of the replaced parts in major repairs, or disposal.
<i>Account Title</i>	Accumulated Depreciation-Marine and Fishery Equipment
<i>Account Number</i>	10605051
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of marine and fishery equipment in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.
<i>Account Title</i>	Accumulated Impairment Losses-Marine and Fishery Equipment
<i>Account Number</i>	10605052
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce marine and fishery equipment to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.
<i>Account Title</i>	Airport Equipment
<i>Account Number</i>	10605060
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or assembly or fair value, if acquired through donation or transfers without cost, of airport equipment for use in government operations. Credit this account for derecognition of the carrying amount of the replaced parts in major repairs, or disposal.
<i>Account Title</i>	Accumulated Depreciation-Airport Equipment
<i>Account Number</i>	10605061
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of airport equipment in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.
<i>Account Title</i>	Accumulated Impairment Losses-Airport Equipment
<i>Account Number</i>	10605062
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce airport equipment to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.
<i>Account Title</i>	Communication Equipment
<i>Account Number</i>	10605070
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or assembly or fair value, if acquired through donation or transfers without cost, of communications equipment for use in government operations. Credit this account for derecognition of the carrying amount of the replaced parts in major repairs, or disposal.

<i>Account Title</i>	Accumulated Depreciation-Communication Equipment
<i>Account Number</i>	10605071
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of communications equipment in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.
<i>Account Title</i>	Accumulated Impairment Losses-Communication Equipment
<i>Account Number</i>	10605072
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce communication equipment to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.
<i>Account Title</i>	Construction and Heavy Equipment
<i>Account Number</i>	10605080
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or fair value, if acquired through donation or transfers without cost, of construction and heavy equipment for use in government operations, such as: bulldozers, forklifts, graders, pay loaders, dump trucks, and the like. Credit this account for derecognition of the carrying amount of the replaced parts in major repairs, or disposal.
<i>Account Title</i>	Accumulated Depreciation-Construction and Heavy Equipment
<i>Account Number</i>	10605081
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of construction and heavy equipment in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.
<i>Account Title</i>	Accumulated Impairment Losses-Construction and Heavy Equipment
<i>Account Number</i>	10605082
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce construction and heavy equipment to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.
<i>Account Title</i>	Disaster Response and Rescue Equipment
<i>Account Number</i>	10605090
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or assembly, or fair value, if acquired through donation or transfers without cost, of equipment used solely for disaster response and rescue activities. Credit this account for derecognition of the carrying amount of the replaced parts in major repairs, or disposal.
	Subsidiary Ledgers:
	01-Firefighting Equipment and Accessories
	02-Flood Rescue Equipment
	03-Earthquake Rescue Equipment
	04-Volcanic Eruption Rescue Equipment
	05-Landslide Rescue Equipment

<i>Account Title</i>	Accumulated Depreciation-Disaster Response and Rescue Equipment
<i>Account Number</i>	10605091
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of disaster response and rescue equipment in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.
<i>Account Title</i>	Accumulated Impairment Losses-Disaster Response and Rescue Equipment
<i>Account Number</i>	10605092
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce disaster response and rescue equipment to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.
<i>Account Title</i>	Military, Police and Security Equipment
<i>Account Number</i>	10605100
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or fair value, if acquired through donation or transfers without cost, of military, police and security equipment acquired for use in government operations, such as: guns, armored vehicles, bomber aircrafts, military tanks, mobile cars, patrol boats, navy ships, closed circuit televisions, security cameras, etc. Credit this account for derecognition of the carrying amount of the replaced parts in major repairs, or disposal.
<i>Account Title</i>	Accumulated Depreciation-Military, Police and Security Equipment
<i>Account Number</i>	10605101
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of military, police and security equipment in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.
<i>Account Title</i>	Accumulated Impairment Losses-Military, Police and Security Equipment
<i>Account Number</i>	10605102
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce military, police and security equipment to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.
<i>Account Title</i>	Medical Equipment
<i>Account Number</i>	10605110
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or fair value if acquired through donation or transfers without cost of medical equipment acquired for delivery of medical services, such as: diagnostic equipment, (i.e. ultrasound, magnetic resonance imaging, CT scan, X-ray, reflex hammer, etc.), therapeutic equipment (i.e. infusion pumps, medical lasers, surgical machines, etc.), life support (i.e. ventilators, dialysis, etc.), monitors (electrocardiographs, electroencephalographs, stethoscopes, sphygmomanometers, etc.). It also includes hospital beds, medicine trolleys, medical furniture, (stretchers, wheelchairs), mobile clinics; and other hospital, dental and laboratory equipment. Credit this account for

derecognition of the carrying amount of the replaced parts in major repairs, or disposal.

Account Title Accumulated Depreciation-Medical Equipment
Account Number 10605111
Normal Balance Credit
Description This account is credited for the allocation of cost of medical equipment in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.

Account Title Accumulated Impairment Losses-Medical Equipment
Account Number 10605112
Normal Balance Credit
Description This account is credited for the amount recognized to reduce medical equipment to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

Account Title Printing Equipment
Account Number 10605120
Normal Balance Debit
Description This account is used to recognize the cost incurred in the purchase or fair value, if acquired through donation or transfers without cost, of large printing equipment, such as offset press, letter press, bindery equipment, prepress machines, and the like, for use in government printing needs. Credit this account for derecognition of the carrying amount of the replaced parts in major repairs, or disposal.

Account Title Accumulated Depreciation-Printing Equipment
Account Number 10605121
Normal Balance Credit
Description This account is credited for the allocation of cost of printing equipment in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.

Account Title Accumulated Impairment Losses-Printing Equipment
Account Number 10605122
Normal Balance Credit
Description This account is credited for the amount recognized to reduce printing equipment to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

Account Title Sports Equipment
Account Number 10605130
Normal Balance Debit
Description This account is used to recognize the cost incurred in the purchase or assembly or fair value, if acquired through donation or transfers without cost, of sports equipment for use in the government's promotion of sports, such as: treadmills, stationary bikes, weights, gymnastic facilities, boxing rings, basketball goals, and the like. Credit this account for derecognition of the carrying amount of the replaced parts in major repairs, or disposal.

Account Title Accumulated Depreciation-Sports Equipment
Account Number 10605131
Normal Balance Credit
Description This account is credited for the allocation of cost of sports equipment in accordance with the prescribed policy on depreciation. Debit this account

upon disposal or derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Sports Equipment
<i>Account Number</i>	10605132
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce sports equipment to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

<i>Account Title</i>	Technical and Scientific Equipment
<i>Account Number</i>	10605140
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or assembly or fair value, if acquired through donation or transfers without cost, of technical and scientific equipment for use in government operations, such as survey equipment (telescopes, laser distance meters), weather tracking equipment, cartographic, photographic and reprographic equipment, and other specialized equipment, (i.e. musical instrument), and the like. Credit this account for derecognition of the carrying amount of the replaced parts in major repairs, or disposal.

<i>Account Title</i>	Accumulated Depreciation-Technical and Scientific Equipment
<i>Account Number</i>	10605141
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of technical and scientific equipment in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Technical and Scientific Equipment
<i>Account Number</i>	10605142
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce technical and scientific equipment to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

<i>Account Title</i>	Other Machinery and Equipment
<i>Account Number</i>	10605990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or assembly or fair value, if acquired through donation or transfers without cost, of other equipment, not otherwise classified under the specific equipment accounts. Credit this account for derecognition of the carrying amount of the replaced parts in major repairs, or disposal.

<i>Account Title</i>	Accumulated Depreciation-Other Machinery and Equipment
<i>Account Number</i>	10605991
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of other equipment in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Other Machinery and Equipment
<i>Account Number</i>	10605992
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce other equipment to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

06 Transportation Equipment

<i>Account Title</i>	Motor Vehicles
<i>Account Number</i>	10606010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or assembly or fair value, if acquired through donation or transfers without cost, of motor vehicles for official use such as service vehicles (cars, buses, vans, motorcycles, and the like). Credit this account for derecognition of the carrying amount of the replaced parts in major repairs, or disposal.

<i>Account Title</i>	Accumulated Depreciation-Motor Vehicles
<i>Account Number</i>	10606011
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of motor vehicles in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Motor Vehicles
<i>Account Number</i>	10606012
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce motor vehicles to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

<i>Account Title</i>	Trains
<i>Account Number</i>	10606020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or fair value, if acquired through donation or transfers without cost, of trains for public use. Credit this account for derecognition of the carrying amount of the replaced parts in major repairs, or disposal.

<i>Account Title</i>	Accumulated Depreciation-Trains
<i>Account Number</i>	10606021
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of trains in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Trains
<i>Account Number</i>	10606022
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce trains to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

<i>Account Title</i>	Aircrafts and Aircrafts Ground Equipment
<i>Account Number</i>	10606030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or fair value, if acquired through donation or transfers without cost, of aircrafts and aircrafts ground equipment for civil aviation to transport passengers, equipment and goods. Credit this account for derecognition of the carrying amount of the replaced parts in major repairs, or disposal.
<i>Account Title</i>	Accumulated Depreciation-Aircrafts and Aircrafts Ground Equipment
<i>Account Number</i>	10606031
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of aircrafts and aircrafts ground equipment in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.
<i>Account Title</i>	Accumulated Impairment Losses-Aircrafts and Aircrafts Ground Equipment
<i>Account Number</i>	10606032
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce aircrafts and aircrafts ground equipment to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.
<i>Account Title</i>	Watercrafts
<i>Account Number</i>	10606040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or assembly or fair value, if acquired through donation or transfers without cost, of watercrafts used to ferry passengers, equipment and goods for government operations or public use such as ships, small vessels, speedboats, motor boats, rafts and bancas. Credit this account for disposal or derecognition of the carrying amount of the replaced parts in major repairs.
<i>Account Title</i>	Accumulated Depreciation-Watercrafts
<i>Account Number</i>	10606041
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of watercrafts in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.
<i>Account Title</i>	Accumulated Impairment Losses-Watercrafts
<i>Account Number</i>	10606042
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce watercrafts to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.
<i>Account Title</i>	Other Transportation Equipment
<i>Account Number</i>	10606990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the purchase or assembly, or fair value, if acquired through donation or transfers without cost, of other transportation equipment which are not classified under the

specific transportation equipment accounts. Credit this account for derecognition of the carrying amount of the replaced parts in major repairs, or disposal.

<i>Account Title</i>	Accumulated Depreciation-Other Transportation Equipment
<i>Account Number</i>	10606991
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of other transportation equipment in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Other Transportation Equipment
<i>Account Number</i>	10606992
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce other transportation equipment to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

07 Furniture, Fixtures and Books

<i>Account Title</i>	Furniture and Fixtures
<i>Account Number</i>	10607010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of acquisition or assembly, or fair value, if acquired through donation or transfers without cost, of furniture and fixtures for use in government operations. Credit this account for disposal (sale, transfers, destruction) and adjustments.

<i>Account Title</i>	Accumulated Depreciation-Furniture and Fixtures
<i>Account Number</i>	10607011
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of furniture and fixtures in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Furniture and Fixtures
<i>Account Number</i>	10607012
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce furniture and fixtures to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

<i>Account Title</i>	Books
<i>Account Number</i>	10607020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of acquisition or production, or fair value, if acquired through donation or transfers without cost, of books and other reference materials including those in electronic copies (in CD/DVD), for use in government operations. Credit this account for disposal of the asset.

<i>Account Title</i>	Accumulated Depreciation-Books
<i>Account Number</i>	10607021
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of books in accordance

with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Books
<i>Account Number</i>	10607022
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce books to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

08 Leased Assets

<i>Account Title</i>	Leased Assets, Land
<i>Account Number</i>	10608010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the value of land under a finance lease. Credit this account to reclassify to the land account upon full payment of lease or to close the account upon termination of the lease contract.

<i>Account Title</i>	Leased Assets, Buildings and Other Structures
<i>Account Number</i>	10608020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the value of buildings and other structures under a finance lease. Credit this account to reclassify to the buildings and other structures account upon full payment of lease or to close the account upon termination of the lease contract.

<i>Account Title</i>	Accumulated Depreciation-Leased Assets, Buildings and Other Structures
<i>Account Number</i>	10608021
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of buildings and other structures under a finance lease in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Leased Assets, Buildings and Other Structures
<i>Account Number</i>	10608022
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce to its recoverable amount the value of buildings and other structures under a finance lease due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

<i>Account Title</i>	Leased Assets, Machinery and Equipment
<i>Account Number</i>	10608030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the value of machinery and equipment under a finance lease. Credit this account to reclassify to the machinery and equipment account upon full payment of lease or to close the account upon termination of the lease contract.

<i>Account Title</i>	Accumulated Depreciation-Leased Assets, Machinery and Equipment
<i>Account Number</i>	10608031
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of machinery and

equipment under a finance lease in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Leased Assets, Machinery and Equipment
<i>Account Number</i>	10608032
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce to its recoverable amount the value of machinery and equipment under a finance lease due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

<i>Account Title</i>	Leased Assets, Transportation Equipment
<i>Account Number</i>	10608040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the value of transportation equipment under a finance lease. Credit this account to reclassify to the transportation equipment account upon full payment of lease or to close the account upon termination of the lease contract.

<i>Account Title</i>	Accumulated Depreciation-Leased Assets, Transportation Equipment
<i>Account Number</i>	10608041
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of leased-transportation equipment in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Leased Assets, Transportation Equipment
<i>Account Number</i>	10608042
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce to its recoverable amount the value of transportation equipment under a finance lease due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

<i>Account Title</i>	Other Leased Assets
<i>Account Number</i>	10608990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the value of other leased assets under a finance lease. Credit this account to reclassify to the appropriate Property, Plant and Equipment account upon full payment of lease or to close the account upon termination of the lease contract.

<i>Account Title</i>	Accumulated Depreciation-Other Leased Assets
<i>Account Number</i>	10608991
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of other leased assets in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Other Leased Assets
<i>Account Number</i>	10608992
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce to its recoverable amount the value other assets under a finance lease due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

09 Leased Assets Improvements

<i>Account Title</i>	Leased Assets Improvements, Land
<i>Account Number</i>	10609010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of improvements and alterations made on land under operating lease which is used for government operations or for commercial and/or income generating purposes. Credit this account for derecognition of the carrying amount of the replaced portion in major repairs, disposal or termination of lease contract.

<i>Account Title</i>	Accumulated Depreciation-Leased Assets Improvements, Land
<i>Account Number</i>	10609011
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of leasehold improvements on land under operating lease in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Leased Assets Improvements, Land
<i>Account Number</i>	10609012
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce to its recoverable amount the value of improvements on land under an operating lease due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

<i>Account Title</i>	Leased Assets Improvements, Buildings
<i>Account Number</i>	10609020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the construction of improvements on buildings under an operating lease for use in government operations or for commercial and/or income generating purposes. Credit this account for derecognition of the carrying amount of the replaced portion in major repairs, disposal or termination of lease contract.

<i>Account Title</i>	Accumulated Depreciation-Leased Assets Improvements, Buildings
<i>Account Number</i>	10609021
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of improvements on buildings under an operating lease in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Leased Assets Improvements, Buildings
<i>Account Number</i>	10609022
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce to its

recoverable amount the value of improvements on buildings under an operating lease due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

<i>Account Title</i>	Other Leased Assets Improvements
<i>Account Number</i>	10609990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the construction of improvements on other assets/structures under operating lease for use in government operations or for commercial and/or income generating purposes. Credit this account for derecognition of the carrying amount of the replaced portion in major repairs, disposal or termination of lease contract.

<i>Account Title</i>	Accumulated Depreciation-Other Leased Assets Improvements
<i>Account Number</i>	10609991
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of other improvements on other assets/structures under operating lease in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Other Leased Assets Improvements
<i>Account Number</i>	10609992
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce to its recoverable amount the value of improvements on other assets/structures under an operating lease due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

10 Heritage Assets

<i>Account Title</i>	Historical Buildings
<i>Account Number</i>	10610010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the carrying amount of buildings such as museums, old churches, cathedrals and mosques no longer used for worship held and preserved by the government for their cultural and historical significance. Credit this account for transfer to other agency or other disposal.

