

Chapter 1

INTRODUCTION

Sec. 1. Basis. The Revised Chart of Accounts (RCA) (Updated 2019), as Object Code in the Unified Accounts Code Structure (UACS), is based primarily on the following rules and regulations:

- a. COA Circular No. 2013-002 dated January 30, 2013 prescribing the adoption of the RCA for National Government Agencies (NGAs) effective January 1, 2014;
- b. Commission On Audit (COA) Department of Budget and Management (DBM) Department Of Finance (DOF) Joint Circular No. 2013-1 dated August 6, 2013 prescribing the UACS, as amended/updated;
- c. COA Resolution No. 2014-003 dated January 24, 2014 prescribing the adoption of 25 Philippine Public Sector Accounting Standards (PPSAS);
- d. 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 prescribed through COA Circular No. 2004-008 dated September 20, 2004, as amended, to the RCA for NGAs;
- 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;
- f. COA Circular No. 2015-007 dated October 22, 2015 prescribing the Government Accounting Manual (GAM) for NGAs; and
- g. COA Resolution No. 2017-006 dated April 26, 2017 prescribing the adoption of additional six (6) PPSAS and updates on the PPSAS prescribed through COA Resolution No. 2014-003 dated January 24, 2014 in accordance with the 2016 Edition of the Handbook of International Public Sector Accounting Pronouncements (HIPSAP) published by the International Federation of Accountants (IFAC).

During the implementation of the GAM for NGAs, the need to provide additional accounts for some financial transactions and to modify some existing account titles, codes and descriptions emerged. Hence, to enable agencies to properly recognize and present their financial transactions, the Chart of Accounts is further revised to include additional and modified accounts.

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

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

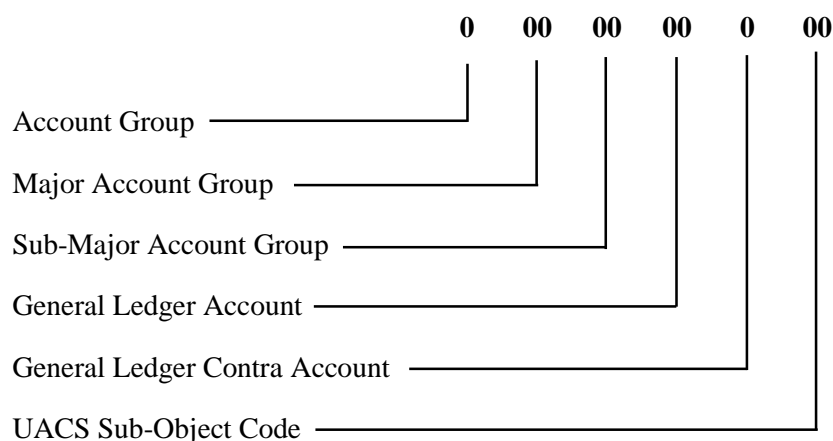
This chapter contains the titles, RCA codes (eight digits), UACS sub-object codes (two digits), and UACS Object Codes (ten digits) of the accounts, and the applicable PPSASs.

c. Chapter 3 – Description of Accounts

This chapter presents the titles, codes, normal balances, and descriptions of all the accounts in the list except for the UACS sub-object codes.

Sec. 3. UACS Object Coding Scheme. The UACS Object Code (ten digits), which consists of the RCA Code (eight digits) and the UACS Sub-Object Code (two digits), is used in the recognition of transactions in the books of accounts and in the generation of financial reports which requires details by sub-object codes. Examples are Trial Balances and Financial Accountability Reports. For financial statements presentation, the eight-digit RCA code shall be displayed.

- a. Codes are assigned to account groups to facilitate location of accounts in the general and subsidiary ledgers, provide systematic arrangement and classification of accounts, and facilitate preparation of consolidated financial statements/reports.
- b. The **UACS Object Code** structure consists of ten (10) mandatory digits as follows:



- b.1. Account Group represents the accounts classification as to assets, liabilities, equity, revenue/income, and expenses, as follows:

<u>Code</u>	<u>Account Group</u>
1	Assets
2	Liabilities
3	Equity
4	Revenue/Income
5	Expenses

- b.2. Major Account Group classifies the account within an account group, e.g. for asset major accounts: cash and cash equivalents, investments, receivables, inventories, investment property, etc.
- b.3. Sub-Major Account Group further classifies the account within the major account group, e.g. for cash and cash equivalents: Cash on Hand, Cash in Bank-Local Currency, Cash in Bank-Foreign Currency, etc.
- b.4. General Ledger (GL) account represents the account to be presented in the detailed financial statements, e.g. Cash-Collecting Officers, Petty Cash, etc. This is composed of two (2) segments. The first two digits from left is the GL

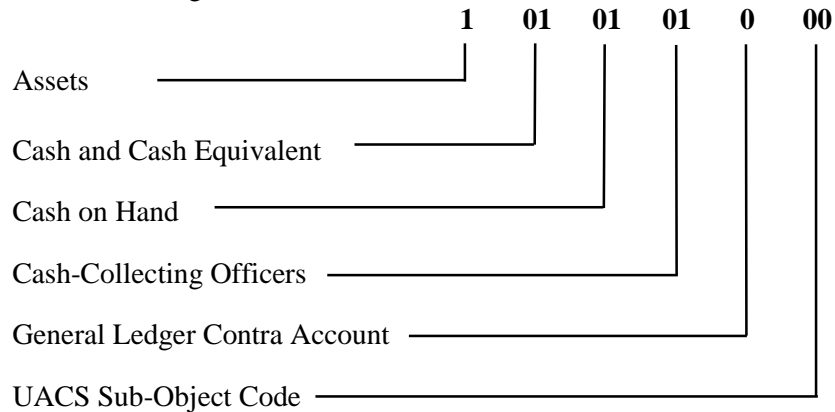
account code and the last digit is reserved to indicate whether it is a contra-account, e.g. Allowance for Impairment, Accumulated Depreciation, etc.

b.5. UACS Sub-Object Code represents disaggregation of selected assets, liabilities, revenue/income, and expenses.

b.6. Coding of assets without or with contra accounts shall be as follows:

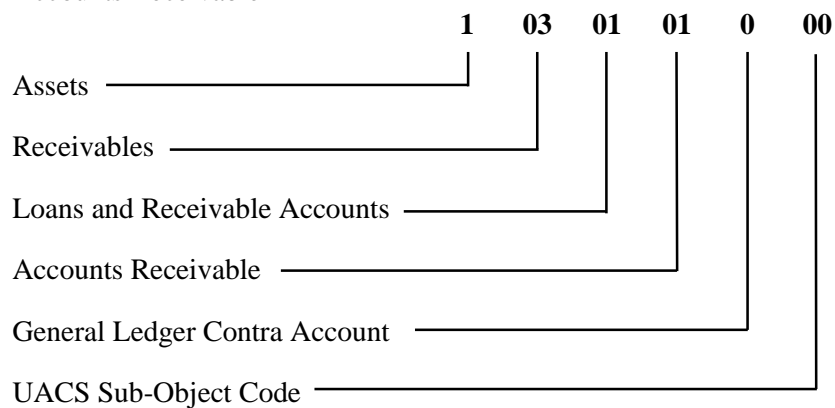
Asset without Contra Account

Cash-Collecting Officers



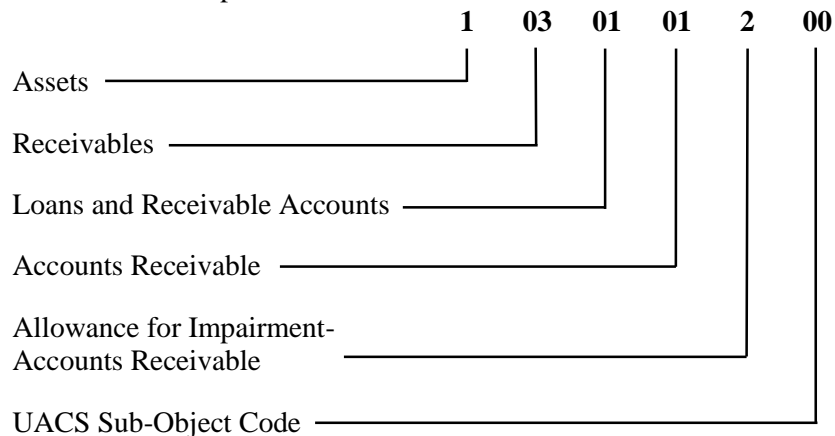
Asset with Contra Account

Accounts Receivable



Asset Contra Account

Allowance for Impairment-Accounts Receivable



- c. The UACS Object Codes for Capital Outlay expenditures are classified in the UACS Manual as expenses (5060000000). However, these accounts are used for budget purposes only.
- d. For budget purposes, the UACS Object Code for expenses (starting with code '5000000000') shall be used instead of the UACS Object Code for assets (starting with code '1000000000').

Sec. 4. Responsibility for Updating the UACS Object Code. The first eight digits of the UACS Object Code are drawn from the Chart of Accounts prescribed by the COA. The last two digits (referred to as UACS sub-object codes) are prescribed by the UACS Committee, composed of representatives from the DBM, DOF and COA. Codes which are not included in the RCA and UACS Manual may be created by the COA and UACS Committee as the case may be upon written request of agencies concerned.

The responsibility for disaggregation and sub-coding of the following accounts are shown below.

Accounts	Agency Responsible for Disaggregation
Cash in Bank	Bureau of the Treasury (BTr)
Taxes	Bureau of Internal Revenue (BIR)
Import Duties	Bureau of Customs (BOC)
Non-Tax Revenues	DOF/BTr

Accounts	Agency Responsible for Disaggregation
Personnel Services	DBM
Maintenance and Other Operating Expenses	DBM/COA
Financial Expenses	DBM/COA
Capital Outlays	DBM

Chapter 2

LIST OF ACCOUNTS

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Assets	10000000	00	1000000000	
Cash and Cash Equivalents	10100000	00	1010000000	PPSAS 2, 28,
Cash on Hand	10101000	00	1010100000	29 & 30
Cash-Collecting Officers	10101010	00	1010101000	
Petty Cash	10101020	00	1010102000	
Cash in Bank-Local Currency	10102000	00	1010200000	PPSAS 2, 28,
Cash in Bank-Local Currency, Bangko Sentral Ng Pilipinas	10102010	00	1010201000	29 & 30
Treasury Single Account	10102010	01	1010201001	
Regular	10102010	02	1010201002	
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	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Cash in Bank-Local Currency, Current Account-First Consolidated Bank (FCB)	10102020	19	1010202019	
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 Corporation	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 Bank and Trust Company	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 Corporation (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 Account-Land Bank of the Philippines (LBP)	10102030	01	1010203001	
Cash in Bank-Local Currency, Savings Account-Development Bank of the Philippines (DBP)	10102030	02	1010203002	
Cash in Bank-Local Currency, Savings Account - Philippine Veterans Bank (PVB)	10102030	03	1010203003	
Cash in Bank-Local Currency, Savings Account-Philippine National Bank (PNB)	10102030	04	1010203004	
Cash in Bank-Local Currency, Savings Account-Philippine Amanah Bank (PAB)	10102030	05	1010203005	
Cash in Bank-Local Currency, Savings Account-Philippine Postal Savings Bank (PPSB)	10102030	06	1010203006	
Cash in Bank-Local Currency, Savings Account-United	10102030	07	1010203007	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Coconut Planters Bank (UCPB)				
Cash in Bank-Foreign Currency	10103000	00	1010300000	PPSAS 2, 4, 28, 29 & 30
Cash in Bank-Foreign Currency, Bangko Sentral Ng Pilipinas	10103010	00	1010301000	
Cash in Bank-Foreign Currency, Current Account	10103020	00	1010302000	
Cash in Bank-Foreign Currency, Current Account-Foreign Banks	10103020	01	1010302001	
Cash in Bank-Foreign Currency, Savings Account	10103030	00	1010303000	
Cash in Bank-Foreign Currency, Savings Account-Land Bank of the Philippines (LBP)	10103030	01	1010303001	
Cash in Bank-Foreign Currency, Savings Account-Development Bank of the Philippines (DBP)	10103030	02	1010303002	
Cash in Bank-Foreign Currency, Savings Account-Philippine National Bank (PNB)	10103030	03	1010303003	
Cash in Bank-Foreign Currency, Savings Account-United Coconut Planters Bank (UCPB)	10103030	04	1010303004	
Cash in Bank-Foreign Currency, Savings Account-Foreign Banks	10103030	05	1010303005	
Treasury/Agency Cash Accounts	10104000	00	1010400000	
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 and Other Remittances	10104080	00	1010408000	
Cash-Constructive Disbursements	10104090	00	1010409000	
Cash Equivalents	10105000	00	1010500000	PPSAS 2, 28, 29 & 30
Treasury Bills	10105010	00	1010501000	
Time Deposits-Local Currency	10105020	00	1010502000	
Time Deposits-Local Currency-Land Bank of the Philippines (LBP)	10105020	01	1010502001	
Time Deposits-Local Currency-Development Bank of the Philippines (DBP)	10105020	02	1010502002	
Time Deposits-Local Currency-Philippine Veterans Bank (PVB)	10105020	03	1010502003	
Time Deposits-Local Currency-Philippine National Bank (PNB)	10105020	04	1010502004	
Time Deposits-Local Currency-United Coconut Planters Bank (UCPB)	10105020	05	1010502005	
Time Deposits-Foreign Currency	10105030	00	1010503000	
Time Deposits-Foreign Currency-Land Bank of the Philippines (LBP)	10105030	01	1010503001	
Time Deposits-Foreign Currency-Development Bank of the Philippines (DBP)	10105030	02	1010503002	
Time Deposits-Foreign Currency-Philippine National Bank (PNB)	10105030	03	1010503003	
Time Deposits-Foreign Currency-United Coconut Planters Bank (UCPB)	10105030	04	1010503004	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Investments	10200000	00	1020000000	PPSAS 28, 29 & 30
Financial Assets at Fair Value Through Surplus or Deficit	10201000	00	1020100000	
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	10202000	00	1020200000	PPSAS 28, 29 & 30
Investments in Treasury Bills-Local	10202010	00	1020201000	
<i>Allowance for Impairment-Investments in Treasury Bills-Local</i>	10202012	00	1020201200	
Investments in Treasury Bills-Foreign	10202020	00	1020202000	
<i>Allowance for Impairment-Investments in Treasury Bills-Foreign</i>	10202022	00	1020202200	
Investments in Treasury Bonds-Local	10202030	00	1020203000	
<i>Allowance for Impairment-Investments in Treasury Bonds-Local</i>	10202032	00	1020203200	
Investments in Treasury Bonds-Foreign	10202040	00	1020204000	
<i>Allowance for Impairment-Investments in Treasury Bonds-Foreign</i>	10202042	00	1020204200	
Financial Assets-Others	10203000	00	1020300000	PPSAS 28, 29 & 30
Investments in Stocks	10203010	00	1020301000	
Investments in Bonds	10203020	00	1020302000	
Other Investments	10203990	00	1020399000	
Investments in Government-Owned or Controlled Corporations	10204000	00	1020400000	
Investments in Government-Owned or Controlled Corporations	10204010	00	1020401000	PPSAS 34 & 35
<i>Allowance for Impairment-Investments in Government Owned or Controlled Corporations</i>	10204012	00	1020401200	
Investments in Joint Ventures	10205000	00	1020500000	PPSAS 36 & 37
Investments in Joint Ventures	10205010	00	1020501000	
<i>Allowance for Impairment-Investments in Joint Ventures</i>	10205012	00	1020501200	
Sinking Fund	10207000	00	1020700000	PPSAS 28 & 30
Sinking Fund	10207010	00	1020701000	
Investments in Time Deposits	10211000	00	1021100000	
Investments in Time Deposits-Local Currency	10211010	00	1021101000	
Investments in Time Deposits-Foreign Currency	10211020	00	1021102000	
Receivables	10300000	00	1030000000	
Loans and Receivable Accounts	10301000	00	1030100000	PPSAS 28, 29, 30 & 35
Accounts Receivable	10301010	00	1030101000	
<i>Allowance for Impairment-Accounts Receivable</i>	10301012	00	1030101200	
Notes Receivable	10301020	00	1030102000	
<i>Allowance for Impairment-Notes Receivable</i>	10301022	00	1030102200	
Loans Receivable-Government-Owned or Controlled Corporations	10301030	00	1030103000	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
<i>Allowance for Impairment-Loans Receivable-Government-Owned or Controlled Corporations</i>	10301032	00	1030103200	
Loans Receivable-Local Government Units	10301040	00	1030104000	
<i>Allowance for Impairment-Loans Receivable-Local Government Units</i>	10301042	00	1030104200	
Interests Receivable	10301050	00	1030105000	
<i>Allowance for Impairment-Interests Receivable</i>	10301052	00	1030105200	
Dividends Receivable	10301060	00	1030106000	
Tax Receivable	10301210	00	1030121000	
<i>Allowance for Impairment-Tax Receivable</i>	10301212	00	1030121200	
Receivables from Joint Ventures	10301220	00	1030122000	
<i>Allowance for Impairment-Receivables from Joint Ventures</i>	10301222	00	1030122200	
Receivables from Joint Operators	10301230	00	1030123000	
<i>Allowance for Impairment-Receivables from Joint Operators</i>	10301232	00	1030123200	
Service Concession Arrangements Receivable	10301240	00	1030124000	
<i>Allowance for Impairment-Service Concession Arrangements Receivable</i>	10301242	00	1030124200	
Receivables from Authorized Agent Banks (AABs)/Agents	10301250	00	1030125000	
Land Bank of the Philippines (LBP)	10301250	01	1030125001	
Development Bank of the Philippines (DBP)	10301250	02	1030125002	
Philippine Veterans Bank (PVB)	10301250	03	1030125003	
Philippine National Bank (PNB)	10301250	04	1030125004	
Philippine Amanah Bank (PAB)	10301250	05	1030125005	
Philippine Postal Savings Bank (PPSB)	10301250	06	1030125006	
United Coconut Planters Bank (UCPB)	10301250	07	1030125007	
Agents (PSA)	10301250	08	1030125008	
Loans Receivable-Others	10301990	00	1030199000	
<i>Allowance for Impairment-Loans Receivable-Others</i>	10301992	00	1030199200	
Lease Receivable	10302000	00	1030200000	
Operating Lease Receivable	10302010	00	1030201000	
<i>Allowance for Impairment-Operating Lease Receivable</i>	10302012	00	1030201200	
Finance Lease Receivable	10302020	00	1030202000	
<i>Allowance for Impairment-Finance Lease Receivable</i>	10302022	00	1030202200	
Inter-Agency Receivables	10303000	00	1030300000	
Due from National Government Agencies	10303010	00	1030301000	
<i>Allowance for Impairment-Due from National Government Agencies</i>	10303012	00	1030301200	
Due from Government-Owned or Controlled Corporations	10303020	00	1030302000	
<i>Allowance for Impairment-Due from Government-Owned or Controlled Corporations</i>	10303022	00	1030302200	
Due from Local Government Units	10303030	00	1030303000	
<i>Allowance for Impairment-Due from Local Government Units</i>	10303032	00	1030303200	
Intra-Agency Receivables	10304000	00	1030400000	
Due from Central Office	10304010	00	1030401000	
Due from Bureaus	10304020	00	1030402000	
Due from Regional Offices	10304030	00	1030403000	
Due from Operating/Field Units	10304040	00	1030404000	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Due from Other Funds	10304050	00	1030405000	
Other Receivables	10399000	00	1039900000	
Receivables-Disallowances/Charges	10399010	00	1039901000	
Due from Officers and Employees	10399020	00	1039902000	
<i>Allowance for Impairment-Due from Officers and Employees</i>	10399022	00	1039902200	
Due from Non-Government Organizations/Civil Society Organizations	10399030	00	1039903000	
<i>Allowance for Impairment-Due from Non-Government Organizations/Civil Society Organizations</i>	10399032	00	1039903200	
Other Receivables	10399990	00	1039999000	
<i>Allowance for Impairment-Other Receivables</i>	10399992	00	1039999200	
Inventories	10400000	00	1040000000	PPSAS 12
Inventory Held for Sale	10401000	00	1040100000	
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	
Seized/Distrained Personal Property	10401010	08	1040101008	
Levied Real Property	10401010	09	1040101009	
Acquired/Forfeited Real Property	10401010	10	1040101010	
Aquaculture Produce	10401010	11	1040101011	
Others	10401010	99	1040101099	
<i>Allowance for Impairment-Merchandise Inventory</i>	10401012	00	1040101200	
Inventory Held for Distribution	10402000	00	1040200000	
Food Supplies for Distribution	10402010	00	1040201000	
<i>Allowance for Impairment-Food Supplies for Distribution</i>	10402012	00	1040201200	
Welfare Goods for Distribution	10402020	00	1040202000	
<i>Allowance for Impairment-Welfare Goods for Distribution</i>	10402022	00	1040202200	
Drugs and Medicines for Distribution	10402030	00	1040203000	
<i>Allowance for Impairment-Drugs and Medicines for Distribution</i>	10402032	00	1040203200	
Medical, Dental and Laboratory Supplies for Distribution	10402040	00	1040204000	
<i>Allowance for Impairment-Medical, Dental and Laboratory Supplies for Distribution</i>	10402042	00	1040204200	
Agricultural and Marine Supplies for Distribution	10402050	00	1040205000	
<i>Allowance for Impairment-Agricultural and Marine Supplies for Distribution</i>	10402052	00	1040205200	
Agricultural Produce for Distribution	10402060	00	1040206000	
<i>Allowance for Impairment-Agricultural Produce for Distribution</i>	10402062	00	1040206200	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Textbooks and Instructional Materials for Distribution	10402070	00	1040207000	
<i>Allowance for Impairment-Textbooks and Instructional Materials for Distribution</i>	10402072	00	1040207200	
Construction Materials for Distribution	10402080	00	1040208000	
<i>Allowance for Impairment-Construction Materials for Distribution</i>	10402082	00	1040208200	
Property and Equipment for Distribution	10402090	00	1040209000	
<i>Allowance for Impairment-Property and Equipment for Distribution</i>	10402092	00	1040209200	
Aquaculture Produce for Distribution	10402100	00	1040210000	
<i>Allowance for Impairment-Aquaculture Produce for Distribution</i>	10402102	00	1040210200	
Other Supplies and Materials for Distribution	10402990	00	1040299000	
<i>Allowance for Impairment-Other Supplies and Materials for Distribution</i>	10402992	00	1040299200	
Inventory Held for Manufacturing	10403000	00	1040300000	PPSAS 12
Raw Materials Inventory	10403010	00	1040301000	
<i>Allowance for Impairment-Raw Materials Inventory</i>	10403012	00	1040301200	
Work-in-Process Inventory	10403020	00	1040302000	
<i>Allowance for Impairment-Work-in-Process Inventory</i>	10403022	00	1040302200	
Finished Goods Inventory	10403030	00	1040303000	
<i>Allowance for Impairment-Finished Goods Inventory</i>	10403032	00	1040303200	
Inventory Held for Consumption	10404000	00	1040400000	PPSAS 12
Office Supplies Inventory	10404010	00	1040401000	
<i>Allowance for Impairment-Office Supplies Inventory</i>	10404012	00	1040401200	
Accountable Forms, Plates and Stickers Inventory	10404020	00	1040402000	
<i>Allowance for Impairment- Accountable Forms, Plates and Stickers Inventory</i>	10404022	00	1040402200	
Non-Accountable Forms Inventory	10404030	00	1040403000	
<i>Allowance for Impairment-Non-Accountable Forms Inventory</i>	10404032	00	1040403200	
Animal/Zoological Supplies Inventory	10404040	00	1040404000	
<i>Allowance for Impairment-Animal/Zoological Supplies Inventory</i>	10404042	00	1040404200	
Food Supplies Inventory	10404050	00	1040405000	
<i>Allowance for Impairment-Food Supplies Inventory</i>	10404052	00	1040405200	
Drugs and Medicines Inventory	10404060	00	1040406000	
<i>Allowance for Impairment-Drugs and Medicines Inventory</i>	10404062	00	1040406200	
Medical, Dental and Laboratory Supplies Inventory	10404070	00	1040407000	
<i>Allowance for Impairment-Medical, Dental and Laboratory Supplies Inventory</i>	10404072	00	1040407200	
Fuel, Oil and Lubricants Inventory	10404080	00	1040408000	
<i>Allowance for Impairment-Fuel, Oil and Lubricants Inventory</i>	10404082	00	1040408200	
Agricultural and Marine Supplies Inventory	10404090	00	1040409000	
<i>Allowance for Impairment-Agricultural and Marine Supplies Inventory</i>	10404092	00	1040409200	
Textbooks and Instructional Materials Inventory	10404100	00	1040410000	