<i>Account Title</i>	Accumulated Depreciation-Historical Buildings
<i>Account Number</i>	10610011
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of historical buildings in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Historical Buildings
<i>Account Number</i>	10610012
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce historical buildings to their recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

<i>Account Title</i>	Works of Arts and Archeological Specimens
<i>Account Number</i>	10610020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the carrying amount/acquisition cost or fair value, if acquired through donation or transfers without cost, of works of arts and archeological specimens held by an agency for their cultural or historical significance. Included in this account are monuments and memorials erected to commemorate persons or events, sculptures, archeological sites, and other works of arts. Credit this account for transfer to other agency or other disposal.
<i>Account Title</i>	Accumulated Depreciation-Works of Arts and Archeological Specimens
<i>Account Number</i>	10610021
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of works of arts and archeological specimens in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.
<i>Account Title</i>	Accumulated Impairment Losses-Works of Arts and Archeological Specimens
<i>Account Number</i>	10610022
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce works of arts and archeological specimens to their recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.
<i>Account Title</i>	Other Heritage Assets
<i>Account Number</i>	10610990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the carrying amount/acquisition cost or fair value, if acquired through donation or transfers without cost, of other heritage assets not otherwise classified under the specific heritage assets accounts. This includes environmental conservation areas and nature reserves, natural landmarks of historical interest, areas of land based on or concerned with events in history, and track of lands declared as public property by the National Government with a view to its preservation and development for purposes of recreation and culture. Credit this account for transfer to other agency or other disposal.
<i>Account Title</i>	Accumulated Depreciation-Other Heritage Assets
<i>Account Number</i>	10610991
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of other heritage assets in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Other Heritage Assets
<i>Account Number</i>	10610992
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce other heritage assets to their recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

11 Service Concession-Tangible Assets

<i>Account Title</i>	Service Concession-Road Networks
<i>Account Number</i>	10611010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost or fair value of road networks recognized as a result of service concession arrangements. Credit this account upon derecognition of the carrying amount of the replaced portion.

<i>Account Title</i>	Accumulated Depreciation-Service Concession-Road Networks
<i>Account Number</i>	10611011
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of service concession-road networks in accordance with the prescribed policy on depreciation. Debit this account upon derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Service Concession-Road Networks
<i>Account Number</i>	10611012
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce service concession-road networks to its recoverable amount due to impairment. Debit this account upon derecognition of the asset or reversal of impairment loss.

<i>Account Title</i>	Service Concession-Flood Control Systems
<i>Account Number</i>	10611020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of flood control systems recognized as a result of service concession arrangements. Credit this account upon derecognition of the carrying amount of the replaced portion.

<i>Account Title</i>	Accumulated Depreciation-Service Concession-Flood Control Systems
<i>Account Number</i>	10611021
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of service concession-flood control systems in accordance with the prescribed policy on depreciation. Debit this account upon derecognition of asset.

<i>Account Title</i>	Accumulated Impairment Losses-Service Concession-Flood Control Systems
<i>Account Number</i>	10611022
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce service concession-flood control systems to its recoverable amount due to impairment. Debit this account upon derecognition of the asset or reversal of impairment loss.

<i>Account Title</i>	Service Concession-Sewer Systems
<i>Account Number</i>	10611030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of sewer systems recognized as a result of service concession arrangement. Credit this account upon derecognition of the carrying amount of the replaced portion or whole of asset.
<i>Account Title</i>	Accumulated Depreciation-Service Concession-Sewer Systems
<i>Account Number</i>	10611031
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of service concession-sewer systems in accordance with the prescribed policy on depreciation. Debit this account upon derecognition of asset.
<i>Account Title</i>	Accumulated Impairment Losses-Service Concession -Sewer Systems
<i>Account Number</i>	10611032
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce service concession-sewer systems to its recoverable amount due to impairment. Debit this account upon derecognition of the asset or reversal of impairment loss.
<i>Account Title</i>	Service Concession-Water Supply Systems
<i>Account Number</i>	10611040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of water supply systems recognized as a result of service concession arrangements. Credit this account upon derecognition of the carrying amount of the replaced portion or whole of asset.
<i>Account Title</i>	Accumulated Depreciation-Service Concession-Water Supply Systems
<i>Account Number</i>	10611041
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of service concession-water supply systems in accordance with the prescribed policy on depreciation. Debit this account upon derecognition of asset.
<i>Account Title</i>	Accumulated Impairment Losses-Service Concession-Water Supply Systems
<i>Account Number</i>	10611042
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce service concession-water supply systems to its recoverable amount due to impairment. Debit this account upon derecognition of asset or reversal of impairment loss.
<i>Account Title</i>	Service Concession-Power Supply Systems
<i>Account Number</i>	10611050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of power supply systems recognized as a result of service concession arrangements. Credit this account upon derecognition of the carrying amount of the replaced portion or whole of asset.

<i>Account Title</i>	Accumulated Depreciation-Service Concession-Power Supply Systems
<i>Account Number</i>	10611051
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of service concession-power supply systems in accordance with the prescribed policy on depreciation. Debit this account upon derecognition of asset.
<i>Account Title</i>	Service Concession-Communications Networks
<i>Account Number</i>	10611060
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of communications network recognized as a result of service concession arrangements. Credit this account upon derecognition of the carrying amount of the replaced portion or whole of asset.
<i>Account Title</i>	Accumulated Impairment Losses-Service Concession-Communications Networks
<i>Account Number</i>	10611062
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce service concession-communications networks to its recoverable amount due to impairment. Debit this account upon derecognition of asset or reversal of impairment loss.
<i>Account Title</i>	Service Concession-Seaport Systems
<i>Account Number</i>	10611070
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of seaport systems recognized as a result of service concession arrangements. Credit this account upon derecognition of the carrying amount of the replaced portion or whole of asset.
<i>Account Title</i>	Accumulated Depreciation-Service Concession-Seaport Systems
<i>Account Number</i>	10611071
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of service concession-seaport systems in accordance with the prescribed policy on depreciation. Debit his account upon derecognition of asset.
<i>Account Title</i>	Accumulated Impairment Losses-Service Concession-Seaport Systems
<i>Account Number</i>	10611072
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce service concession-seaport systems to its recoverable amount due to impairment. Debit this account upon derecognition of asset or reversal of impairment loss.
<i>Account Title</i>	Service Concession-Airport Systems
<i>Account Number</i>	10611080
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of airport systems recognized as a result of service concession arrangements. Credit this account upon derecognition of the carrying amount of the replaced portion or whole of asset.

<i>Account Title</i>	Accumulated Depreciation-Service Concession-Airport Systems
<i>Account Number</i>	10611081
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of service concession-airport systems in accordance with the prescribed policy on depreciation. Debit this account upon derecognition of asset.
<i>Account Title</i>	Accumulated Impairment Losses-Service Concession-Airport Systems
<i>Account Number</i>	10611082
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce service concession-airport systems to its recoverable amount due to impairment. Debit this account upon derecognition of asset or reversal of impairment loss.
<i>Account Title</i>	Service Concession-Parks, Plazas and Monuments
<i>Account Number</i>	10611090
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost in building parks, plazas and monuments recognized as a result of service concession arrangements. Credit this account upon derecognition of the carrying amount of the replaced portion.
<i>Account Title</i>	Accumulated Depreciation-Service Concession Parks, Plazas and Monuments
<i>Account Number</i>	10611091
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of service concession-parks, plazas and monuments in accordance with the prescribed policy on depreciation. Debit this account upon derecognition of asset.
<i>Account Title</i>	Accumulated Impairment Losses-Service Concession-Parks, Plazas and Monuments
<i>Account Number</i>	10611092
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce service concession-parks, plazas and monuments to its recoverable amount due to impairment. Debit this account upon derecognition of asset or reversal of impairment loss.
<i>Account Title</i>	Service Concession-Railway Systems
<i>Account Number</i>	10611110
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of railway systems such as railways, subways and other railway facilities like escalators, elevators, traffic lights and/or signages, acquired through service concession arrangements. Credit this account upon derecognition of the carrying amount of the asset or the replaced portion.
<i>Account Title</i>	Accumulated Depreciation-Service Concession-Railway Systems
<i>Account Number</i>	10611111
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of service concession-railway systems in accordance with the prescribed policy on depreciation. Debit this account upon derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Service Concession-Railway Systems
<i>Account Number</i>	10611112
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce service concession-railway systems to its recoverable amount due to impairment. Debit this account upon derecognition of the asset or reversal of impairment loss.
<i>Account Title</i>	Service Concession-Buildings and Other Structures
<i>Account Number</i>	10611120
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of buildings and other structures acquired through service concession arrangements. Credit this account upon derecognition of the carrying amount of the asset.
<i>Account Title</i>	Accumulated Depreciation-Service Concession-Buildings and Other Structures
<i>Account Number</i>	10611121
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of service concession-buildings and other structures in accordance with the prescribed policy on depreciation. Debit this account upon derecognition of the asset.
<i>Account Title</i>	Accumulated Impairment Losses-Service Concession-Buildings and Other Structures
<i>Account Number</i>	10611122
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce service concession-buildings and other structures to its recoverable amount due to impairment. Debit this account upon derecognition of the asset or reversal of impairment loss.
<i>Account Title</i>	Other Service Concession Assets
<i>Account Number</i>	10611990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of other service concession assets recognized as a result of service concession arrangements. Credit this account upon derecognition of the carrying amount of the replaced portion or whole of asset.
<i>Account Title</i>	Accumulated Depreciation-Other Service Concession Assets
<i>Account Number</i>	10611991
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of other service concession assets in accordance with the prescribed policy on depreciation. Debit this account upon derecognition of asset.
<i>Account Title</i>	Accumulated Impairment Losses-Other Service Concession Assets
<i>Account Number</i>	10611992
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce other service concession assets to its recoverable amount due to impairment. Debit this account upon derecognition of asset or reversal of impairment loss.

98 Other Property, Plant and Equipment

<i>Account Title</i>	Work/Zoo Animals
<i>Account Number</i>	10698010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost or fair value, if acquired through donation or transfers without cost, of animals acquired by an agency for work, entertainment and recreation. This includes animals used in military and police operations, animals in farms, fields, zoos, wildlife sanctuaries, aviaries, aquariums, and the like. Credit this account for transfer to other agency, other disposal or loss due to death or other causes.

<i>Account Title</i>	Accumulated Depreciation-Work/Zoo Animals
<i>Account Number</i>	10698011
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of work/zoo animals in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Work/Zoo Animals
<i>Account Number</i>	10698012
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce work/zoo animals to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

<i>Account Title</i>	Other Property, Plant and Equipment
<i>Account Number</i>	10698990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of acquisition or fair value, if acquired through donation or transfers without cost, of other property, plant and equipment not falling under any of the specific Property, Plant and Equipment account. Credit this account for derecognition of the carrying amount of the replaced parts in major repairs, or disposal.

<i>Account Title</i>	Accumulated Depreciation-Other Property, Plant and Equipment
<i>Account Number</i>	10698991
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of other property, plant and equipment in accordance with the prescribed policy on depreciation. Debit this account upon disposal or derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Other Property, Plant and Equipment
<i>Account Number</i>	10698992
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce other property, plant and equipment to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

99 Construction in Progress

<i>Account Title</i>	Construction in Progress-Land Improvements
<i>Account Number</i>	10699010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the accumulated cost or other appropriate

value of land improvements which are still in the process of construction or acquisition. Credit this account for reclassification to the appropriate Land Improvement account upon completion.

<i>Account Title</i>	Construction in Progress-Infrastructure Assets
<i>Account Number</i>	10699020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the accumulated cost or other appropriate value of infrastructure assets which are still in the process of construction or acquisition. Credit this account for reclassification to the appropriate Infrastructure Asset account upon completion.

<i>Account Title</i>	Construction in Progress-Buildings and Other Structures
<i>Account Number</i>	10699030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the accumulated cost or other appropriate value of buildings and other structures which are still in the process of construction or development. Credit this account for reclassification to the appropriate Buildings and Other Structures account upon completion.

<i>Account Title</i>	Construction in Progress-Leased Assets
<i>Account Number</i>	10699040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the accumulated cost or other appropriate value of assets under finance lease, still in the process of construction or development. Credit this account for reclassification to the appropriate Leased Assets account upon completion.

<i>Account Title</i>	Construction in Progress-Leased Assets Improvements
<i>Account Number</i>	10699050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the accumulated cost or other appropriate value of improvements on assets under an operating lease, still in the process of construction or development. Credit this account for reclassification to the appropriate Leased Assets, Improvements account upon completion.

07 Biological Assets

01 Bearer Biological Assets

<i>Account Title</i>	Breeding Stocks
<i>Account Number</i>	10701010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost or fair value, if acquired through donation or transfers without cost, of breeding stocks such as carabao, horse, swine and the like. Credit this account for sale, transfers, loss or death.

<i>Account Title</i>	Accumulated Impairment Losses-Breeding Stocks
<i>Account Number</i>	10701011
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce breeding stock to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

<i>Account Title</i>	Livestock
<i>Account Number</i>	10701020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost or fair value, if acquired through donation or transfers without cost, of livestock. Credit this account for sale, transfers, loss or death.
<i>Account Title</i>	Accumulated Impairment Losses-Livestock
<i>Account Number</i>	10701021
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce livestock to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.
<i>Account Title</i>	Trees, Plants and Crops
<i>Account Number</i>	10701030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost or fair value, if acquired through donation or transfers without cost, of trees for forestry, bearer plants and, annual or perennial cropping, cultivating orchards and plantations and floriculture. Credit this account upon disposal or derecognition of the asset.
<i>Account Title</i>	Accumulated Impairment Losses-Trees, Plants and Crops
<i>Account Number</i>	10701031
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce trees, plants and crops to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.
<i>Account Title</i>	Aquaculture
<i>Account Number</i>	10701040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost or fair value, if acquired through donation or transfers without cost, of fishes and other marine species. Credit this account upon disposal or derecognition of the asset.
<i>Account Title</i>	Accumulated Impairment Losses-Aquaculture
<i>Account Number</i>	10701041
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce aquaculture to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.
<i>Account Title</i>	Other Bearer Biological Assets
<i>Account Number</i>	10701990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost or fair value, if acquired through donation or transfers without cost, of other bearer biological assets. Credit this account upon disposal or derecognition of the asset.
<i>Account Title</i>	Accumulated Impairment Losses-Other Bearer Biological Assets
<i>Account Number</i>	10701991
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce other bearer biological assets to its recoverable amount due to impairment. Debit this

account upon disposal, derecognition of the asset, or reversal of impairment.

02 Consumable Biological Assets

<i>Account Title</i>	Livestock Held for Consumption/Sale/Distribution
<i>Account Number</i>	10702010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost or fair value, if acquired through donation or transfers without cost or for a nominal cost, of livestock held for consumption/sale/distribution. Credit this account for sale, loss or death. 01-Livestock Held for Consumption 02-Livestock Held for Sale 03-Livestock Held for Distribution
<i>Account Title</i>	Accumulated Impairment Losses-Livestock Held for Consumption/ Sale/Distribution
<i>Account Number</i>	10702011
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce livestock held for consumption/sale/distribution to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment. 01-Accumulated Impairment Losses-Livestock Held for Consumption 02-Accumulated Impairment Losses-Livestock Held for Sale 03-Accumulated Impairment Losses-Livestock Held for Distribution
<i>Account Title</i>	Trees, Plants and Crops Held for Consumption/Sale/Distribution
<i>Account Number</i>	10702020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost or fair value, if acquired through donation or transfers without cost or for a nominal cost, of trees, plants and crops held for consumption/ sale/distribution. Credit this account for sale, loss or death. 01-Trees, Plants and Crops Held for Consumption 02-Trees, Plants and Crops Held for Sale 03-Trees, Plants and Crops Held for Distribution
<i>Account Title</i>	Accumulated Impairment Losses-Trees, Plants and Crops Held for Consumption/Sale/Distribution
<i>Account Number</i>	10702021
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce trees, plants and crops held for consumption/ sale/distribution to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment. 01-Accumulated Impairment Losses-Trees, Plants and Crops Held for Consumption 02-Accumulated Impairment Losses-Trees, Plants and Crops Held for Sale 03-Accumulated Impairment Losses-Trees, Plants and Crops Held for Distribution
<i>Account Title</i>	Agricultural Produce Held for Consumption/Sale/Distribution
<i>Account Number</i>	10702030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost or fair value, if acquired through

donation or transfers without cost or for a nominal cost, of agricultural produce held for consumption/sale/distribution. Credit this account for sale, loss or death.

01-Agricultural Produce Held for Consumption

02-Agricultural Produce Held for Sale

03-Agricultural Produce Held for Distribution

<i>Account Title</i>	Accumulated Impairment Losses-Agricultural Produce Held for Consumption/Sale/Distribution
<i>Account Number</i>	10702031
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce agricultural produce held for consumption/sale/distribution to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.
	01-Accumulated Impairment Losses-Agricultural Produce Held for Consumption
	02-Accumulated Impairment Losses-Agricultural Produce Held for Sale
	03-Accumulated Impairment Losses-Agricultural Produce Held for Distribution

<i>Account Title</i>	Aquaculture for Consumption/Sale/Distribution
<i>Account Number</i>	10702040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost or fair value, if acquired through donation or transfers without cost or for a nominal cost, of fishes and other marine species held for consumption/sale/distribution. Credit this account for sale, loss or death.
	01-Aquaculture for Consumption
	02-Aquaculture for Sale
	03-Aquaculture for Distribution

<i>Account Title</i>	Accumulated Impairment Losses-Aquaculture
<i>Account Number</i>	10702041
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce the value of fishes and other marine species held for consumption/ sale/distribution to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.
	01-Accumulated Impairment Losses-Aquaculture for Consumption
	02-Accumulated Impairment Losses-Aquaculture for Sale
	03-Accumulated Impairment Losses-Aquaculture for Distribution

<i>Account Title</i>	Other Consumable Biological Assets
<i>Account Number</i>	10702990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost or fair value, if acquired through donation or transfers without cost, of other consumable biological assets. Credit this account upon disposal or derecognition of the asset.

<i>Account Title</i>	Accumulated Impairment Losses-Other Consumable Biological Assets
<i>Account Number</i>	10702991
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce the value of

other biological assets held for consumption/sale/distribution to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

08 Intangible Assets

01 Intangible Assets

<i>Account Title</i>	Patents/Copyrights
<i>Account Number</i>	10801010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of obtaining an exclusive legal right for an invention to enable its holder to manufacture, sell and control an item or process. Credit this account for disposal, expiration and/or revocation of the patent/copyright.
<i>Account Title</i>	Accumulated Amortization-Patents/Copyrights
<i>Account Number</i>	10801011
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of patents/copyrights in accordance with the prescribed policy on amortization. Debit this account upon disposal, expiration and/or revocation of the patent/copyright.
<i>Account Title</i>	Accumulated Impairment Losses-Patents/Copyrights
<i>Account Number</i>	10801012
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce the value of the patents/copyrights to its recoverable amount or recoverable service amount to its recoverable amount due to impairment. Debit this account upon disposal, expiration, revocation of the patent/copyright and/or reversal of impairment.
<i>Account Title</i>	Computer Software
<i>Account Number</i>	10801020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the purchase cost or capitalized development cost of computer software programs for use in government operation. Development costs include cost of coding, testing and cost to produce product masters. Credit this account for obsolescence, transfers or other disposal.
<i>Account Title</i>	Accumulated Amortization-Computer Software
<i>Account Number</i>	10801021
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of computer software in accordance with the prescribed policy on amortization. Debit this account upon obsolescence of the computer software, transfers or other disposal.
<i>Account Title</i>	Accumulated Impairment Losses-Computer Software
<i>Account Number</i>	10801022
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce the value of the computer software to its recoverable amount or recoverable service amount due to impairment. Debit this account upon obsolescence of the computer software, transfers or other disposal and/or reversal of impairment.

<i>Account Title</i>	Websites
<i>Account Number</i>	10801030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of completed website. Credit this account for obsolescence, transfers or other disposal.
<i>Account Title</i>	Accumulated Amortization-Websites
<i>Account Number</i>	10801031
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of website costs in accordance with the prescribed policy on amortization. Debit this account upon transfers or other disposal.
<i>Account Title</i>	Accumulated Impairment Losses-Websites
<i>Account Number</i>	10801032
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce the value of the website to its recoverable amount or recoverable service amount due to impairment. Debit this account obsolescence of the website, disposal and/or reversal of impairment.
<i>Account Title</i>	Other Intangible Assets
<i>Account Number</i>	10801980
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of obtaining other non-monetary assets without physical substance which grants the owner legal and contractual rights and future economic benefits not otherwise classified under the specific intangible asset accounts. This includes trademarks, motion picture films, marketing rights, franchises and the like. Credit this account for termination and/or revocation of rights and benefits, transfers or other disposal.
<i>Account Title</i>	Accumulated Amortization-Other Intangible Assets
<i>Account Number</i>	10801981
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of other intangible assets in accordance with the prescribed policy on amortization. Debit this account upon termination and/or revocation of rights and benefits, transfers or other disposal.
<i>Account Title</i>	Accumulated Impairment Losses-Other Intangible Assets
<i>Account Number</i>	10801982
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce the value of other intangible asset to its recoverable amount or recoverable service amount due to impairment. Debit this account upon disposal, and/or reversal of impairment.

02 Service Concession-Intangible Assets

<i>Account Title</i>	Service Concession-Intangible Assets
<i>Account Number</i>	10802010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize cost of intangible assets under service concession arrangements. Credit this account for obsolescence, transfers or other disposal.

<i>Account Title</i>	Accumulated Amortization-Service Concession-Intangible Assets
<i>Account Number</i>	10802011
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of service concession-intangible assets in accordance with the prescribed policy on amortization. Debit this account upon termination and/or revocation of rights and benefits, transfers or other disposal.

<i>Account Title</i>	Accumulated Impairment Losses-Service Concession-Intangible Assets
<i>Account Number</i>	10802012
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce the value of service concession-intangible assets to its recoverable amount or recoverable service amount due to impairment. Debit this account upon disposal, and/or reversal of impairment.

<i>Account Title</i>	Accumulated Impairment Losses-Other Intangible Assets
<i>Account Number</i>	10801982
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce the value of other intangible asset to its recoverable amount or recoverable service amount due to impairment. Debit this account upon disposal, and/or reversal of impairment.

99 Development in Progress

<i>Account Title</i>	Development in Progress-Patents/Copyrights
<i>Account Number</i>	10899010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of product design development. Credit this account upon completion and transfer to the "Patents/Copyrights" account, and when the asset is impaired.

<i>Account Title</i>	Development in Progress-Computer Software
<i>Account Number</i>	10899020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of coding, testing and other costs incurred during the development of computer software. Credit this account upon completion and transfer to "Computer Software" account, and when the asset is impaired.

<i>Account Title</i>	Development in Progress-Websites
<i>Account Number</i>	10899030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize website development cost incurred during application and infrastructure development, graphical design and content development stages. Credit this account upon completion and transfer to the “Websites” account, and when the asset is impaired.

<i>Account Title</i>	Development in Progress-Other Intangible Assets
<i>Account Number</i>	10899980
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred during development phases of intangible asset not otherwise classified under the specific intangible asset accounts. Credit this account upon completion and transfer to the appropriate intangible asset account, and when the asset is impaired.

99 Other Assets

01 Advances

<i>Account Title</i>	Advances for Operating Expenses
<i>Account Number</i>	19901010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize in the agency books the amount of advances granted to accountable officers for payment of operating expenses of operating/field units and foreign posts not maintaining complete set of books of accounts. Credit this account upon liquidation.

<i>Account Title</i>	Advances for Payroll
<i>Account Number</i>	19901020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount granted to regular disbursing officers for payment of salaries, wages, honoraria, allowances and other personnel benefits. Credit this account upon liquidation.

<i>Account Title</i>	Advances to Special Disbursing Officers
<i>Account Number</i>	19901030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount granted to agency’s accountable officers and employees for special purpose/time-bound undertakings to be liquidated within a specified period. It also includes labor payroll for projects undertaken by administration. Credit this account upon liquidation.

<i>Account Title</i>	Advances to Officers and Employees
<i>Account Number</i>	19901040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize amount advanced to officers and employees for official travel. Credit this account for liquidation of advances.

02 Prepayments

<i>Account Title</i>	Advances to Contractors
<i>Account Number</i>	19902010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize amount advanced to contractors as

authorized by law. Credit this account for recoupment of advances.

Account Title Prepaid Rent
Account Number 19902020
Normal Balance Debit
Description This account is used to recognize the amount advanced/deposited for leases/rentals of property, plant and equipment used in government operations. Credit this account for the expended amount.

Account Title Prepaid Registration
Account Number 19902030
Normal Balance Debit
Description This account is used to recognize the amount advanced for registration of government properties. Credit this account for the expended amount.

Account Title Prepaid Interest
Account Number 19902040
Normal Balance Debit
Description This account is used to recognize the amount advanced for interest of loans contracted by the government. Credit this account for the expended amount.

Account Title Prepaid Insurance
Account Number 19902050
Normal Balance Debit
Description This account is used to recognize the amount advanced for the insurance of government properties. Credit this account for the expended amount.

Account Title Other Prepayments
Account Number 19902990
Normal Balance Debit
Description This account is used to recognize the amount of prepayments not falling under any of the specific prepayment accounts. Credit this account for the expended amount.

03 Deposits

Account Title Deposit on Letters of Credit
Account Number 19903010
Normal Balance Debit
Description This account is used to recognize the amount paid by the agency to the bank for opening letters of credit. Credit this account for delivery of goods purchased.

Account Title Guaranty Deposits
Account Number 19903020
Normal Balance Debit
Description This account is used to recognize amount deposited for goods such as deposit for containers and deposits made to guarantee compliance with the terms of an agreement. Credit this account for application of deposit.

Account Title Other Deposits
Account Number 19903990
Normal Balance Debit
Description This account is used to recognize the amount of deposits not falling under any of the specific deposit accounts. Credit this account for the expended amount.

99 Other Assets

<i>Account Title</i>	Acquired Assets
<i>Account Number</i>	19999010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the fair value of real and financial assets transferred to the NG by virtue of Proclamation No. 50, Executive Order No. 55 and other laws; and assets escheated in favor of the NG. Credit this account for disposal or reclassification to other Property, Plant and Equipment (PPE) accounts.
<i>Account Title</i>	Accumulated Impairment Losses-Acquired Assets
<i>Account Number</i>	19999011
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce acquired asset to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.
<i>Account Title</i>	Foreclosed Property/Assets
<i>Account Number</i>	19999020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the fair value of foreclosed properties. Credit this account for disposal or reclassification to other PPE accounts.
<i>Account Title</i>	Accumulated Impairment Losses-Foreclosed Property/Assets
<i>Account Number</i>	19999021
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce foreclosed property/asset to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.
<i>Account Title</i>	Forfeited Property/Assets
<i>Account Number</i>	19999030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the fair value of properties or assets forfeited as payment for tax debts. Credit this account for disposal or reclassification to other asset accounts.
<i>Account Title</i>	Accumulated Impairment Losses-Forfeited Property/Assets
<i>Account Number</i>	19999031
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce forfeited property/asset to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.
<i>Account Title</i>	Confiscated Property/Assets
<i>Account Number</i>	19999040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the fair value of confiscated properties or assets for which ownership has been finally decided in favor of the government. Credit this account for disposal or reclassification to other PPE

accounts.

<i>Account Title</i>	Accumulated Impairment Losses-Confiscated Property/Assets
<i>Account Number</i>	19999041
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce confiscated property/asset to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

<i>Account Title</i>	Abandoned/Surrendered Property/ Assets
<i>Account Number</i>	19999050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the fair value of abandoned or surrendered property or assets for which ownership has been finally decided in favor of the government. Credit this account for disposal or reclassification to other PPE accounts.

<i>Account Title</i>	Accumulated Impairment Losses-Abandoned/Surrendered Property/ Assets
<i>Account Number</i>	19999051
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce abandoned/surrendered property/assets to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

<i>Account Title</i>	Other Assets
<i>Account Number</i>	19999990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize assets not falling under any of the specific asset accounts. Credit this account for disposal or reclassification to specific asset accounts.

<i>Account Title</i>	Accumulated Impairment Losses-Other Assets
<i>Account Number</i>	19999991
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce asset not falling under any of the specific asset accounts to its recoverable amount due to impairment. Debit this account upon disposal, derecognition of the asset, or reversal of impairment.

2 LIABILITIES

2 Liabilities

01 Financial Liabilities

01 Payables

<i>Account Title</i>	Accounts Payable
<i>Account Number</i>	20101010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize receipt of goods or services on account in the normal course of trade and business operation. Debit this account for payment or settlement of liabilities.

<i>Account Title</i>	Due to Officers and Employees
<i>Account Number</i>	20101020
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize incurrence of liability to officers and employees for salaries, benefits and other emoluments including authorized expenses advanced by the officers and employees. Debit this account for settlement or payment to officers and employees.
<i>Account Title</i>	Internal Revenue Allotment Payable
<i>Account Number</i>	20101030
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used by the Department of Budget and Management (DBM) to recognize the amount of internal revenue allotment (IRA) payable to LGUs representing its share from internal revenue collections. Debit this account for payment of IRA.
<i>Account Title</i>	Notes Payable
<i>Account Number</i>	20101040
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize issuance of promissory notes. It does not include the Promissory Notes made by the hospital patients or representative for non-payment of hospital bill before the discharge. Debit this account for payment or settlement of promissory notes.
<i>Account Title</i>	Interest Payable
<i>Account Number</i>	20101050
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize accrual of interest on loans/bonds or other indebtedness, whether short-term or long-term. Debit this account for payment of the interest.
<i>Account Title</i>	Operating Lease Payable
<i>Account Number</i>	20101060
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize incurrence of a liability arising from operating lease contract. Debit this account for the payment of lease.
<i>Account Title</i>	Finance Lease Payable
<i>Account Number</i>	20101070
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize incurrence of liability arising from finance lease contract. Debit this account for the payment of lease.
<i>Account Title</i>	Awards and Rewards Payable
<i>Account Number</i>	20101080
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize granting of awards in recognition of any civic or professional achievement and of rewards to informers for the receipt of reliable information leading to successful arrest/capture of fugitives, seizure/confiscation of smuggled goods, or collection/recovery of unpaid taxes/surcharges/fines/penalties. Debit this account for payment to the grantee of the award/reward.

<i>Account Title</i>	Service Concession Arrangements Payable
<i>Account Number</i>	20101090
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the liability arising from unconditional obligation of the grantor entity to make series of payments to the operator upon recognition of service concession assets, excluding finance charge and service components of the payments. Debit this account upon payment or when the amount of payments in advance of the service concession asset being recognized was expended.

02 Bills/Bonds/Loans Payable

<i>Account Title</i>	Treasury Bills Payable
<i>Account Number</i>	20102010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize issuances/flotations of treasury bills to Government Securities Eligible Dealers (GSED), GFIs/GOCCs, LGUs, Tax-Exempt Institutions (TEI) and other entities through auction, over the counter or tap method. Debit this account for redemptions of treasury bills.

<i>Account Title</i>	Bonds Payable-Domestic
<i>Account Number</i>	20102020
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize issuances/flotations of peso-denominated bonds. Debit this account for redemptions of bonds.

<i>Account Title</i>	Discount on Bonds Payable-Domestic
<i>Account Number</i>	20102021
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize discounts on issuance of peso-denominated bonds. Credit this account for amortization of the discount.

<i>Account Title</i>	Premium on Bonds Payable-Domestic
<i>Account Number</i>	20102022
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize premiums on issue of peso-denominated bonds. Debit this account for amortization of the premium.