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<i>Allowance for Impairment-Textbooks and Instructional Materials Inventory</i>	10404102	00	1040410200	
Military, Police and Traffic Supplies Inventory	10404110	00	1040411000	
<i>Allowance for Impairment-Military, Police and Traffic Supplies Inventory</i>	10404112	00	1040411200	
Chemical and Filtering Supplies Inventory	10404120	00	1040412000	
<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>	10404122	00	1040412200	
Construction Materials Inventory	10404130	00	1040413000	
<i>Allowance for Impairment-Construction Materials Inventory</i>	10404132	00	1040413200	
Agricultural Produce for Consumption	10404200	00	1040420000	
<i>Allowance for Impairment-Agricultural Produce for Consumption</i>	10404202	00	1040420200	
Aquaculture Produce for Consumption	10404210	00	1040421000	
<i>Allowance for Impairment-Aquaculture Produce for Consumption</i>	10404212	00	1040421200	
Other Supplies and Materials Inventory	10404990	00	1040499000	
<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	10404992	00	1040499200	
Semi-Expendable Machinery and Equipment	10405000	00	1040500000	
Semi-Expendable Machinery	10405010	00	1040501000	
<i>Allowance for Impairment-Semi-Expendable Machinery</i>	10405012	00	1040501200	
Semi-Expendable Office Equipment	10405020	00	1040502000	
<i>Allowance for Impairment-Semi-Expendable Office Equipment</i>	10405022	00	1040502200	
Semi-Expendable Information and Communications Technology Equipment	10405030	00	1040503000	
<i>Allowance for Impairment-Semi-Expendable Information and Communications Technology Equipment</i>	10405032	00	1040503200	
Semi-Expendable Agricultural and Forestry Equipment	10405040	00	1040504000	
<i>Allowance for Impairment-Semi-Expendable Agricultural and Forestry Equipment</i>	10405042	00	1040504200	
Semi-Expendable Marine and Fishery Equipment	10405050	00	1040505000	
<i>Allowance for Impairment-Semi-Expendable Marine and Fishery Equipment</i>	10405052	00	1040505200	
Semi-Expendable Airport Equipment	10405060	00	1040506000	
<i>Allowance for Impairment-Semi-Expendable Airport Equipment</i>	10405062	00	1040506200	
Semi-Expendable Communications Equipment	10405070	00	1040507000	
<i>Allowance for Impairment-Semi-Expendable Communications Equipment</i>	10405072	00	1040507200	
Semi-Expendable Disaster Response and Rescue Equipment	10405080	00	1040508000	
<i>Allowance for Impairment-Semi-Expendable Disaster Response and Rescue Equipment</i>	10405082	00	1040508200	
Semi-Expendable Military, Police and Security Equipment	10405090	00	1040509000	
<i>Allowance for Impairment-Semi-Expendable Military, Police and Security Equipment</i>	10405092	00	1040509200	
Semi-Expendable Medical Equipment	10405100	00	1040510000	
<i>Allowance for Impairment-Semi-Expendable Medical Equipment</i>	10405102	00	1040510200	