<i>Account Title</i>	Bond Issue Cost-Domestic
<i>Account Number</i>	20102023
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the transaction costs incurred in connection with the issue and disposal of peso-denominated bonds. Credit this account for amortization of the bond issue cost.

<i>Account Title</i>	Bonds Payable-Foreign
<i>Account Number</i>	20102030
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize offshore issuances/flotations of foreign currency-denominated bonds. Debit this account for redemptions of bonds.

<i>Account Title</i>	Discount on Bonds Payable-Foreign
<i>Account Number</i>	20102031
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize discounts on issuance of foreign currency-

denominated bonds. Credit this account for amortization of the discount.

Account Title Premium on Bonds Payable-Foreign
Account Number 20102032
Normal Balance Credit
Description This account is used to recognize premiums on issuance of foreign currency-denominated bonds. Debit this account for amortization of the premium.

Account Title Bond Issue Cost-Foreign
Account Number 20102033
Normal Balance Debit
Description This account is used to recognize the transaction costs incurred in connection with the issue and disposal of foreign-denominated bonds. Credit this account for amortization of the bond issue cost.

Account Title Loans Payable-Domestic
Account Number 20102040
Normal Balance Credit
Description This account is used to recognize receipt of loan proceeds (cash or non-cash) from local creditors, including those assumed by the NG from GFIs. Debit this account for payments of loan amortization.

Account Title Loans Payable-Foreign
Account Number 20102050
Normal Balance Credit
Description This account is used to recognize receipt of loan proceeds (cash or non-cash) from foreign governments or international financial institutions. Debit this account for payments of loan amortization.

03 Tax Refunds Payable

Account Title Tax Refunds Payable
Account Number 20103010
Normal Balance Credit
Description This account is used to recognize amount refundable to taxpayers for excess amount paid/withheld. Debit this account upon payment or return of the tax refunds to the taxpayers.

02 Inter-Agency Payables

01 Inter-Agency Payables

Account Title Due to BIR
Account Number 20201010
Normal Balance Credit
Description This account is used to recognize withholding of taxes from officers/employees and other entities. Debit this account for remittance of the taxes withheld to the BIR.

Account Title Due to GSIS
Account Number 20201020
Normal Balance Credit
Description This account is used to recognize the withholding of employees' premium payments and other payables for remittance to the Government Service Insurance System (GSIS). Debit this account for the remittance of withheld

amount.

Subsidiary Ledgers:

- 01-Life and Retirement Premium
- 02-ECC
- 03-Salary Loan
- 04-Policy Loan

Account Title Due to Pag-IBIG
Account Number 20201030
Normal Balance Credit
Description This account is used to recognize the withholding of employees' premium payments and other payables for remittance to the Home Development Mutual Fund (HDMF). Debit this account for the remittance of withheld amount.

Subsidiary Ledgers:

- 01-Pag-IBIG Premium
- 02-Pag-IBIG Multi-Purpose Loan
- 03-Pag-IBIG Housing Loan

Account Title Due to PhilHealth
Account Number 20201040
Normal Balance Credit
Description This account is used to recognize the withholding of employees' premium payments for remittance to the Philippine Health Insurance Corporation (PHIC). Debit this account for the remittance of withheld amount.

Account Title Due to NGAs
Account Number 20201050
Normal Balance Credit
Description This account is used to recognize the receipt of funds for delivery of goods/services as authorized by law, fund transfers from NGAs, other than the BIR, for implementation of specific programs or projects and other inter-agency transactions. Debit this account for delivery of goods /services, liquidation of funds received and settlement of liabilities.

Account Title Due to GOCCs
Account Number 20201060
Normal Balance Credit
Description This account is used to recognize the receipt of: a) funds for delivery of goods/services as authorized by law; b) fund transfers from the GOCCs for the implementation of specific programs or projects; c) NG-managed fund; d) escrow accounts; e) collateral deposits for the account of GOCCs/GFIs; and f) other inter-agency transactions, except those pertaining to GSIS, PhilHealth and Pag-IBIG. Debit this account for delivery of goods /services, liquidation/release of funds received and settlement of liabilities.

Account Title Due to LGUs
Account Number 20201070
Normal Balance Credit
Description This account is used to recognize the receipt of funds from LGUs for delivery of goods/services as authorized by law, fund transfers for the implementation of specific programs or projects and other inter-agency transactions. Debit this account for delivery of goods/services, liquidation of funds received and settlement of liabilities.

<i>Account Title</i>	Due to Joint Venture
<i>Account Number</i>	20201080
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the amounts payable to joint ventures. Debit this account for settlement of liabilities.

03 Intra-Agency Payables
01 Intra-Agency Payables

<i>Account Title</i>	Due to Central Office
<i>Account Number</i>	20301010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the receipt of funds not covered by allotment from Central Office by Bureaus/Regional Offices/Operating Units of the same agency for the implementation of specific program or project and other intra-agency transactions. Debit this account for liquidation of funds received or settlement of liabilities.

<i>Account Title</i>	Due to Bureaus
<i>Account Number</i>	20301020
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the receipt of funds not covered by allotment from a Bureau by the Central Office/Regional Offices/Operating Units or another Bureau within the same agency for the implementation of specific program or project and other intra-agency transactions. Debit this account for liquidation of funds received or settlement of liabilities. The Subsidiary Ledgers shall be the different Bureaus of the agency.

<i>Account Title</i>	Due to Regional Offices
<i>Account Number</i>	20301030
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the receipt of funds not covered by allotment from Regional Offices by the Central Office/Bureaus/Operating Units or another Regional Office of the same agency for the implementation of specific program or project and other intra-agency transactions. Debit this account for liquidation of funds received or settlement of liabilities. The Subsidiary Ledgers shall be the different Regional Offices of the agency.

<i>Account Title</i>	Due to Operating Units
<i>Account Number</i>	20301040
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the receipt of funds not covered by allotment from an Operating Unit by the Central/Regional Offices/Bureaus or another Operating Unit of the same agency for the implementation of specific program or project and other intra-agency transactions. Debit this account for liquidation of funds received or settlement of liabilities. The Subsidiary Ledgers shall be the different Operating Units of the agency.

<i>Account Title</i>	Due to Other Funds
<i>Account Number</i>	20301050
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize transfers from other funds and/or payables to other funds. Debit this account for liquidation of funds received or settlement of liabilities or adjustments.

04 Trust Liabilities

01 Trust Liabilities

Account Title Trust Liabilities
Account Number 20401010
Normal Balance Credit
Description This account is used to recognize the receipt of amount held in trust for specific purpose. Debit this account for payment or settlement of the liability.

Account Title Trust Liabilities-Disaster Risk Reduction and Management Fund
Account Number 20401020
Normal Balance Credit
Description This account is used to recognize the receipt of amount held in trust for Disaster Risk Reduction and Management. Debit this account for payment or settlement of the liability.

Account Title Bail Bonds Payable
Account Number 20401030
Normal Balance Credit
Description This account is used to recognize the incurrence of liability arising from the receipt of cash bond from a person who is in the custody of the law to guaranty his appearance in court at the appointed day and time or the compliance with the conditions of the bond. It also includes immigration bonds required from foreign nationals charged with crimes or violations of Philippine laws. Debit this account for refund or forfeiture of the bond.

Account Title Guaranty/Security Deposits Payable
Account Number 20401040
Normal Balance Credit
Description This account is used to recognize the incurrence of liability arising from the receipt of cash or cash equivalents to guaranty (a) that the winning bidder shall enter into contract with the procuring entity; and (b) performance by the contractor of the terms of the contract. Debit this account for refund after the fulfillment of the purpose of the bond or forfeiture upon failure to comply with the purpose of the bond.

Account Title Customers' Deposits Payable
Account Number 20401050
Normal Balance Credit
Description This account is used to recognize the receipt of cash deposits from customers for goods/services to be delivered and property to be leased. Debit this account upon application of the deposit to the cost of the goods/services delivered and of the damages to the leased property, or upon refund of the cash deposits.

05 Deferred Credits/Unearned Income

01 Deferred Credits

Account Title Deferred Finance Lease Revenue
Account Number 20501010
Normal Balance Credit
Description This account is used to set up in the books of the lessor the unearned income from finance lease which corresponds to the difference between the total

finance lease receivable and the derecognized asset under a finance lease. Debit this account when lease income is earned.

<i>Account Title</i>	Deferred Service Concession Revenue
<i>Account Number</i>	20501020
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the unearned service concession revenue arising from the grant to operator the right to earn revenue from third party users of the service concession asset or another revenue generating asset. Debit this account as revenue is recognized.

<i>Account Title</i>	Other Deferred Credits
<i>Account Number</i>	20501990
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize other transactions not falling under any of the specific deferred credits accounts. Debit this account when related income is earned.

02 Unearned Revenue

<i>Account Title</i>	Other Unearned Revenue
<i>Account Number</i>	20502990
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize other income/revenue received in advance not falling under any of the specific unearned revenue accounts. Debit this account when revenue is earned.

06 Provisions

01 Provisions

<i>Account Title</i>	Pension Benefits Payable
<i>Account Number</i>	20601010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize accrual of pension of government personnel. Debit this account for payment of pension benefits.

<i>Account Title</i>	Leave Benefits Payable
<i>Account Number</i>	20601020
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize accrual of money value of the earned leave credits of government personnel. Debit this account for monetization of earned leave and payment of terminal leave benefits.

<i>Account Title</i>	Retirement Gratuity Payable
<i>Account Number</i>	20601030
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize liability for retirement gratuity benefits due to government personnel. Debit this account upon payment of the retirement gratuity benefits.

<i>Account Title</i>	Other Provisions
<i>Account Number</i>	20601990
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize liabilities of uncertain timing or amount. This includes provisions for litigation and other legal claims, warranty

provisions, decommissioning provisions, or environmental provisions, among others. Debit this account upon payment/settlement of the liability.

99 Other Payables

99 Other Payables

<i>Account Title</i>	Other Payables
<i>Account Number</i>	29999990
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize other liabilities not falling under any of the specific payable accounts. Debit this account for settlement of liabilities.

3 EQUITY

3 Equity

01 Government Equity

01 Government Equity

<i>Account Title</i>	Accumulated Surplus/(Deficit)
<i>Account Number</i>	30101010
<i>Normal Balance</i>	Credit (Debit)
<i>Description</i>	This account is used to recognize the cumulative results of normal and continuous operations of an agency including prior period adjustments, effect of changes in accounting policy and other capital adjustments. This account is used to close the Revenue and Expense Summary account.

<i>Account Title</i>	Contributed Capital
<i>Account Number</i>	30101030
<i>Normal Balance</i>	Credit (Debit)
<i>Description</i>	This account is used to recognize capital contributed by the government to the entity. It includes share capital (i.e. capital stock) as well as additional paid-in capital.

02 Revaluation Surplus

01 Revaluation Surplus

<i>Account Title</i>	Revaluation Surplus
<i>Account Number</i>	30201010
<i>Normal Balance</i>	Credit (Debit)
<i>Description</i>	This account is used to recognize the result of revaluation of assets. The credit balance represents the excess of appraisal value over the book value of the revalued asset. The decrease shall be debited directly to the extent of any credit balance existing in the revaluation surplus.

03 Intermediate Accounts

01 Intermediate Accounts

<i>Account Title</i>	Revenue and Expense Summary
<i>Account Number</i>	30301010
<i>Normal Balance</i>	Credit (Debit)
<i>Description</i>	This is an intermediary account used to close in the agency books all the income accounts which the agencies are authorized to use and all expense accounts. This account is closed to Accumulated Surplus/(Deficit).

04 Equity in Joint Venture

01 Equity in Joint Venture

<i>Account Title</i>	Equity in Joint Venture
<i>Account Number</i>	30401010
<i>Normal Balance</i>	Credit (Debit)
<i>Description</i>	This represents equity shareholding in a joint venture.

05 Unrealized Gain/(Loss)

01 Unrealized Gain/(Loss)

<i>Account Title</i>	Unrealized Gain/(Loss) from Changes in the Fair Value of Financial Assets
<i>Account Number</i>	30501010
<i>Normal Balance</i>	Credit (Debit)
<i>Description</i>	This account is used to recognize the amount of unrealized gain (credit) or loss (debit) from changes in the fair value of financial assets designated as available-for-sale. Debit/Credit this account upon sale or disposal of the financial asset.

REVENUES AND EXPENSES

4 REVENUE

4 Revenue

01 Tax Revenue

01 Tax Revenue-Individual and Corporation

<i>Account Title</i>	Income Tax
<i>Account Number</i>	40101010
<i>Normal Balance</i>	Credit
<i>Description</i>	<p>This account is used to recognize income taxes imposed upon the taxable income of individuals as citizens, resident aliens, non-resident citizens, non-resident aliens (for income earned in the Philippines), aliens employed by regional offices of multinational corporations, aliens employed by offshore banking units, and alien individual employed by petroleum service contractor and sub-contractor. The account also includes income tax imposed upon the taxable income of domestic corporations, proprietary educational institutions and hospitals, government-owned or controlled corporations, agencies or instrumentalities, and the taxable income derived from all sources within the Philippines of resident foreign corporations and non-resident foreign corporations and the final tax imposed on certain passive income of individuals and corporations. It also includes additional tax on the improperly accumulated taxable income of each corporation. This account shall be closed to the Revenue and Expense Summary account.</p> <p>Subsidiary Ledgers:</p> <ul style="list-style-type: none">01-Income Tax-Individual02-Income Tax-Partnership and Corporations

<i>Account Title</i>	Professional Tax
<i>Account Number</i>	40101020
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the taxes imposed on all persons engaged in the exercise/practice of their professions requiring government examination. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Travel Tax
<i>Account Number</i>	40101030
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the taxes imposed on individuals leaving the country irrespective of the place where the air ticket is issued and the form or place of payment. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Immigration Tax
<i>Account Number</i>	40101040
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the taxes imposed on immigrants admitted into the Philippines. This account shall be closed to the Revenue and Expense Summary account.

02 Tax Revenue-Property

<i>Account Title</i>	Estate Tax
<i>Account Number</i>	40102010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the taxes imposed on the right of the deceased person to transmit his/her estate to his/her lawful heirs and beneficiaries at the time of death and on certain transfers which are made by law as equivalent to testamentary disposition. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Donors Tax
<i>Account Number</i>	40102020
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the taxes on a donation or gift, and is imposed on the gratuitous transfer of property between two or more persons who are living at the time of the transfer. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Capital Gains Tax
<i>Account Number</i>	40102030
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the taxes imposed on the gains presumed to have been realized by the seller from the sale, exchange, or other disposition of capital assets located in the Philippines, including pacto de retro sales and other forms of conditional sale. This account shall be closed to the Revenue and Expense Summary account.

Subsidiary Ledgers:

01-Capital Gains Tax-Individuals

02-Capital Gains Tax-Partnership and Other Enterprises

03 Tax Revenue-Goods and Services

<i>Account Title</i>	Import Duties
<i>Account Number</i>	40103010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the taxes imposed under the Tariff Code on goods that are entering the country. This category includes levies for purposes of protecting locally manufactured goods of similar nature or for purposes of generating revenues that are based on the assessed value of the goods. This account also includes advance duty. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Excise Tax
<i>Account Number</i>	40103020
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the taxes imposed on goods manufactured or produced in the Philippines for domestic consumption or for any other disposition and to things imported. This includes excise tax on distilled spirits, wines, fermented liquors, tobacco products, cigars and cigarettes, petroleum products, automobiles and mineral products. The excise tax may be specific or ad valorem. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Business Tax
<i>Account Number</i>	40103030
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the taxes on persons or entities in the course of trade or business. This account shall be closed to the Revenue and Expense Summary account.

Subsidiary Ledgers:

- 01-Value Added Tax-this includes taxes imposed and collected from the seller in the course of trade or business on every sale of property (real or personal) lease of goods or property (real or personal) or vendors of services.
- 02-Expanded Value Added Tax-this includes taxes imposed under Republic Act (RA) 9337 which amended the National Internal Revenue Code (NIRC) of 1997 (RA 8424)
- 03-Percentage Tax-this includes taxes imposed on persons or entities who sell or lease goods, property or services in the course of trade or business. This includes percentage taxes on domestic carriers and keepers of garage, international carriers, taxes on franchises, taxes on overseas dispatch, message or conversations originating from the Philippines, taxes on banks and non-bank financial intermediaries performing quasi-banking functions, taxes on other non-bank financial intermediaries, taxes on life insurance premiums, taxes on agents of foreign insurance companies, amusement taxes, taxes on winnings and taxes on sale, barter or exchange of shares of stocks listed and traded through the local stock exchange or through initial public offering.

<i>Account Title</i>	Tax on Sand, Gravel and Other Quarry Products
<i>Account Number</i>	40103040
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the taxes imposed by government units

on sand, gravel, stones, earth and other quarry resources extracted from public lands or from beds of seas, lakes, rivers, streams, creeks and other public waters within the Philippine's territorial jurisdiction. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Tax on Delivery Vans and Trucks
<i>Account Number</i>	40103050
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the annual fixed tax levied on delivery trucks, vans or any vehicles used by manufacturers, producers, wholesalers, dealers or retailers in the delivery or distribution of distilled spirits, fermented liquors, soft drinks, cigars and cigarettes and other products to sales outlets, or consumers, whether directly or indirectly. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Tax on Forest Products
<i>Account Number</i>	40103060
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize all taxes charged on timber and firewood cut in public forests and wood cut from unregistered private lands, and on other forest products lawfully removed under gratuitous licenses pursuant to Sec. 262-273 of Commonwealth Act (CA) No. 466, as amended. This account shall be closed to the Revenue and Expense Summary account.

04 Tax Revenue-Others

<i>Account Title</i>	Documentary Stamp Tax
<i>Account Number</i>	40104010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the taxes on documents, instruments, loan agreements and papers evidencing the acceptance, assignment, sale or transfer of an obligation, rights, or property incident thereto. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Motor Vehicles Users' Charge
<i>Account Number</i>	40104020
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the charges imposed on every motor vehicle, in lieu of the registration fee under Section 8 of RA 4136, as amended by Batas Pambansa Bilang 74, and the Private Motor Vehicle Tax under Executive Order No. 43, series of 1986, whether for hire or for private use, including government motor vehicles. This account shall be closed to the Revenue and Expense Summary account.

Subsidiary Ledgers:

- 01-Motor Vehicles Users' Charge-Proper
- 02-Motor Vehicles Users' Charge-Fines and Penalties
- 03-Axle Overloading

<i>Account Title</i>	Other Taxes
<i>Account Number</i>	40104990
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize all other taxes levied not falling under any of the specific tax accounts, such as science tax and the like. This

account shall be closed to the Revenue and Expense Summary account.

05 Tax Revenue-Fines and Penalties

<i>Account Title</i>	Tax Revenue-Fines and Penalties-Taxes on Individual and Corporation
<i>Account Number</i>	40105010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize all fines and penalties charged in relation to collection of taxes on individual and corporation. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Tax Revenue-Fines and Penalties-Property Taxes
<i>Account Number</i>	40105020
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize all fines and penalties charged in relation to the collection of estate, donors and capital gains taxes. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Tax Revenue-Fines and Penalties-Taxes on Goods and Services
<i>Account Number</i>	40105030
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize all fines and penalties charged in relation to the collection of import duties, excise tax and business taxes. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Tax Revenue-Fines and Penalties-Other Taxes
<i>Account Number</i>	40105040
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize all fines and penalties imposed on the collection of taxes classified as other taxes. This account shall be closed to the Revenue and Expense Summary account.

02 Service and Business Income

01 Service Income

<i>Account Title</i>	Permit Fees
<i>Account Number</i>	40201010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the fees and charges collected in the exercise of regulatory powers. This includes construction permit fees corresponding to radio services, permits to import telecommunications broadcast equipment, purchase/possess/sell transmitters/transceivers, permits of radio operators, alien employment permits, petroleum resources exploration permits, mining permits, mineral processing permits, ore transport permits and the like, and the corresponding filing fees collected for the acquisition of the permits. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Registration Fees
<i>Account Number</i>	40201020
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the fees collected for registration of property, deeds, individuals and associations. This includes fees for registration of radio transceivers; changes in motor vehicle engine, chassis, color and the like; labor unions/associations/federations, training

organizations; business name registration; registration of enterprises, corporations and partnerships; collective bargaining agreements, etc. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Registration Plates, Tags and Stickers Fees
<i>Account Number</i>	40201030
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize fees collected for registration plates, tags and stickers issued by LTO. This account shall be closed to the Revenue and Expense Summary account.

Subsidiary Ledgers:

- 01-Regular Plates
- 02-Optional Motor Vehicle Special Plate
- 03-Vanity Licensed Plates
- 04-Validating Tags/Stickers

<i>Account Title</i>	Clearance and Certification Fees
<i>Account Number</i>	40201040
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the fees collected for the issuance of clearances/certificates to individuals/organizations/groups/corporations. This includes fees for clearances issued for local/foreign employment, foreign travel, permit to carry firearms, retirement and resignation, certificates of guarantee, and the like. It also includes environmental compliance certificate fees and certification of safety practitioners and consultants and the like. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Franchising Fees
<i>Account Number</i>	40201050
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the fees collected for issuance of franchises on radio and/or television broadcasting companies, and other similar utilities. This includes fees on issuance of certificate of public conveyance for transport facilities, certificate of conveyance for operation of communications facilities. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Licensing Fees
<i>Account Number</i>	40201060
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the fees collected for issuance of licenses, such as professional licenses, drivers' licenses (professional, non-professional and student permit), conductors' license, firearms license and the like. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Supervision and Regulation Enforcement Fees
<i>Account Number</i>	40201070
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the fees and charges collected for supervision and enforcement of laws and regulations, such as Clean Air Act, Seatbelt Law and other LTO, National Telecommunications Commission (NTC), Land Transportation Franchising and Regulatory

Board (LTFRB), LGU regulations and the like. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Spectrum Usage Fees
<i>Account Number</i>	40201080
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the fees collected for use, allocation and assignment of radio frequency wave lengths. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Legal Fees
<i>Account Number</i>	40201090
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the filing fees for criminal complaints, appeals/petitions for review, motions/pleadings, and others for consideration or comment of prosecutors and the like. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Inspection Fees
<i>Account Number</i>	40201100
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the fees for conduct of inspections by authorized government officials. This includes fire/health/sanitary/NTC inspection fees, pressure vessel fabrication and steam boiler fabrication examinations and inspections fees, and the like. This account also includes inspection fees imposed on leaf tobacco scrap, scrap cigars, cigarettes and other tobacco products imposed under the NIRC. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Verification and Authentication Fees
<i>Account Number</i>	40201110
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the fees collected for verification of individual contract of employment, master/model or pro-forma contract, proof of visa availability, job order/manpower request, special power of attorney, group service contract of employment, recruitment/manning agreement and other similar documents. This account also includes fees collected for issuance of authenticated copies of legal documents such as birth/death/marriage certificates. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Passport and Visa Fees
<i>Account Number</i>	40201120
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the fees and charges collected for the issuance of visas and passports including notarial fees and other consular services. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Processing Fees
<i>Account Number</i>	40201130
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the fees collected for the processing of documents for securing permits/applications. This also includes import processing fees, processing for permit application and the like. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Fines and Penalties-Service Income
<i>Account Number</i>	40201140
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the fees collected for the processing of documents for fines and penalties charged to service income. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Other Service Income
<i>Account Number</i>	40201990
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize other service income not falling under any of the specific service income accounts. This account shall be closed to the Revenue and Expense Summary account.

02 Business Income

<i>Account Title</i>	School Fees
<i>Account Number</i>	40202010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the fees imposed to students of state universities, colleges and public schools. It includes tuition, registration, athletic, cultural, diploma and graduation, transcript of recognizes, library, training, entrance examination fee, comprehensive examination fee and the like. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Affiliation Fees
<i>Account Number</i>	40202020
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the fees collected by institutions from students undertaking practice of their professions. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Examination Fees
<i>Account Number</i>	40202030
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the fees imposed for administering examinations such as licensure, civil service, trade, Philippine Educational Placement Tests, and the like. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Seminar/Training Fees
<i>Account Number</i>	40202040
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the fees collected or billed for attendance in short course trainings and seminars/workshops. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Rent/Lease Income
<i>Account Number</i>	40202050
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the income from use of government properties/facilities, such as rent/lease of function rooms/buildings, fees on storage, warehousing, use of heavy equipment of other government

agencies, rental fees of drilling equipment and accessories, leased lines/channels, and the like. This also includes income from finance lease. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Communications Network Fees
<i>Account Number</i>	40202060
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the fees collected from domestic money transfer, social telegram service, two-way radio service, public calling service, fixed line telephone service, telegraphic transfer, electronic messaging service and other related services. It includes fees collected for the connection of telephone services and the monthly fees for the use of the facility. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Transportation System Fees
<i>Account Number</i>	40202070
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the income from the operation of transportation system like trains, buses, watercrafts, aircrafts, and the use of land transport system terminals. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Road Network Fees
<i>Account Number</i>	40202080
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the toll fees charged for use of road network and bridges. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Waterworks System Fees
<i>Account Number</i>	40202090
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the income from the operation of waterworks system, such as water connection fees, water utilization fees, irrigation fees, and the like. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Power Supply System Fees
<i>Account Number</i>	40202100
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the income earned from power generation, transmission and distribution. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Seaport System Fees
<i>Account Number</i>	40202110
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the fees imposed on vessels for use of port facilities, such as loading/discharging of cargoes, embarking/disembarking passengers, bunkering and anchoring at the port; fees charged for cargoes whether for domestic shipment or transshipment and security fee for the transport of containers. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Landing and Parking Fees
<i>Account Number</i>	40202120
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the fees imposed on the use of airport facilities such as landing and taking-off area for aircraft, facilities for aircraft maintenance, and other airport facilities such as airport runways and taxiways, radio beacons, aprons and the like. This account shall be closed to the Revenue and Expense Summary account.
<i>Account Title</i>	Income from Hostels/Dormitories and Other Like Facilities
<i>Account Number</i>	40202130
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the fees/charges for the use of hostels, dormitories, cottages, guest houses, restaurants, cafeterias, staff houses, lodging houses and other similar facilities. This account shall be closed to the Revenue and Expense Summary account.
<i>Account Title</i>	Slaughterhouse Operation
<i>Account Number</i>	40202140
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the collections from the operations of slaughterhouse which includes rentals of spaces for warehousing, livestock slaughter fees and the like. This account shall be closed to the Revenue and Expense Summary account.
<i>Account Title</i>	Income from Printing and Publication
<i>Account Number</i>	40202150
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the income from sale of printed forms, materials or other publications. This account shall be closed to the Revenue and Expense Summary account.
<i>Account Title</i>	Sales Revenue
<i>Account Number</i>	40202160
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the income from sale of merchandise and other inventory items and services in the regular course of business. The balance of this account after cost of sales and sales discount shall be closed to the Revenue and Expense Summary account.
<i>Account Title</i>	Sales Discounts
<i>Account Number</i>	40202161
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize discounts on sale of goods, medicines and other inventory items, and services. This account shall be closed to sales revenue.
<i>Account Title</i>	Hospital Fees
<i>Account Number</i>	40202170
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the fees/charges for hospital services rendered to patients including medical, dental and laboratory services. The balance of this account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Guarantee Income
<i>Account Number</i>	40202180
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the income earned from guarantees extended by the National Government to authorized borrowers. This account shall be closed to the Revenue and Expense Summary account.
<i>Account Title</i>	Fidelity Insurance Income
<i>Account Number</i>	40202190
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the collection of premiums paid by the agency for the fidelity bonds of accountable officers. This account shall be closed to the Revenue and Expense Summary account.
<i>Account Title</i>	Dividend Income
<i>Account Number</i>	40202200
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the dividends earned and/or actually collected by the NG from equity investments in GFIs/GOCCs. This account shall be closed to the Revenue and Expense Summary account.
<i>Account Title</i>	Interest Income
<i>Account Number</i>	40202210
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the interest earned and/or actually collected on loans receivable, investments, bank deposits/financial assets and NG advances for GFIs/GOCCs' debt service payments. This account shall be closed to the Revenue and Expense Summary account.
<i>Account Title</i>	Share in the Profit of Joint Venture
<i>Account Number</i>	40202220
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the share of government agencies from the profit of joint venture operations under the equity method of accounting. This account shall be closed to the Revenue and Expense Summary account.
<i>Account Title</i>	Fines and Penalties-Business Income
<i>Account Number</i>	40202230
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the fines and penalties charged for delayed or non-compliance with business regulatory requirements. This account shall be closed to the Revenue and Expense Summary account.
<i>Account Title</i>	Service Concession Revenue
<i>Account Number</i>	40202240
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize the revenue arising from the grant by grantor entity to the operator the right to earn revenue from third party users of the service concession asset or another revenue generating asset. This account is closed to Revenue and Expense Summary account.
<i>Account Title</i>	Other Business Income
<i>Account Number</i>	40202990
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize other business income not falling under

any of the specific business income accounts. This account shall be closed to the Revenue and Expense Summary account.

03 Assistance and Subsidy

01 Assistance and Subsidy

Account Title	Subsidy from National Government
Account Number	40301010
Normal Balance	Credit
Description	This account is used to recognize the NCA for Regular and Special Account, constructive receipt of Non-Cash Availment Authority (NCAA) for advanced payments made by foreign creditors and donors; constructive receipt of CDC by Foreign Service Posts; Working Fund deposited to the foreign currency accounts of implementing NGAs for FAPs; constructive receipt of NCA for TRAs and Tax Expenditure Fund (TEF) Subsidy to GOCCs and NGAs; and, adjustments for lapsed NCA for Regular and Special Account. This account shall be closed to the Revenue and Expense Summary account or Cash-Treasury/Agency Deposit, Special Account.
Account Title	Subsidy from Other National Government Agencies
Account Number	40301020
Normal Balance	Credit
Description	This account is used to recognize financial assistance received in cash or in kind from other national government agencies. This account shall be closed to the Revenue and Expense Summary account.
Account Title	Assistance from Local Government Units
Account Number	40301030
Normal Balance	Credit
Description	This account is used to recognize the amount of funds/assets transferred from LGUs (Province, City, Municipality or Barangay). This account shall be closed to the Revenue and Expense Summary account.
Account Title	Assistance from Government-Owned or Controlled Corporations
Account Number	40301040
Normal Balance	Credit
Description	This account is used to recognize the amount of funds/assets transferred from GOCCs. This account shall be closed to the Revenue and Expense Summary account.
Account Title	Subsidy from Other Funds
Account Number	40301050
Normal Balance	Credit
Description	This account is used to recognize the amount of funds/assets transferred from other funds. This account shall be closed to the Revenue and Expense Summary account.
Account Title	Subsidy from Central Office
Account Number	40301060
Normal Balance	Credit
Description	This account is used to recognize amount of subsidy received by the Regional Office/Staff Bureau/Operating Unit from the Central Office. This account shall be closed to the Revenue and Expense Summary account.

Account Title	Subsidy from Regional Office/Staff Bureau
Account Number	40301070
Normal Balance	Credit
Description	This account is used to recognize amount of subsidy received by the Operating Unit from the Regional Office/Staff Bureau. This account shall be closed to the Revenue and Expense Summary account.

04 Shares, Grants and Donations

01 Shares

Account Title	Share from National Wealth
Account Number	40401010
Normal Balance	Credit
Description	This account is used to recognize share of government agencies from the utilization/development of the national wealth. It shall be closed to Revenue and Expense Summary account.

Account Title	Share from PAGCOR/PCSO
Account Number	40401020
Normal Balance	Credit
Description	This account is used to recognize share of government agencies from Philippine Amusement and Gaming Corporation (PAGCOR) and Philippine Charity Sweepstakes Office (PCSO). It shall be closed to Revenue and Expense Summary account.

Account Title	Share from Earnings of GOCCs
Account Number	40401030
Normal Balance	Credit
Description	This account is used to recognize the mandatory/statutory shares of government agencies from receipts of GOCCs other than PAGCOR and PCSO. This account shall be closed to the Revenue and Expense Summary account.