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Semi-Expendable Printing Equipment	10405110	00	1040511000	
<i>Allowance for Impairment-Semi-Expendable Printing Equipment</i>	10405112	00	1040511200	
Semi-Expendable Sports Equipment	10405120	00	1040512000	
<i>Allowance for Impairment-Semi-Expendable Sports Equipment</i>	10405122	00	1040512200	
Semi-Expendable Technical and Scientific Equipment	10405130	00	1040513000	
<i>Allowance for Impairment-Semi-Expendable Technical and Scientific Equipment</i>	10405132	00	1040513200	
Semi-Expendable Construction Equipment	10405140	00	1040514000	
<i>Allowance for Impairment-Semi-Expendable Construction Equipment</i>	10405142	00	1040514200	
Semi-Expendable Other Equipment	10405990	00	1040599000	
<i>Allowance for Impairment-Semi-Expendable Other Equipment</i>	10405992	00	1040599200	
Semi-Expendable Furniture, Fixtures and Books	10406000	00	1040600000	
Semi-Expendable Furniture and Fixtures	10406010	00	1040601000	
<i>Allowance for Impairment- Semi-Expendable Furniture and Fixtures</i>	10406012	00	1040601200	
Semi-Expendable Books	10406020	00	1040602000	
<i>Allowance for Impairment- Semi-Expendable Books</i>	10406022	00	1040602200	
Investment Property	10500000	00	1050000000	PPSAS 16 & 26
Land and Buildings	10501000	00	1050100000	
Investment Property, Land	10501010	00	1050101000	
<i>Accumulated Impairment Losses-Investment Property, Land</i>	10501012	00	1050101200	
Investment Property, Buildings	10501020	00	1050102000	
<i>Accumulated Depreciation-Investment Property, Buildings</i>	10501021	00	1050102100	
<i>Accumulated Impairment Losses-Investment Property, Buildings</i>	10501022	00	1050102200	
Construction in Progress	10598000	00	1059800000	
Construction in Progress-Investment Property, Buildings	10598010	00	1059801000	
Property, Plant and Equipment	10600000	00	1060000000	PPSAS 17 & 21
Land	10601000	00	1060100000	
Land	10601010	00	1060101000	
<i>Accumulated Impairment Losses-Land</i>	10601012	00	1060101200	
Land Improvements	10602000	00	1060200000	
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>	10602022	00	1060202200	
Other Land Improvements	10602990	00	1060299000	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
<i>Accumulated Depreciation-Other Land Improvements</i>	10602991	00	1060299100	
<i>Accumulated Impairment Losses-Other Land Improvements</i>	10602992	00	1060299200	
Infrastructure Assets	10603000	00	1060300000	
Road Networks	10603010	00	1060301000	PPSAS 17 & 21
<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	
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	10604000	00	1060400000	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	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
<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	
Machinery and Equipment	10605000	00	1060500000	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	
Communications Equipment	10605070	00	1060507000	
<i>Accumulated Depreciation-Communications Equipment</i>	10605071	00	1060507100	
<i>Accumulated Impairment Losses-Communications Equipment</i>	10605072	00	1060507200	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
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	
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 Equipment	10605990	00	1060599000	
<i>Accumulated Depreciation-Other Equipment</i>	10605991	00	1060599100	
<i>Accumulated Impairment Losses-Other Equipment</i>	10605992	00	1060599200	
Transportation Equipment	10606000	00	1060600000	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	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
<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	10607000	00	1060700000	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	
Leased Assets	10608000	00	1060800000	PPSAS 13
Leased Asset, Land	10608010	00	1060801000	
<i>Accumulated Impairment Losses-Leased Asset, Land</i>	10608012	00	1060801200	
Leased Asset, Buildings and Other Structures	10608020	00	1060802000	
<i>Accumulated Depreciation-Leased Asset, Buildings and Other Structures</i>	10608021	00	1060802100	
<i>Accumulated Impairment Losses-Leased Asset, Buildings and Other Structures</i>	10608022	00	1060802200	
Leased Asset, Machinery and Equipment	10608030	00	1060803000	
<i>Accumulated Depreciation-Leased Asset, Machinery and Equipment</i>	10608031	00	1060803100	
<i>Accumulated Impairment Losses-Leased Asset, Machinery and Equipment</i>	10608032	00	1060803200	
Leased Asset, Transportation Equipment	10608040	00	1060804000	
<i>Accumulated Depreciation-Leased Asset, Transportation Equipment</i>	10608041	00	1060804100	
<i>Accumulated Impairment Losses-Leased Asset, Transportation Equipment</i>	10608042	00	1060804200	
Leased Asset, Furniture and Fixtures	10608050	00	1060805000	
<i>Accumulated Depreciation-Leased Asset, Furniture and Fixtures</i>	10608051	00	1060805100	
<i>Accumulated Impairment Losses-Leased Asset, Furniture and Fixtures</i>	10608052	00	1060805200	
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	10609000	00	1060900000	PPSAS 13
Leased Asset Improvements, Land	10609010	00	1060901000	
<i>Accumulated Depreciation-Leased Asset Improvements, Land</i>	10609011	00	1060901100	
<i>Accumulated Impairment Losses-Leased Asset Improvements, Land</i>	10609012	00	1060901200	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Leased Asset Improvements, Buildings and Other Structures	10609020	00	1060902000	
<i>Accumulated Depreciation-Leased Asset Improvements, Buildings and Other Structures</i>	10609021	00	1060902100	
<i>Accumulated Impairment Losses-Leased Asset Improvements, Buildings and Other Structures</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	10611000	00	1061100000	PPSAS 17
Historical Buildings	10611010	00	1061101000	
<i>Accumulated Depreciation-Historical Buildings</i>	10611011	00	1061101100	
<i>Accumulated Impairment Losses-Historical Buildings</i>	10611012	00	1061101200	
Works of Arts and Archeological Specimens	10611020	00	1061102000	
<i>Accumulated Depreciation-Works of Arts and Archeological Specimens</i>	10611021	00	1061102100	
<i>Accumulated Impairment Losses-Works of Arts and Archeological Specimens</i>	10611022	00	1061102200	
Other Heritage Assets	10611990	00	1061199000	
<i>Accumulated Depreciation-Other Heritage Assets</i>	10611991	00	1061199100	
<i>Accumulated Impairment Losses-Other Heritage Assets</i>	10611992	00	1061199200	
Service Concession Tangible Assets	10612000	00	1061200000	PPSAS 32, 17, 19, 21 & 26
Service Concession-Road Networks	10612010	00	1061201000	
<i>Accumulated Depreciation-Service Concession-Road Networks</i>	10612011	00	1061201100	
<i>Accumulated Impairment Losses -Service Concession-Road Networks</i>	10612012	00	1061201200	
Service Concession-Flood Control Systems	10612020	00	1061202000	
<i>Accumulated Depreciation-Service Concession-Flood Control Systems</i>	10612021	00	1061202100	
<i>Accumulated Impairment Losses-Service Concession-Flood Control Systems</i>	10612022	00	1061202200	
Service Concession-Sewer Systems	10612030	00	1061203000	
<i>Accumulated Depreciation-Service Concession-Sewer Systems</i>	10612031	00	1061203100	
<i>Accumulated Impairment Losses-Service Concession-Sewer Systems</i>	10612032	00	1061203200	
Service Concession-Water Supply Systems	10612040	00	1061204000	
<i>Accumulated Depreciation-Service Concession-Water Supply Systems</i>	10612041	00	1061204100	
<i>Accumulated Impairment Losses-Service Concession-Water Supply Systems</i>	10612042	00	1061204200	
Service Concession-Power Supply Systems	10612050	00	1061205000	
<i>Accumulated Depreciation-Service Concession-Power Supply Systems</i>	10612051	00	1061205100	
<i>Accumulated Impairment Losses-Service Concession-Power Supply Systems</i>	10612052	00	1061205200	
Service Concession-Communications Networks	10612060	00	1061206000	
<i>Accumulated Depreciation-Service Concession-Communications Networks</i>	10612061	00	1061206100	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
<i>Accumulated Impairment Losses-Service Concession-Communications Networks</i>	10612062	00	1061206200	
Service Concession-Seaport Systems	10612070	00	1061207000	
<i>Accumulated Depreciation-Service Concession-Seaport Systems</i>	10612071	00	1061207100	
<i>Accumulated Impairment Losses-Service Concession-Seaport Systems</i>	10612072	00	1061207200	