02 Grants and Donations

Account Title	Income from Grants and Donations in Cash
Account Number	40402010
Normal Balance	Credit
Description	This account is used to recognize all grants and donations in cash received from other levels of government, private sectors or international institutions with or without restrictions or conditions. Grants and Donations in Cash which are not treated as receipts automatically appropriated shall be closed to Revenue and Expense Summary account.

Account Title	Income from Grants and Donations in Kind
Account Number	40402020
Normal Balance	Credit
Description	This account is used to recognize all grants and donations in kind received from other levels of government, private sectors or international institutions with or without restrictions or conditions. This account also includes assets acquired at no or nominal cost. Grants and donations in kind which are not treated as receipts automatically appropriated shall be closed to Revenue and Expense Summary account.

05 Gains
01 Gains

Account Title	Gain on Foreign Exchange (FOREX)
Account Number	40501010
Normal Balance	Credit
Description	This account is used to recognize the gain in the revaluation of foreign denominated assets and liabilities including actual gain incurred in the conversion of foreign currency to local currency at balance sheet date. This account shall be closed to the Revenue and Expense Summary account.
Account Title	Gain on Sale of Investments
Account Number	40501020
Normal Balance	Credit
Description	This account is used to recognize gains on sale of investments at fair value through surplus or deficit. This account shall be closed to the Revenue and Expense Summary account.
Account Title	Gain on Sale of Investment Property
Account Number	40501030
Normal Balance	Credit
Description	This account is used to recognize gains on sale of capital assets held to earn rentals and/or held for capital appreciation. This account shall be closed to the Revenue and Expense Summary account.
Account Title	Gain on Sale of Property, Plant and Equipment
Account Number	40501040
Normal Balance	Credit
Description	This account is used to recognize gains on sale of government PPEs. This account shall be closed to the Revenue and Expense Summary account.
Account Title	Gain on Initial Recognition of Biological Assets
Account Number	40501050
Normal Balance	Credit
Description	This account is used to recognize gains on the initial recognition of biological assets. This account shall be closed to the Revenue and Expense Summary account.
Account Title	Gain on Sale of Biological Assets
Account Number	40501060
Normal Balance	Credit
Description	This account is used to recognize gains on the sale of biological assets. This account shall be closed to the Revenue and Expense Summary account.
Account Title	Gain from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Physical Change
Account Number	40501070
Normal Balance	Credit
Description	This account is used to recognize gains from changes in fair value less costs to sell of biological assets due to physical change. This account shall be closed to the Revenue and Expense Summary account.

Account Title	Gain from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Price Change
Account Number	40501080
Normal Balance	Credit
Description	This account is used to recognize gains from changes in fair value less costs to sell of biological assets due to price change. This account shall be closed to the Revenue and Expense Summary account.
Account Title	Gain on Sale of Agricultural Produce
Account Number	40501090
Normal Balance	Credit
Description	This account is used to recognize the fair value of the harvests and offspring of biological assets at the point of harvest. This account shall be closed to the Revenue and Expense Summary account.
Account Title	Gain on Sale of Intangible Assets
Account Number	40501100
Normal Balance	Credit
Description	This account is used to recognize gains on the sale intangible assets. This account shall be closed to the Revenue and Expense Summary account.
Account Title	Gain from Changes in Fair Value of Financial Instruments
Account Number	40501110
Normal Balance	Credit
Description	This account is used to recognize the amount of the gain from changes in the fair value of financial instruments classified under fair value through profit or loss. This account shall be closed to the Revenue and Expense Summary account.
Account Title	Gain on Initial Recognition of Agricultural Produce
Account Number	40501120
Normal Balance	Credit
Description	This account is used to recognize gains on the initial recognition of agricultural produce. This account shall be closed to the Revenue and Expense Summary account.
Account Title	Other Gains
Account Number	40501990
Normal Balance	Credit
Description	This account is used to recognize gains which are not classified under any of the specific gain accounts. This account shall be closed to the Revenue and Expense Summary account.

02 Other Non-Operating Income

01 Sale of Assets

Account Title	Sale of Garnished/Confiscated/Abandoned/ Seized Goods and Properties
Account Number	40601010
Normal Balance	Credit
Description	This account is used to recognize the receipts derived from the sale of garnished/confiscated/abandoned/seized goods or properties title of which had been decided in favor of the government. This account shall be closed to the Revenue and Expense Summary account.

Account Title	Sale of Unserviceable Property
Account Number	40601020
Normal Balance	Credit
Description	This account is used to recognize the proceeds from the sale of disposed/unserviceable assets. This account shall be closed to the Revenue and Expense Summary account.

02 Reversal of Impairment Loss

Account Title	Reversal of Impairment Loss
Account Number	40602010
Normal Balance	Credit
Description	This account is used to recognize the reversal of impairment loss. This account shall be closed to the Revenue and Expense Summary account.

03 Miscellaneous Income

Account Title	Proceeds from Insurance/Indemnities
Account Number	40609010
Normal Balance	Credit
Description	This account is used to recognize the proceeds from insurance claims and/or indemnities. This account shall be closed to the Revenue and Expense Summary account.

Account Title	Miscellaneous Income
Account Number	40699990
Normal Balance	Credit
Description	This account is used to recognize the revenues and other receipts not elsewhere classified under any specific income account. This account shall be closed to the Revenue and Expense Summary account.

5 EXPENSES

5 Expenses

01 Personnel Services

01 Salaries and Wages

<i>Account Title</i>	Salaries and Wages-Regular
<i>Account Number</i>	50101010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the pay proper for services rendered of government employees occupying regular plantilla positions. This account shall be closed to the Revenue and Expense Summary account.

Subsidiary Ledgers:
01-Civilian employees

<i>Account Title</i>	Salaries and Wages-Casual/Contractual
<i>Account Number</i>	50101020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the pay proper for services rendered by employees contracted/hired to perform regular agency functions and specific vital activities or services which cannot be provided by the regular or permanent staff of the agency. They are considered employees of the hiring agency limited to the year when their services are reasonably

required. This includes payment for services rendered by substitute and part-time teachers. This account shall be closed to the Revenue and Expense Summary account.

02 Other Compensation

<i>Account Title</i>	Personnel Economic Relief Allowance (PERA)
<i>Account Number</i>	50102010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the allowance granted to government personnel occupying regular, contractual or casual positions; appointive or elective; rendering services on full-time or part-time basis; and whose positions are covered by Republic Act No. 6758, as amended. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Representation Allowance (RA)
<i>Account Number</i>	50102020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the monthly representation allowance granted to authorized officials and employees in the actual performance of their respective functions, both commutable and reimbursable. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Transportation Allowance (TA)
<i>Account Number</i>	50102030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the monthly transportation allowance granted to authorized officials and employees in the actual performance of their respective functions, both commutable and reimbursable. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Clothing/Uniform Allowance
<i>Account Number</i>	50102040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the fixed amount granted to authorized government officials/employees for the upkeep/replacement of clothing/uniform paid in cash or in kind. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Subsistence Allowance
<i>Account Number</i>	50102050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount granted to authorized government officials/employees to cover cost of accommodations, meals, and incidental expenses incurred by employees who are on official business. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Laundry Allowance
<i>Account Number</i>	50102060
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount granted to authorized government officials/employees to cover the cost of laundry of uniform of employees who are on official business. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Quarters Allowance
<i>Account Number</i>	50102070
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount granted to authorized government officials/employees to cover cost of accommodation or suitable and adequate living quarters incurred by employees who are on official business. This account shall be closed to the Revenue and Expense Summary account.
<i>Account Title</i>	Productivity Incentive Allowance
<i>Account Number</i>	50102080
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the fixed amount granted to authorized government officials/employees for at least satisfactory performance in the discharge of their official duties. This account shall be closed to the Revenue and Expense Summary account.
<i>Account Title</i>	Overseas Allowance
<i>Account Number</i>	50102090
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the allowances granted to authorized government officials/employees on foreign assignments/missions. This account shall be closed to the Revenue and Expense Summary account.
<i>Account Title</i>	Honoraria
<i>Account Number</i>	50102100
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the payment given to professionals for services in recognition of their expertise, broad and superior knowledge in specific fields and special projects. This also include payments to lecturers, resource persons, coordinators and facilitators in seminars, training programs and other similar activities in training institutions including those who render services beyond their regular workload. This account shall be closed to the Revenue and Expense Summary account.
<i>Account Title</i>	Hazard Pay
<i>Account Number</i>	50102110
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the payment to government officials/employees assigned in difficult/dangerous/strife-torn/embattled areas as certified by appropriate government body and to those whose lives are directly exposed to work conditions which may cause them injury/sickness/death/harmful change. This account shall be closed to the Revenue and Expense Summary account.
<i>Account Title</i>	Longevity Pay
<i>Account Number</i>	50102120
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the additional compensation to government officials and employees based on years of service rendered to the government. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Overtime and Night Pay
<i>Account Number</i>	50102130
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the extra compensation paid to government employees who are authorized to work for more than the normal 40 hours in one workweek or on days of rest. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Year End Bonus
<i>Account Number</i>	50102140
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount granted annually to government officials and employees as authorized by law. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Cash Gift
<i>Account Number</i>	50102150
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount granted annually in addition to the yearend bonus to government officials and employees as authorized by law. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Other Bonuses and Allowances
<i>Account Number</i>	50102990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize other authorized bonuses and allowances granted to government officials/employees not falling under any of the specific other compensation accounts. This account shall be closed to the Revenue and Expense Summary account.

03 Personnel Benefit Contributions

<i>Account Title</i>	Retirement and Life Insurance Premiums
<i>Account Number</i>	50103010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the government's share in premium contributions to the Government Service Insurance System and other retirement and life benefit systems. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Pag-IBIG Contributions
<i>Account Number</i>	50103020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the government's share in premium contributions to the Home Development Mutual Fund. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	PhilHealth Contributions
<i>Account Number</i>	50103030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the government's share in premium contributions to the Philippine Health Insurance Corporation. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Employees Compensation Insurance Premiums
<i>Account Number</i>	50103040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the government's share in premium contributions to the Employees' Compensation Commission (ECC). This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Provident/Welfare Fund Contributions
<i>Account Number</i>	50103050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount contributed by the government for the employees' provident or welfare fund. This account shall be closed to the Revenue and Expense Summary account.

04 Other Personnel Benefits

<i>Account Title</i>	Pension Benefits
<i>Account Number</i>	50104010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount of pension to government employees occupying regular plantilla positions. This account shall be closed to the Revenue and Expense Summary account.

Subsidiary Ledgers:
 01-Civilian employees
 02-Uniformed personnel

<i>Account Title</i>	Retirement Gratuity
<i>Account Number</i>	50104020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount of the total creditable services of retirees converted into gratuity months multiplied by the highest salary received. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Terminal Leave Benefits
<i>Account Number</i>	50104030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the money value of the accumulated leave credits of government officials and employees. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Other Personnel Benefits
<i>Account Number</i>	50104990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount contributed by the government for the employees' benefits not falling under any of the specific other personnel accounts. This account shall be closed to the Revenue and Expense Summary account.

02 Maintenance and Other Operating Expenses

01 Traveling Expenses

<i>Account Title</i>	Traveling Expenses-Local
<i>Account Number</i>	50201010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the costs incurred in the

movement/transport of government officers and employees within the country. This includes transportation, travel per diems, ferriage, and all other related expenses. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Traveling Expenses-Foreign
<i>Account Number</i>	50201020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the costs incurred in the movement/transport of government officers and employees outside the country. This includes transportation, travel per diems, passport and visa processing and all other related expenses. This account shall be closed to the Revenue and Expense Summary account.

02 Training and Scholarship Expenses

<i>Account Title</i>	Training Expenses
<i>Account Number</i>	50202010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the costs incurred for the participation/attendance in and conduct of trainings, conventions and seminars/workshops. It includes training fees, honoraria of lecturers, cost of handouts, supplies, materials, meals, snacks and all other training related expenses. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Scholarship Grants/Expenses
<i>Account Number</i>	50202020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the costs of scholarships granted by the government to individuals in the pursuit of further learning, study or research. This account shall be closed to the Revenue and Expense Summary account.

03 Supplies and Materials Expenses

<i>Account Title</i>	Office Supplies Expenses
<i>Account Number</i>	50203010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost or value of office supplies such as bond paper, ink, and small tangible items like staple wire remover, puncher, stapler and other similar items issued to end-users for government operations. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Accountable Forms Expenses
<i>Account Number</i>	50203020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of accountable forms with or without money value such as official receipts, passports, tickets, permit/license plates, LTO plates, and the like, issued to end-users. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Non-Accountable Forms Expenses
<i>Account Number</i>	50203030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of non-accountable forms such

as pre-printed application forms, tax returns forms, accounting forms and the like, issued to end-users. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Animal/Zoological Supplies Expenses
<i>Account Number</i>	50203040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the costs of food, medicines, veterinary and other maintenance needs of animals issued for use in government parks, zoos, wildlife sanctuaries and botanical gardens. This also includes supplies issued for zoological researches, preservations, breeding and other purposes. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Food Supplies Expenses
<i>Account Number</i>	50203050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of food issued to hospital/rehabilitation patients, jail inmates and the like. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Welfare Goods Expenses
<i>Account Number</i>	50203060
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of goods issued/distributed to people affected by calamities/disasters/ground conflicts such as canned goods, blankets, mats, kitchen utensils, flashlights and other similar items. This also includes the cost of food served to people affected by calamities/disasters/ground conflicts. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Drugs and Medicines Expenses
<i>Account Number</i>	50203070
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the costs of drugs and medicines issued to end-users for government operations. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Medical, Dental and Laboratory Supplies Expenses
<i>Account Number</i>	50203080
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the costs of medical, dental and laboratory supplies issued to end-users for government operations. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Fuel, Oil and Lubricants Expenses
<i>Account Number</i>	50203090
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the costs of fuel, oil and lubricants issued for use of government vehicles and other equipment in connection with government operations/projects. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Agricultural and Marine Supplies Expenses
<i>Account Number</i>	50203100
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of fertilizers, pesticides and

other marine and agricultural supplies issued in government operations/projects. This includes supplies issued for aquaculture researches, environment protections/ preservations and the like. This account shall be closed to the Revenue and Expense Summary account.

Account Title Textbooks and Instructional Materials Expenses
Account Number 50203110
Normal Balance Debit
Description This account is used to recognize the cost of books and instructional materials distributed to public schools including flipcharts, video clips/slides, and the like. This account shall be closed to the Revenue and Expense Summary account.

Account Title Military, Police and Traffic Supplies Expenses
Account Number 50203120
Normal Balance Debit
Description This account is used to recognize the cost or value of military and police supplies issued/used in government operations such as clubs/cudgels, night sticks, police/traffic gears, flashlights, truncheons, ammunitions and the like. This account shall be closed to the Revenue and Expense Summary account.

Account Title Chemical and Filtering Supplies Expenses
Account Number 50203130
Normal Balance Debit
Description This account is used to recognize the cost of chemical and filtering supplies used in government operations. This account shall be closed to the Revenue and Expense Summary account.

Account Title Semi-Expendable Machinery and Equipment Expenses
Account Number 50203210
Normal Balance Debit
Description This account is used to recognize the cost of semi-expendable machinery and equipment used in operation. This account shall be closed to the Revenue and Expense Summary account.

Account Title Semi-Expendable Furniture, Fixtures and Books Expenses
Account Number 50203220
Normal Balance Debit
Description This account is used to recognize the cost of semi-expendable machinery and equipment used in operation. This account shall be closed to the Revenue and Expense Summary account.

Account Title Other Supplies and Materials Expenses
Account Number 50203990
Normal Balance Debit
Description This account is used to recognize the cost of inventories issued to end-users not otherwise classified under the specific inventory expense accounts. This account shall be closed to the Revenue and Expense Summary account.

04 Utility Expenses

Account Title Water Expenses
Account Number 50204010
Normal Balance Debit
Description This account is used to recognize the cost of water consumed in

government operations/projects. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Electricity Expenses
<i>Account Number</i>	50204020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of electricity consumed in government operations/projects. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Gas/Heating Expenses
<i>Account Number</i>	50204030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the gas/heating costs incurred by foreign-based government agencies during winter months. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Other Utility Expenses
<i>Account Number</i>	50204990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of utilities consumed in government operations/projects not falling in under any specific utility expense account. This account shall be closed to the Revenue and Expense Summary account.

05 Communication Expenses

<i>Account Title</i>	Postage and Courier Expenses
<i>Account Number</i>	50205010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of delivery/transmission of official messages, mails, documents, recognizes and the like. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Telephone Expenses
<i>Account Number</i>	50205020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of transmitting messages thru telephone lines (mobile or landlines), faxes, telex and the like whether prepaid or postpaid. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Internet Subscription Expenses
<i>Account Number</i>	50205030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of using internet services in government operations. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Cable, Satellite, Telegraph and Radio Expenses
<i>Account Number</i>	50205040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of using cable/satellite/telegram/radio services. This account shall be closed to the Revenue and Expense Summary account.

06 Awards/Rewards and Prizes

Account Title Awards/Rewards Expenses
Account Number 50206010
Normal Balance Debit
Description This account is used to recognize the amount given in recognition of any civic or professional achievement, excellent performance and rewards to informers for the receipt of reliable information leading to the successful arrest/capture of fugitives, seizure/confiscation of smuggled goods, or collection of unpaid taxes/surcharges/fines/penalties. It also includes amount awarded by courts/administrative bodies to persons affected by the destruction of property/death/injury. This account shall be closed to the Revenue and Expense Summary account.

Account Title Prizes
Account Number 50206020
Normal Balance Debit
Description This account is used to recognize the amount paid to winners of competitive and promotional activities. This account shall be closed to the Revenue and Expense Summary account.

Account Title Indemnities
Account Number 50206030
Normal Balance Debit
Description This account is used to recognize the amount awarded by courts/administrative bodies to persons affected by the destruction of property/death/injury. This account shall be closed to the Revenue and Expense Summary account.

07 Survey, Research, Exploration and Development Expenses

Account Title Survey Expenses
Account Number 50207010
Normal Balance Debit
Description This account is used to recognize the cost incurred in the conduct of cadastral, structural, topographical, statistical and other type of surveys conducted by government agencies. This account shall be closed to the Revenue and Expense Summary account.

Account Title Research, Exploration and Development Expenses
Account Number 50207020
Normal Balance Debit
Description This account is used to recognize the cost incurred in the conduct of studies to gain scientific or technical knowledge on future projects including development, refinement or evaluation of policies for use of management. This account shall be closed to the Revenue and Expense Summary account.

08 Demolition/Relocation and Desilting/Dredging Expenses

Account Title Demolition and Relocation Expenses
Account Number 50208010
Normal Balance Debit
Description This account is used to recognize the costs of demolition of structures and relocation of settlers and structures affected by government projects. This

account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Desilting and Dredging Expenses
<i>Account Number</i>	50208020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the costs incurred in removing large accumulation of decomposed litters and other organic debris in and deepening of canals, sewerage, rivers, creeks, and the like. This account shall be closed to the Revenue and Expense Summary account.

09 Generation, Transmission and Distribution Expenses

<i>Account Title</i>	Generation, Transmission and Distribution Expenses
<i>Account Number</i>	50209010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the costs of generation, transmission and distribution of water, electricity, information/communications, power and other related services intended for sale and/or redistribution. This account shall be closed to the Revenue and Expense Summary account.

10 Confidential, Intelligence and Extraordinary Expenses

<i>Account Title</i>	Confidential Expenses
<i>Account Number</i>	50210010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount paid for expenses related to surveillance activities in civilian government agencies that are intended to support the mandate or operations of the agency. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Intelligence Expenses
<i>Account Number</i>	50210020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount paid for expenses related to intelligence information gathering activities of uniformed and military personnel, and intelligence practitioners that have direct impact to national security. The release of Intelligence Fund is subject to the approval of the President of the Philippines. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Extraordinary and Miscellaneous Expenses
<i>Account Number</i>	50210030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount paid for expenses incidental to the performance of official functions, such as: meetings and conferences, public relations, educational, cultural and athletic activities, membership fees in government organizations, etc. This account shall be closed to the Revenue and Expense Summary account.

11 Professional Services

<i>Account Title</i>	Legal Services
<i>Account Number</i>	50211010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred for authorized legal

services rendered by private lawyers. This includes special counsel allowance granted to government lawyers deputized to represent the government in court as special counsel. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Auditing Services
<i>Account Number</i>	50211020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of operating expenses provided by auditees for auditing services rendered by the Commission on Audit. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Consultancy Services
<i>Account Number</i>	50211030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of services rendered by consultants contracted to perform particular outputs or services primarily advisory in nature and requiring highly specialized or technical expertise which cannot be provided by the regular staff of the agency. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Other Professional Services
<i>Account Number</i>	50211990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of other professional services contracted by the agency not otherwise classified under any of the specific professional services accounts. This account shall be closed to the Revenue and Expense Summary account.

12 General Services

<i>Account Title</i>	Environment/Sanitary Services
<i>Account Number</i>	50212010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of services contracted for the upkeep and sanitation of the public places. This includes the cost of garbage and hospital waste collection and disposal. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Janitorial Services
<i>Account Number</i>	50212020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of janitorial services contracted by the government. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Security Services
<i>Account Number</i>	50212030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of security services contracted by the government. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Other General Services
<i>Account Number</i>	50212990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of other general services contracted by the agency not otherwise classified under any of the specific general services accounts. This account shall be closed to the Revenue and Expense Summary account.

13 Repairs and Maintenance

<i>Account Title</i>	Repairs and Maintenance-Investment Property
<i>Account Number</i>	50213010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of repairs and maintenance on buildings/warehouses and other structures held for rent/lease or held for capital appreciation or both. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Repairs and Maintenance-Land Improvements
<i>Account Number</i>	50213020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of repairs and maintenance on aquaculture structures and other land improvements constructed/ acquired/ developed for public use. This account shall be closed to the Revenue and Expense Summary account.

Subsidiary Ledgers:

- 01-Aquaculture Structures
- 02-Reforestation Projects
- 99-Other Land Improvements

<i>Account Title</i>	Repairs and Maintenance-Infrastructure Assets
<i>Account Number</i>	50213030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of repairs and maintenance on road networks; flood control systems; sewer systems; water supply systems; power supply systems; communications networks; seaport systems; airport systems; parks, plazas, monuments; and other infrastructure assets. This account shall be closed to the Revenue and Expense Summary account.

Subsidiary Ledgers:

- 01-Road Networks
- 02-Flood Control Systems
- 03-Sewer Systems
- 04-Water Supply Systems
- 05-Power Supply Systems
- 06-Communications Networks
- 07-Seaport Systems
- 08-Airport Systems
- 09-Parks, Plazas, Monuments
- 10-Railway Systems
- 99-Other Infrastructure Assets

<i>Account Title</i>	Repairs and Maintenance-Buildings and Other Structures
<i>Account Number</i>	50213040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of repairs and maintenance on office buildings; school buildings; hospitals and health centers; markets; slaughterhouses; hostels and dormitories; and other structures. This account shall be closed to the Revenue and Expense Summary account.

Subsidiary Ledgers:

- 01-Buildings
- 02-School Buildings
- 03-Hospitals and Health Centers
- 04-Markets
- 05-Slaughterhouses
- 06-Hostels and Dormitories
- 99-Other Structures

<i>Account Title</i>	Repairs and Maintenance-Machinery and Equipment
<i>Account Number</i>	50213050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of repairs and maintenance on machinery; office equipment; information and communications technology (ICT) equipment; agricultural and forestry equipment; marine and fishery equipment; airport equipment; communication equipment; construction and heavy equipment; disaster response and rescue equipment; military, police and security equipment; medical equipment; printing equipment; sports equipment; technical and scientific equipment; and other machinery and equipment. This account shall be closed to the Revenue and Expense Summary account.

Subsidiary Ledgers:

- 01-Machinery
- 02-Office Equipment
- 03-ICT Equipment
- 04-Agricultural and Forestry Equipment
- 05-Marine and Fishery Equipment
- 06-Airport Equipment
- 07-Communication Equipment
- 08-Construction and Heavy Equipment
- 09-Disaster Response and Rescue Equipment
- 10-Military, Police and Security Equipment
- 11-Medical Equipment
- 12-Printing Equipment
- 13-Sports Equipment
- 14-Technical and Scientific Equipment
- 99-Other Machinery and Equipment

<i>Account Title</i>	Repairs and Maintenance-Transportation Equipment
<i>Account Number</i>	50213060
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of repairs and maintenance on motor vehicles; trains; aircrafts; watercrafts; and other transportation equipment. This account shall be closed to the Revenue and Expense Summary account.

Subsidiary Ledgers:
 01-Motor Vehicles
 02-Trains
 03-Aircrafts and Aircrafts Ground Equipment
 04-Watercrafts
 99-Other Transportation Equipment

Account Title Repairs and Maintenance-Furniture and Fixtures
Account Number 50213070
Normal Balance Debit
Description This account is used to recognize the cost of repairs and maintenance on furniture and fixtures. This account shall be closed to the Revenue and Expense Summary account.

Account Title Repairs and Maintenance-Leased Assets
Account Number 50213080
Normal Balance Debit
Description This account is used to recognize the cost of repairs and maintenance of buildings; and other leased assets acquired by a lessee under a finance lease contract/agreement. This account shall be closed to the Revenue and Expense Summary account.

Subsidiary Ledgers:
 01-Buildings and Other Structures
 02-Machinery and Equipment
 03-Transportation Equipment
 99-Other Leased Assets

Account Title Repairs and Maintenance-Leased Assets Improvements
Account Number 50213090
Normal Balance Debit
Description This account is used to recognize the cost of repairs and maintenance of improvements on land, buildings and other assets occupied by a lessee under an operating lease. This account shall be closed to the Revenue and Expense Summary account.

Subsidiary Ledgers:
 01-Land
 02-Buildings
 99-Other Leased Assets Improvements

Account Title Restoration and Maintenance-Heritage Assets
Account Number 50213100
Normal Balance Debit
Description This account is used to recognize the cost of restoration and maintenance of heritage assets. This account shall be closed to the Revenue and Expense Summary account.

Subsidiary Ledgers:
 01-Historical Buildings
 02-Works of Arts and Archeological Specimens
 99-Other Heritage Assets

<i>Account Title</i>	Repairs and Maintenance –Semi-Expendable Machinery and Equipment
<i>Account Number</i>	50213210
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of repairs and maintenance of semi-expendable machinery and equipment. This account shall be closed to the Revenue and Expense Summary account.

Subsidiary Ledgers:

- 01– Machinery
- 02– Office Equipment
- 03– Information and Communications Technology Equipment
- 04– Agricultural and Forestry Equipment
- 05– Marine and Fishery Equipment
- 06– Airport Equipment
- 07– Communication Equipment
- 08– Disaster Response and Rescue Equipment
- 09– Military, Police and Security Equipment
- 10– Medical Equipment
- 11– Printing Equipment
- 12– Sports Equipment
- 13– Technical and Scientific Equipment
- 14– Other Machinery and Equipment

<i>Account Title</i>	Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books
<i>Account Number</i>	50213220
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of repairs and maintenance of semi-expendable furniture, fixtures and books. This account shall be closed to the Revenue and Expense Summary account.

Subsidiary Ledgers:

- 01– Furniture and Fixtures
- 02– Books

<i>Account Title</i>	Repairs and Maintenance-Other Property, Plant and Equipment
<i>Account Number</i>	50213990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of repairs and maintenance of other property, plant and equipment not falling under any of the specific property, plant and equipment account. This account shall be closed to the Revenue and Expense Summary account.

Subsidiary Ledgers:

- 01-Work/Zoo Animals
- 99-Other Property, Plant and Equipment

14 Financial Assistance/Subsidy

<i>Account Title</i>	Subsidy to NGAs
<i>Account Number</i>	50214010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used by the Bureau of the Treasury to recognize replenishments made to Authorized Government Servicing Banks for negotiated MDS checks and other payments on accounts of NGAs; constructive issuance of NCAA for advanced payments made by foreign

creditors and donors; constructive issuance of CDC to Foreign Service Posts; Working Fund deposited to the foreign currency accounts of implementing NGAs for FAPs; constructive issuance of NCA for TRAs to BIR and Tax Expenditure Fund (TEF) Subsidy to GOCCs and NGAs. This account shall be closed to the Revenue and Expense Summary account and Cash-Treasury/ Agency Deposit, Special Account.

<i>Account Title</i>	Financial Assistance to NGAs
<i>Account Number</i>	50214020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used by NGAs to recognize financial assistance to other NGAs through transfer of funds or assets. This account shall be closed to the Revenue and Expense Summary account.
<i>Account Title</i>	Financial Assistance to Local Government Units
<i>Account Number</i>	50214030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize financial assistance to LGUs through transfer of funds or assets for government programs/projects/activities. This account shall be closed to the Revenue and Expense Summary account.
<i>Account Title</i>	Budgetary Support to Government-Owned or Controlled Corporations
<i>Account Number</i>	50214040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the NG's budgetary support to GOCCs/GFIs for operating expenses; conversion to subsidy of advances and interest on advances of the NG on GOCCs/GFIs' loans; internal revenue taxes and customs duties; and tariffs on importation of the GOCCs chargeable against the tax expenditure subsidy. This account shall be closed to the Revenue and Expense Summary account.
<i>Account Title</i>	Financial Assistance to NGOs/POs
<i>Account Number</i>	50214050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the financial assistance to NGOs/POs through transfer of funds or assets for implementation of government programs/projects. This account shall be closed to the Revenue and Expense Summary account.
<i>Account Title</i>	Internal Revenue Allotment
<i>Account Number</i>	50214060
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount of internal revenue allotment (IRA) due to LGUs. This account shall be closed to the Revenue and Expense Summary account.
<i>Account Title</i>	Subsidy to Regional Offices/Staff Bureaus
<i>Account Number</i>	50214070
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount of funds/assets transferred by the Central Office to the Regional Offices/Staff Bureaus of an agency or department. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Subsidy to Operating Units
<i>Account Number</i>	50214080
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount of funds/assets transferred by the Central Office/Regional Offices/Staff Bureaus to the Operating Units of an agency or department. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Subsidy to Other Funds
<i>Account Number</i>	50214090
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount of funds/assets transferred to other funds. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Subsidies-Others
<i>Account Number</i>	50214990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the financial assistance given to individuals and institutions other than government agencies or NGOs/POs for government programs/projects/activities. This account shall be closed to the Revenue and Expense Summary account.

15 Taxes, Insurance Premiums and Other Fees

<i>Account Title</i>	Taxes, Duties and Licenses
<i>Account Number</i>	50215010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount of taxes, duties, licenses and other fees due to regulatory agencies. This also includes taxes on interest income on savings deposits, time deposits, and government securities of the bond sinking fund/other funds. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Fidelity Bond Premiums
<i>Account Number</i>	50215020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount of premiums paid by the agency for the fidelity bonds of accountable officers. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Insurance Expenses
<i>Account Number</i>	50215030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount of premiums paid by the agency for the insurable risks of government properties. This account shall be closed to the Revenue and Expense Summary account.

16 Labor and Wages

<i>Account Title</i>	Labor and Wages
<i>Account Number</i>	50216010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the costs incurred for labor and wages. These include labor payroll paid for projects undertaken by administration, for agricultural activities involving hired labor, student wages, etc. This account shall be closed to the Revenue and Expense Summary account.