Service Concession-Airport Systems	10612080	00	1061208000	
<i>Accumulated Depreciation-Service Concession-Airport Systems</i>	10612081	00	1061208100	
<i>Accumulated Impairment Losses-Service Concession-Airport Systems</i>	10612082	00	1061208200	
Service Concession-Parks, Plazas and Monuments	10612090	00	1061209000	
<i>Accumulated Depreciation-Service Concession-Parks, Plazas and Monuments</i>	10612091	00	1061209100	
<i>Accumulated Impairment Losses-Service Concession-Parks, Plazas and Monuments</i>	10612092	00	1061209200	
Service Concession-Railway Systems	10612100	00	1061210000	
<i>Accumulated Depreciation-Service Concession-Railway Systems</i>	10612101	00	1061210100	
<i>Accumulated Impairment Losses-Service Concession-Railway Systems</i>	10612102	00	1061210200	
Service Concession-Buildings and Other Structures	10612110	00	1061211000	
<i>Accumulated Depreciation-Service Concession-Buildings and Other Structures</i>	10612111	00	1061211100	
<i>Accumulated Impairment Losses-Service Concession-Buildings and Other Structures</i>	10612112	00	1061211200	
Other Service Concession Assets	10612990	00	1061299000	
<i>Accumulated Depreciation-Other Service Concession Assets</i>	10612991	00	1061299100	
<i>Accumulated Impairment Losses-Other Service Concession Assets</i>	10612992	00	1061299200	
Bearer Trees, Plants and Crops				
Bearer Trees, Plants and Crops	10614010	00	1061401000	
<i>Accumulated Depreciation-Bearer Trees, Plants and Crops</i>	10614011	00	1061401100	
<i>Accumulated Impairment Losses-Bearer Trees, Plants and Crops</i>	10614012	00	1061401200	
Growing Bearer Trees, Plants and Crops	10614020	00	1061402000	
Construction in Progress	10698000	00	1069800000	PPSAS 13 & 17
Construction in Progress-Land Improvements	10698010	00	1069801000	
Construction in Progress-Infrastructure Assets	10698020	00	1069802000	
Construction in Progress-Buildings and Other Structures	10698030	00	1069803000	
Construction in Progress-Leased Assets	10698040	00	1069804000	
Construction in Progress-Leased Assets Improvements	10698050	00	1069805000	
Construction in Progress-Furniture and Fixtures	10698060	00	1069806000	
Construction in Progress-Heritage Assets	10698070	00	1069807000	
Construction in Progress-Service Concession Assets	10698080	00	1069808000	
Other Property, Plant and Equipment	10699000	00	1069900000	PPSAS 17
Work/Zoo and/or Other Animals	10699010	00	1069901000	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
<i>Accumulated Depreciation-Work/Zoo and/or Other Animals</i>	10699011	00	1069901100	
<i>Accumulated Impairment Losses-Work/Zoo and/or Other Animals</i>	10699012	00	1069901200	
Growing Work/Zoo and Other Animals	10699020	00	1069902000	
Other Property, Plant and Equipment	10699990	00	1069999000	
<i>Accumulated Depreciation-Other Property, Plant and Equipment</i>	10699991	00	1069999100	
<i>Accumulated Impairment Losses-Other Property, Plant and Equipment</i>	10699992	00	1069999200	
Biological Assets	10700000	00	1070000000	
Bearer Biological Assets	10701000	00	1070100000	PPSAS 27
Breeding Stocks	10701010	00	1070101000	
<i>Accumulated Depreciation-Breeding Stocks</i>	10701011	00	1070101100	
<i>Accumulated Impairment Losses-Breeding Stocks</i>	10701012	00	1070101200	
Livestock	10701020	00	1070102000	
<i>Accumulated Depreciation -Livestock</i>	10701021	00	1070102100	
<i>Accumulated Impairment Losses-Livestock</i>	10701022	00	1070102200	
Trees, Plants and Crops	10701030	00	1070103000	
<i>Accumulated Depreciation - Trees, Plants and Crops</i>	10701031	00	1070103100	
<i>Accumulated Impairment Losses-Trees, Plants and Crops</i>	10701032	00	1070103200	
Aquaculture	10701040	00	1070104000	
<i>Accumulated Depreciation - Aquaculture</i>	10701041	00	1070104100	
<i>Accumulated Impairment Losses-Aquaculture</i>	10701042	00	1070104200	
Other Bearer Biological Assets	10701990	00	1070199000	
<i>Accumulated Depreciation-Other Bearer Biological Assets</i>	10701991	00	1070199100	
<i>Accumulated Impairment Losses-Other Bearer Biological Assets</i>	10701992	00	1070199200	
Consumable Biological Assets	10702000	00	1070200000	
Livestock Held for Consumption/Sale/Distribution	10702010	00	1070201000	
Livestock Held for Consumption	10702010	01	1070201001	
Livestock Held for Sale	10702010	02	1070201002	
Livestock Held for Distribution	10702010	03	1070201003	
<i>Accumulated Impairment Losses-Livestock Held for Consumption/Sale/Distribution</i>	10702012	00	1070201200	
Trees, Plants and Crops Held for Consumption/Sale/Distribution	10702020	00	1070202000	
Trees, Plants and Crops Held for Consumption	10702020	01	1070202001	
Trees, Plants and Crops Held for Sale	10702020	02	1070202002	
Trees, Plants and Crops Held for Distribution	10702020	03	1070202003	
<i>Accumulated Impairment Losses-Trees, Plants and Crops Held for Consumption/Sale/Distribution</i>	10702022	00	1070202200	
Other Consumable Biological Assets	10702990	00	1070299000	
<i>Accumulated Impairment Losses-Other Consumable Biological Assets</i>	10702992	00	1070299200	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Intangible Assets	10800000	00	1080000000	PPSAS 31, 21 & 26
Intangible Assets	10801000	00	1080100000	
Patents	10801010	00	1080101000	
<i>Accumulated Amortization-Patents</i>	10801011	00	1080101100	
<i>Accumulated Impairment Losses-Patents</i>	10801012	00	1080101200	
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	
Copyrights	10801050	00	1080105000	
<i>Accumulated Amortization-Copyrights</i>	10801051	00	1080105100	
<i>Accumulated Impairment Losses-Copyrights</i>	10801052	00	1080105200	
Other Intangible Assets	10801990	00	1080199000	
<i>Accumulated Amortization-Other Intangible Assets</i>	10801991	00	1080199100	
<i>Accumulated Impairment Losses-Other Intangible Assets</i>	10801992	00	1080199200	
Service Concession-Intangible Assets	10802000	00	1080200000	PPSAS 31, 32 19, 21 & 26
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	10898000	00	1089800000	
Development in Progress-Patents	10898010	00	1089801000	
Development in Progress-Computer Software	10898020	00	1089802000	
Development in Progress-Websites	10898030	00	1089803000	
Development in Progress-Other Intangible Assets	10898990	00	1089899000	
Other Assets	19900000	00	1990000000	
Advances	19901000	00	1990100000	
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	
Prepayments	19902000	00	1990200000	
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	
Prepaid Subscription	19902100	00	1990210000	
ICT Software Subscription	19902100	01	1990210001	
Data Center Service	19902100	02	1990210002	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Cloud Computing Service	19902100	03	1990210003	
Library and Other Reading Materials Subscription Expenses	19902100	04	1990210004	
Other Subscription Expenses	19902100	99	1990210099	
Other Prepayments	19902990	00	1990299000	
Deposits	19903000	00	1990300000	
Deposit on Letters of Credit	19903010	00	1990301000	
Guaranty Deposits	19903020	00	1990302000	
Other Deposits	19903990	00	1990399000	
Deferred Charges	19905000	00	1990500000	
Deferred Discount on Treasury Bills and Bonds	19905010	00	1990501000	
Other Assets	19999000	00	1999900000	
Acquired Assets	19999010	00	1999901000	
Accumulated Impairment Losses-Acquired Assets	19999012	00	1999901200	
Foreclosed Property/Assets	19999020	00	1999902000	
Accumulated Impairment Losses-Foreclosed Property/Assets	19999022	00	1999902200	
Forfeited Property/Assets	19999030	00	1999903000	
Accumulated Impairment Losses-Forfeited Property/Assets	19999032	00	1999903200	
Confiscated Property/Assets	19999040	00	1999904000	
Accumulated Impairment Losses-Confiscated Property/Assets	19999042	00	1999904200	
Abandoned/Surrendered Property/Assets	19999050	00	1999905000	
Accumulated Impairment Losses-Abandoned/Surrendered Property/Assets	19999052	00	1999905200	
Sequestered Property/Assets	19999060	00	1999906000	
Accumulated Impairment Losses- Sequestered Property/Assets	19999062	00	1999906200	
Other Assets	19999990	00	1999999000	
Accumulated Impairment Losses-Other Assets	19999992	00	1999999200	
LIABILITIES	20000000	00	2000000000	
Financial Liabilities	20100000	00	2010000000	PPSAS 13, 28, 29, 30, 32 & 37
Payables	20101000	00	2010100000	
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	
Prizes Payable	20101120	00	2010112000	
Indemnities Payable	20101130	00	2010113000	