99 Other Maintenance and Operating Expenses

<i>Account Title</i>	Advertising Expenses
<i>Account Number</i>	50299010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the costs incurred for advertisement, such as expenses to (a) promote and market products and services; and (b) publish invitations to bid and other authorized government advertisements. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Printing and Publication Expenses
<i>Account Number</i>	50299020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the costs of printing and binding of manuscripts/documents, forms, manuals, brochures, pamphlets, and the like. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Representation Expenses
<i>Account Number</i>	50299030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the expenses incurred for official meetings/conferences and other official functions. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Transportation and Delivery Expenses
<i>Account Number</i>	50299040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of transporting goods/merchandise sold in the course of business operations. This includes the cost of moving agency's own people and properties from one station to another. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Rent/Lease Expenses
<i>Account Number</i>	50299050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize rental/lease of land, buildings, facilities, equipment, vehicles, machineries, and the like. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Membership Dues and Contributions to Organizations
<i>Account Number</i>	50299060
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize membership fees/dues/contributions to recognized/authorized professional organizations. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Subscription Expenses
<i>Account Number</i>	50299070
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of subscriptions to library and other reading materials. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Donations
<i>Account Number</i>	50299080
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount of donations to other levels of government and individuals and institutions. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Litigation/Acquired Assets Expenses
<i>Account Number</i>	50299090
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize expenses incurred in connection with litigation proceedings and registration/consolidation of ownership of acquired assets, as well as those incurred in their preservation/maintenance. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Loss on Guaranty
<i>Account Number</i>	50299100
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the losses incurred for loans/indebtedness guaranteed by the government as authorized by law or competent authority. This also includes claims for foreign exchange risk cover and credit risk cover on foreign loans of GFIs; debt service payments on projects under the Build-Operate-Transfer (BOT) scheme or its variants assumed by the NG; and amount paid by the NG for guaranteed GOCC loans due to insolvency. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Other Maintenance and Operating Expenses
<i>Account Number</i>	50299990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize other operating expenses not falling under any of the specific maintenance and other operating expense accounts. This account shall be closed to the Revenue and Expense Summary account.

03 Financial Expenses

01 Financial Expenses

<i>Account Title</i>	Management Supervision/Trusteeship Fees
<i>Account Number</i>	50301010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount paid to an appointed person or institution that manages assets, including mutual funds and unit trusts, for the benefit of the government; or an agent who handles the administrative aspects of bond issuance and ensures that the borrower complies with the terms of the bond indenture. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Interest Expenses
<i>Account Number</i>	50301020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize interest charges paid/incurred for the use of borrowed money. This also includes discounts on treasury bills and treasury bonds; premiums on bond investments; coupon payments/interests on domestic and foreign bonds issued by the NG; and interest payment on NG-direct and relent loans, and NG-assumed liabilities. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Guarantee Fees
<i>Account Number</i>	50301030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize guarantee fee paid by a debtor government agency to the guarantor for the assurance to pay the agency's obligation to the creditor as stipulated in the guarantee clause. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Bank Charges
<i>Account Number</i>	50301040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the charges imposed by the bank for various services rendered excluding interest charges. This also includes cost of checkbooks, penalties and surcharges on overdrafts. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Commitment Fees
<i>Account Number</i>	50301050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the commitment charges imposed by creditors based on an agreed percentage of the undrawn loan amount. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Other Financial Charges
<i>Account Number</i>	50301990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the charges not falling under any of the specific financial expense accounts. This account shall be closed to the Revenue and Expense Summary account.

04 Direct Costs

01 Cost of Goods Manufactured

<i>Account Title</i>	Direct Labor
<i>Account Number</i>	50401010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of payroll or part of wage-bill that can be specifically and consistently assigned to or associated with the manufacture of a product or a particular work order. Credit this account to transfer to Work-in-Process Inventory.

<i>Account Title</i>	Manufacturing Overhead
<i>Account Number</i>	50401020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost incurred in the manufacture of a

product other than the costs of direct materials and direct labor. Examples of manufacturing overhead include indirect labor such as wages of supervisors and maintenance employees in the factory; the depreciation or the rent on the factory building and factory equipment, electricity and gas for the factory, indirect factory supplies, and the like. Credit this account to transfer to Work-in-Process Inventory.

02 Cost of Sales

<i>Account Title</i>	Cost of Sales
<i>Account Number</i>	50402010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the cost of merchandise purchased and resold in the course of business operations. Credit this account to recognize cost of goods sold.

05 Non-Cash Expenses

01 Depreciation

<i>Account Title</i>	Depreciation-Investment Property
<i>Account Number</i>	50501010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the periodic allocation of cost for the wear and tear of buildings/warehouses and other structures held for rent/lease or held for capital appreciation or both in accordance with the prescribed policy on depreciation. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Depreciation-Land Improvements
<i>Account Number</i>	50501020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the periodic allocation of cost for the wear and tear of aquaculture structures and other land improvements constructed/acquired/developed for public use in accordance with the prescribed policy on depreciation. This account shall be closed to the Revenue and Expense Summary account.

Subsidiary Ledgers:
01-Aquaculture Structures
99-Other Land Improvements

<i>Account Title</i>	Depreciation-Infrastructure Assets
<i>Account Number</i>	50501030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the periodic allocation of cost for the wear and tear of road networks; flood control systems; sewer systems; water supply systems; power supply systems; communications networks; seaport systems; airport systems; parks, plazas, monuments; and other infrastructure assets in accordance with the prescribed policy on depreciation. This account shall be closed to the Revenue and Expense Summary account.

Subsidiary Ledgers:
01-Road Networks
02-Flood Control Systems
03-Sewer Systems
04-Water Supply Systems

05-Power Supply Systems
 06-Communications Networks
 07-Seaport Systems
 08-Airport Systems
 09-Parks, Plazas and Monuments
 10-Railway Systems
 99-Other Infrastructure Assets

<i>Account Title</i>	Depreciation-Buildings and Other Structures
<i>Account Number</i>	50501040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the periodic allocation of cost for the wear and tear of office buildings; school buildings; hospitals and health centers; markets; slaughterhouses; hostels and dormitories; and other structures in accordance with the prescribed policy on depreciation. This account shall be closed to the Revenue and Expense Summary account.

Subsidiary Ledgers:

- 01-Buildings
- 02-School Buildings
- 03-Hospitals and Health Centers
- 04-Markets
- 05-Slaughterhouses
- 06-Hostels and Dormitories
- 99-Other Structures

<i>Account Title</i>	Depreciation-Machinery and Equipment
<i>Account Number</i>	50501050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the periodic allocation of cost for the wear and tear of machinery; office equipment; ICT equipment; agricultural and forestry equipment; marine and fishery equipment; airport equipment; communication equipment; construction and heavy equipment; disaster response and rescue equipment; military, police and security equipment; medical equipment; printing equipment; sports equipment; technical and scientific equipment; and other machinery and equipment in accordance with the prescribed policy on depreciation. This account shall be closed to the Revenue and Expense Summary account.

Subsidiary Ledgers:

- 01-Machinery
- 02-Office Equipment
- 03-ICT Equipment
- 04-Agricultural and Forestry Equipment
- 05-Marine and Fishery Equipment
- 06-Airport Equipment
- 07-Communication Equipment
- 08-Construction and Heavy Equipment
- 09-Disaster Response and Rescue Equipment
- 10-Military, Police and Security Equipment
- 11-Medical Equipment
- 12-Printing Equipment
- 13-Sports Equipment
- 14-Technical and Scientific Equipment
- 99-Other Machinery and Equipment

<i>Account Title</i>	Depreciation-Transportation Equipment
<i>Account Number</i>	50501060
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the periodic allocation of cost for the wear and tear of motor vehicles; trains; aircrafts; watercrafts; and other transportation equipment in accordance with the prescribed policy on depreciation. This account shall be closed to the Revenue and Expense Summary account.

Subsidiary Ledgers:

- 01-Motor Vehicles
- 02-Trains
- 03-Aircrafts and Aircrafts Ground Equipment
- 04-Watercrafts
- 99-Other Transportation Equipment

<i>Account Title</i>	Depreciation-Furniture, Fixtures and Books
<i>Account Number</i>	50501070
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the periodic allocation of cost for the wear and tear of furniture and fixtures, and books in accordance with the prescribed policy on depreciation. This account shall be closed to the Revenue and Expense Summary account.

Subsidiary Ledgers:

- 01-Furniture and Fixtures
- 02-Books

<i>Account Title</i>	Depreciation-Leased Assets
<i>Account Number</i>	50501080
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the periodic allocation of cost for the wear and tear of buildings, and other assets under finance lease contract/agreement in accordance with the prescribed policy on depreciation. This account shall be closed to the Revenue and Expense Summary account.

Subsidiary Ledgers:

- 01-Buildings and Other Structures
- 02-Machinery and Equipment
- 03-Transportation Equipment
- 99-Other Leased Assets

<i>Account Title</i>	Depreciation-Leased Assets Improvements
<i>Account Number</i>	50501090
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the periodic allocation of cost for the wear and tear of improvements on land, buildings and other leased assets used in operations under operating lease contract in accordance with the prescribed policy on depreciation. This account shall be closed to the Revenue and Expense Summary account.

Subsidiary Ledgers:

- 01-Land
- 02-Buildings
- 99-Other Leased Assets Improvements

<i>Account Title</i>	Depreciation-Heritage Assets
<i>Account Number</i>	50501100
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the periodic allocation of cost for the wear and tear of historical buildings, works of arts and archeological specimens and other heritage assets in accordance with the prescribed policy on depreciation. This account shall be closed to the Revenue and Expense Summary account.

Subsidiary Ledgers:

- 01-Historical Buildings
- 02-Works of Arts and Archeological Specimens
- 99-Other Heritage Assets

<i>Account Title</i>	Depreciation-Service Concession Assets
<i>Account Number</i>	50501110
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the periodic allocation of cost for the wear and tear of service concession-road networks; service concession-flood control systems; service concession-sewer systems; service concession water supply systems; service concession-power supply systems; service concession-communications networks; service concession-seaport systems; service concession-airport systems; service concession-parks, plazas and monuments and other service concession assets in accordance with the prescribed policy on depreciation. This account shall be closed to the Revenue and Expense Summary account.

Subsidiary Ledgers:

- 01-Road Networks
- 02-Flood Control Systems
- 03-Sewer Systems
- 04-Water Supply Systems
- 05-Power Supply Systems
- 06-Communications Networks
- 07-Seaport Systems
- 08-Airport Systems
- 09-Parks, Plaza and Monuments
- 10-Railway Systems
- 11-Buildings and Other Structures
- 99-Other Service Concession Assets

<i>Account Title</i>	Depreciation-Other Property, Plant and Equipment
<i>Account Number</i>	50501990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the periodic allocation of cost for the wear and tear of other property, plant and equipment not falling under any of the specific Property, Plant and Equipment account in accordance with the prescribed policy on depreciation. This account shall be closed to the Revenue and Expense Summary account.

Subsidiary Ledgers:

- 01-Work/Zoo Animals
- 99-Other Property, Plant and Equipment

02 Amortization

<i>Account Title</i>	Amortization-Intangible Assets
<i>Account Number</i>	50502010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the periodic allocation of cost of intangible assets. This account shall be closed to the Revenue and Expense Summary account.
	Subsidiary Ledgers:
	01-Patents/Copyrights
	02-Computer Software
	03-Websites
	99-Other Intangible Assets

03 Impairment Loss

<i>Account Title</i>	Impairment Loss-Financial Assets Held to Maturity
<i>Account Number</i>	50503010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the loss incurred due to impairment of financial assets-held to maturity. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Impairment Loss-Loans and Receivables
<i>Account Number</i>	50503020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the loss incurred due to impairment of loans and receivables and other financial assets where amortized cost is greater than the value of estimated future cash flows discounted at original effective interest rate. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Impairment Loss-Lease Receivables
<i>Account Number</i>	50503030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the loss incurred due to impairment of lease receivables. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Impairment Loss-Investments in GOCCs
<i>Account Number</i>	50503040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the loss incurred in writing down investments in GOCCs below cost to fair value less costs to sell. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Impairment Loss-Investments in Joint Venture
<i>Account Number</i>	50503050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the loss incurred in writing down investments in joint venture below cost to fair value less costs to sell. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Impairment Loss-Other Receivables
<i>Account Number</i>	50503060
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the loss incurred due to impairment of other receivables. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Impairment Loss-Inventories
<i>Account Number</i>	50503070
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the loss incurred in writing down inventory value below cost to its net realizable value. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Impairment Loss-Investment Property
<i>Account Number</i>	50503080
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the loss incurred due to impairment of investment property where carrying amount is greater than its recoverable amount. This account shall be closed to the Revenue and Expense Summary account.

Subsidiary Ledgers:

01-Land

02-Buildings

<i>Account Title</i>	Impairment Loss-Property, Plant and Equipment
<i>Account Number</i>	50503090
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the loss incurred due to impairment of property, plant and equipment where carrying amount is greater than the recoverable amount/recoverable service amount. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Impairment Loss-Biological Assets
<i>Account Number</i>	50503100
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the loss incurred due to impairment of biological assets where carrying amount is greater than recoverable amount. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Impairment Loss-Intangible Assets
<i>Account Number</i>	50503110
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the loss incurred due to impairment of intangible asset where carrying amount is greater than recoverable amount/recoverable service amount. This account shall be closed to the Revenue and Expense Summary account.

Subsidiary Ledgers:

01-Patents/Copyrights

02-Computer Software

98-Other Intangible Assets

<i>Account Title</i>	Impairment Loss-Investments in Associates
<i>Account Number</i>	50503120
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the loss incurred in writing down investments in associates below cost to fair value less costs to sell. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Impairment Loss-Other Assets
<i>Account Number</i>	50503990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the loss incurred in writing down assets not falling under any of the specific asset accounts below cost to fair value less costs to sell. This account shall be closed to the Revenue and Expense Summary account.

04 Losses

<i>Account Title</i>	Loss on Foreign Exchange (FOREX)
<i>Account Number</i>	50504010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the losses arising from revaluation of assets and liabilities denominated in foreign currencies. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Loss on Sale of Investments
<i>Account Number</i>	50504020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount of loss on sale of investments. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Loss on Sale of Investment Property
<i>Account Number</i>	50504030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount of loss on sale of investment property. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Loss on Sale of Property, Plant and Equipment
<i>Account Number</i>	50504040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount of loss on sale of property, plant and equipment. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Loss on Sale of Biological Assets
<i>Account Number</i>	50504050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount of loss on sale of biological assets. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Loss on Sale of Agricultural Produce
<i>Account Number</i>	50504060
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount of loss on sale of agricultural produce. This account shall be closed to the Revenue and Expense Summary account.
<i>Account Title</i>	Loss on Sale of Intangible Assets
<i>Account Number</i>	50504070
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount of loss on sale of intangible assets. This account shall be closed to the Revenue and Expense Summary account.
<i>Account Title</i>	Loss on Sale of Assets
<i>Account Number</i>	50504080
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount of loss on sale of assets. This account shall be closed to the Revenue and Expense Summary account.
<i>Account Title</i>	Loss of Assets
<i>Account Number</i>	50504090
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize amount of loss suffered by government due to theft/fortuitous events/calamities/civil unrest and events of same nature for which relief has been granted. This account shall be closed to the Revenue and Expense Summary account.
<i>Account Title</i>	Loss on Initial Recognition of Biological Assets
<i>Account Number</i>	50504110
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize amount of loss incurred upon initial recognition of biological assets representing the cost to sell. This account shall be closed to the Revenue and Expense Summary account.
<i>Account Title</i>	Loss from Changes in Fair Value of Financial Instruments
<i>Account Number</i>	50504120
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount of the loss from changes in the fair value of financial instruments classified under fair value through profit or loss. This account shall be closed to the Revenue and Expense Summary account.
<i>Account Title</i>	Loss from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Physical Change
<i>Account Number</i>	50504130
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is used to recognize loss from changes in fair value less costs to sell of biological assets due to physical change. This account shall be closed to the Revenue and Expense Summary account.

Account Title	Loss from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Price Change
Account Number	50504140
Normal Balance	Credit
Description	This account is used to recognize gains from changes in fair value less costs to sell of biological assets due to price change. This account shall be closed to the Revenue and Expense Summary account.

<i>Account Title</i>	Other Losses
<i>Account Number</i>	50504990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is used to recognize the amount of losses not falling under any of the specific loss accounts. This account shall be closed to the Revenue and Expense Summary account.