Account Title	RCA Code	UACS Sub- Object Code	UACS Object Code	Covering PPSAS
Payables to Joint Ventures	20101140	00	2010114000	
Payables to Joint Operators	20101150	00	2010115000	
Bills/Bonds/Loans Payable	20102000	00	2010200000	
Treasury Bills Payable	20102010	00	2010201000	
Bonds Payable-Domestic	20102020	00	2010202000	
<i>Premium on Bonds Payable-Domestic</i>	20102023	00	2010202300	
<i>Discount on Bonds Payable-Domestic</i>	20102024	00	2010202400	
<i>Bond Issue Cost-Domestic</i>	20102025	00	2010202500	
Bonds Payable-Foreign	20102030	00	2010203000	
<i>Premium on Bonds Payable-Foreign</i>	20102033	00	2010203300	
<i>Discount on Bonds Payable-Foreign</i>	20102034	00	2010203400	
<i>Bond Issue Cost-Foreign</i>	20102035	00	2010203500	
Loans Payable-Domestic	20102040	00	2010204000	
Loans Payable-Foreign	20102050	00	2010205000	
Tax Refunds Payable	20103000	00	2010300000	
Tax Refunds Payable	20103010	00	2010301000	
Inter-Agency Payables	20200000	00	2020000000	PPSAS 23 & 36
Inter-Agency Payables	20201000	00	2020100000	
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	
Intra-Agency Payables	20300000	00	2030000000	PPSAS 35
Intra-Agency Payables	20301000	00	2030100000	
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	

Account Title	RCA Code	UACS Sub- Object Code	UACS Object Code	Covering PPSAS
Trust Liabilities	20400000	00	2040000000	PPSAS 23
Trust Liabilities	20401000	00	2040100000	
Trust Liabilities	20401010	00	2040101000	
Trust Liabilities	20401010	01	2040101001	
Trust Liabilities – Fuel Marking Trust Account	20401010	02	2040101002	
Trust Liabilities-Disaster Risk Reduction and Management Fund	20401020	00	2040102000	
Bail Bonds Payable	20401030	00	2040103000	
Guaranty/Security Deposits Payable	20401040	00	2040104000	
Customers' Deposits Payable	20401050	00	2040105000	
Trust Liabilities-Disallowances/Charges	20401080	00	2040108000	
 Deferred Credits/Unearned Revenue	20500000	00	2050000000	
Deferred Credits	20501000	00	2050100000	PPSAS 13, 23
Deferred Finance Lease Revenue	20501010	00	2050101000	& 32
Deferred Service Concession Revenue	20501020	00	2050102000	
Deferred Revenue from Grants and Donations	20501040	00	2050104000	
Other Deferred Credits	20501990	00	2050199000	
Unearned Revenue	20502000	00	2050200000	PPSAS 9, 16
Unearned Revenue-Investment Property	20502010	00	2050201000	& 23
Other Unearned Revenue	20502990	00	2050299000	
 Provisions	20600000	00	2060000000	
Provisions	20601000	00	2060100000	PPSAS 19
Pension Benefits Payable	20601010	00	2060101000	
Leave Benefits Payable	20601020	00	2060102000	
Retirement Gratuity Payable	20601030	00	2060103000	
Other Provisions	20601990	00	2060199000	
 Other Payables	29900000	00	2990000000	
Other Payables	29999000	00	2999900000	PPSAS 28, 29
Other Payables	29999990	00	2999999000	& 30
 NET ASSETS/EQUITY				
Equity	30000000	00	3000000000	
Government Equity	30100000	00	3010000000	
Government Equity	30101000	00	3010100000	
Accumulated Surplus/(Deficit)	30101010	00	3010101000	
Intermediate Accounts	30300000	00	3030000000	
Intermediate Accounts	30301000	00	3030100000	
Revenue and Expense Summary	30301010	00	3030101000	
Unrealized Gain/(Loss)	30500000	00	3050000000	
Unrealized Gain/(Loss)	30501000	00	3050100000	

Account Title	RCA Code	UACS Sub- Object Code	UACS Object Code	Covering PPSAS
Unrealized Gain/(Loss) from Changes in the Fair Value of Financial Assets	30501010	00	3050101000	
REVENUE AND EXPENSES				
Revenue/Income	40000000	00	4000000000	
Tax Revenue	40100000	00	4010000000	PPSAS 23
Tax Revenue-Individual and Corporation	40101000	00	4010100000	
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	40102000	00	4010200000	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	40103000	00	4010300000	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, or of Esparto or of other Plaiting Materials; Basket ware 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	40103010	12	4010301012	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
made Therewith; Artificial Flowers; Articles of Human Hair				
Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials; Ceramic Products; Glass and Glassware	40103010	13	4010301013	
Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal, and Articles Thereof; Imitation Jewelry; 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	
Rice Tariff Revenue	40103010	22	4010301022	
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-Metallic Products	40103020	03	4010302003	
Excise-Mining-Metallic 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	40104000	00	4010400000	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	

Account Title	RCA Code	UACS Sub- Object Code	UACS Object Code	Covering PPSAS
Other Taxes	40104990	00	4010499000	
Other Taxes-Business	40104990	01	4010499001	
Other Taxes-Other than Business	40104990	02	4010499002	
Tax Revenue-Fines and Penalties	40105000	00	4010500000	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	40105990	00	4010599000	
Service and Business Income	40200000	00	4020000000	
Service Income	40201000	00	4020100000	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	

Account Title	RCA Code	UACS Sub- Object Code	UACS Object Code	Covering PPSAS
Application Fees	40201130	03	4020113003	
Assessment Fees	40201130	04	4020113004	
Execution Fees	40201130	05	4020113005	
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	40202000	00	4020200000	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	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Consultancy Fees	40202160	02	4020216002	
Entrance Fees	40202160	03	4020216003	
Film Showing Fees	40202160	04	4020216004	
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	
Sale of Drugs, Medicines and Other Medical Supplies	40202160	09	4020216009	
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	
Medical Fees-Emergency Room Services	40202170	12	4020217012	
Other Fees	40202170	99	4020217099	
<i>Hospital Discounts, Allowances and Free Services</i>	40202171	00	4020217100	
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	99	4020221099	
Share in the Profit of Joint Ventures	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	40202990	01	4020299001	
Pasture Income	40202990	02	4020299002	
Warehousing Fees	40202990	03	4020299003	
Other Business Income	40202990	99	4020299099	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Assistance/Subsidy from	40300000	00	4030000000	PPSAS 23
Assistance/Subsidy from	40301000	00	4030100000	
Subsidy from National Government	40301010	00	4030101000	
Assistance 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	
Subsidy from Regional Office/Staff Bureau	40301070	00	4030107000	
 Shares, Grants and Donations	40400000	00	4040000000	PPSAS 23
Shares	40401000	00	4040100000	
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 ECOZONES 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 Government-Owned or Controlled Corporations	40401030	00	4040103000	
Share from Internal Revenue Collections	40401050	00	4040105000	
Donations	40402000	00	4040200000	
Donations in Cash	40402010	00	4040201000	
Donations in Kind	40402020	00	4040202000	
Grants	40403000	00	4040300000	
Grants in Cash	40403010	00	4040301000	
Grants in cash from domestic sources	40403010	01	4040301001	
Grants in cash from foreign sources	40403010	02	4040301002	
Grants in Kind	40403020	00	4040302000	
Grants in kind from domestic sources	40403020	01	4040302001	
Grants in kind from foreign sources	40403020	02	4040302002	
 Gains				
Gains	40500000	00	4050000000	
Gain on Foreign Exchange (FOREX)	40501010	00	4050101000	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
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	4050101000	
Gain from Changes in Fair Value of Financial Instruments	40501110	00	4050111000	
Gain on Initial Recognition of Agricultural Produce	40501120	00	4050112000	
Gain on Sale of Unserviceable Property	40501130	00	4050113000	
Other Gains	40501990	00	4050199000	
Non-Operating Income	40600000	00	4060000000	
Sale of Assets	40601000	00	4060100000	PPSAS 9
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Property	40601010	00	4060101000	
Reversal of Impairment Loss	40602000	00	4060200000	
Reversal of Impairment Loss	40602010	00	4060201000	
Miscellaneous Income	40699000	00	4069900000	
Proceeds from Insurance/Indemnities	40699010	00	4069901000	
Miscellaneous Income	40699990	00	4069999000	
Expenses	50000000	00	5000000000	
Personnel Services	50100000	00	5010000000	
Salaries and Wages	50101000	00	5010100000	
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	
Salaries and Wages-Substitute Teachers	50101030	00	5010103000	
Other Compensation	50102000	00	5010200000	
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	

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

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
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	
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	
Year-End Bonus-Civilian	50102140	01	5010214001	
Year-End 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	
Mid-Year Bonus	50102160	00	5010216000	
Mid-Year Bonus-Civilian	50102160	01	5010216001	
Mid-Year Bonus-Military/Uniformed Personnel	50102160	02	5010216002	
Other Bonuses and Allowances	50102990	00	5010299000	
Per Diems-Civilian	50102990	01	5010299001	
Allowance of PAO Lawyers and Employees Assigned	50102990	02	5010299002	

Account Title	RCA Code	UACS Sub- Object Code	UACS Object Code	Covering PPSAS
in Night Courts-Civilian				
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	50102990	16	5010299016	
Special Group Term Insurance-Duty Based Allowance- Military/Uniformed Personnel	50102990	17	5010299017	
Sea Duty Pay--Duty Based Allowance- Military/Uniformed Personnel	50102990	18	5010299018	
Combat Incentive Pay-Duty Based Allowance- Military/Uniformed Personnel	50102990	19	5010299019	
Reenlistment Pay-Duty Based Allowance- Military/Uniformed Personnel	50102990	20	5010299020	
Other Subsistence Allowance-Duty Based Allowance- Military/Uniformed Personnel	50102990	21	5010299021	
Training Subsistence Allowance-Duty Based Allowance-Military/Uniformed Personnel	50102990	22	5010299022	
Civil Disturbance Control Subsistence Allowance-Duty Based Allowance-Military/Uniformed Personnel	50102990	23	5010299023	
Subsistence of Detainees-Duty Based Allowance- Military/Uniformed Personnel	50102990	24	5010299024	
Hardship Allowance-Duty Based Allowance- Military/Uniformed Personnel	50102990	25	5010299025	
Combat Duty Pay-Duty Based Allowance- Military/Uniformed Personnel	50102990	26	5010299026	
Incentive Pay-Duty Based Allowance- Military/Uniformed Personnel	50102990	27	5010299027	
Instructor's Duty Pay-Duty Based Allowance- Military/Uniformed Personnel	50102990	28	5010299028	
Reservist's Pay-Duty Based Allowance- Military/Uniformed Personnel	50102990	29	5010299029	
Medal of Valor Award-Duty Based Allowance- Military/Uniformed Personnel	50102990	30	5010299030	
Hospitalization Expenses-Duty Based Allowance- Military/Uniformed Personnel	50102990	31	5010299031	
Specialist's Pay-Duty Based Allowance- Military/Uniformed Personnel	50102990	32	5010299032	
Parachutist Pay-Duty Based Allowance- Military/Uniformed Personnel	50102990	33	5010299033	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Provisional Allowance–Military/Uniformed Personnel	50102990	34	5010299034	
Officers' Allowance–Military/Uniformed Personnel	50102990	35	5010299035	
Anniversary Bonus–Civilian	50102990	38	5010299038	
Anniversary Bonus–Military/Uniformed Personnel	50102990	39	5010299039	
Personnel Benefit Contributions	50103000	00	5010300000	
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	50104000	00	5010400000	
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	
Lump-sum for Filling of Positions-Civilian	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	
Lump-sum for Filing of Positions-Military/Uniformed	50104990	14	5010499014	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Personnel				
Loyalty Award-Civilian	50104990	15	5010499015	
Other Personnel Benefits	50104990	99	5010499099	
Maintenance and Other Operating Expenses	50200000	00	5020000000	
Traveling Expenses	50201000	00	5020100000	PPSAS 1
Traveling Expenses-Local	50201010	00	5020101000	
Traveling Expenses-Foreign	50201020	00	5020102000	
Training and Scholarship Expenses	50202000	00	5020200000	PPSAS 1
Training Expenses	50202010	00	5020201000	
ICT Training Expenses	50202010	01	5020201001	
Training Expenses	50202010	02	5020201002	
Scholarship Grants/Expenses	50202020	00	5020202000	
Supplies and Materials Expenses	50203000	00	5020300000	PPSAS 1
Office Supplies Expenses	50203010	00	5020301000	
ICT Office Supplies Expenses	50203010	01	5020301001	
Office Supplies Expenses	50203010	02	5020301002	
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	
Medical Equipment	50203210	10	5020321010	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Printing Equipment	50203210	11	5020321011	
Sports Equipment	50203210	12	5020321012	
Technical and Scientific Equipment	50203210	13	5020321013	
Other Equipment	50203210	99	5020321099	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	00	5020322000	
Furniture and Fixtures	50203220	01	5020322001	
Books	50203220	02	5020322002	
Agricultural Produce Expenses	50203230	00	5020323000	
Aquaculture Produce Expenses	50203240	00	5020324000	
Prisoner Medical Support Expenses	50203290	00	5020329000	
Other Supplies and Materials Expenses	50203990	00	5020399000	
Utility Expenses	50204000	00	5020400000	PPSAS 1
Water Expenses	50204010	00	5020401000	
Electricity Expenses	50204020	00	5020402000	
Gas/Heating Expenses	50204030	00	5020403000	
Other Utility Expenses	50204990	00	5020499000	
Communications Expenses	50205000	00	5020500000	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	50206000	00	5020600000	
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	50207000	00	5020700000	PPSAS 31/17
Survey Expenses	50207010	00	5020701000	
ICT Survey Expenses	50207010	01	5020701001	
Survey Expenses	50207010	02	5020701002	
Research, Exploration and Development Expenses	50207020	00	5020702000	
ICT Research, Exploration and Development Expenses	50207020	01	5020702001	
Research, Exploration and Development Expenses	50207020	02	5020702002	
Demolition/Relocation and Desilting/Drilling/Dredging Expenses	50208000	00	5020800000	
Demolition and Relocation Expenses	50208010	00	5020801000	
Desilting, Drilling and Dredging Expenses	50208020	00	5020802000	
Generation, Transmission and Distribution Expenses	50209000	00	5020900000	PPSAS 1
Generation, Transmission and Distribution Expenses	50209010	00	5020901000	
ICT Generation, Transmission and Distribution	50209010	01	5020901001	

Account Title	RCA Code	UACS Sub- Object Code	UACS Object Code	Covering PPSAS
Expenses				
Generation, Transmission and Distribution Expenses	50209010	02	5020901002	
Confidential, Intelligence and Extraordinary Expenses	50210000	00	5021000000	PPSAS 1
Confidential Expenses	50210010	00	5021001000	
Intelligence Expenses	50210020	00	5021002000	
Extraordinary and Miscellaneous Expenses	50210030	00	5021003000	
Professional Services	50211000	00	5021100000	
Legal Services	50211010	00	5021101000	
Auditing Services	50211020	00	5021102000	
Consultancy Services	50211030	00	5021103000	
ICT Consultancy Services	50211030	01	5021103001	
Consultancy Services	50211030	02	5021103002	
Other Professional Services	50211990	00	5021199000	
General Services	50212000	00	5021200000	
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	50213000	00	5021300000	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	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
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	
Communications 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	
Medical Equipment	50213050	11	5021305011	
Printing Equipment	50213050	12	5021305012	
Sports Equipment	50213050	13	5021305013	
Technical and Scientific Equipment	50213050	14	5021305014	
Other 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	
ICT Machinery and Equipment	50213080	04	5021308004	
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	99	5021309099	
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	99	5021310099	
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	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Agricultural and Forestry Equipment	50213210	04	5021321004	
Marine and Fishery Equipment	50213210	05	5021321005	
Airport Equipment	50213210	06	5021321006	
Communications 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 Equipment	50213210	99	5021321099	
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	50213220	00	5021322000	
Furniture and Fixture	50213220	01	5021322001	
Books	50213220	02	5021322002	
Repairs and Maintenance-Others	50213980	00	5021398000	
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	
Assistance/Subsidy to	50214000	00	5021400000	
Subsidy to National Government Agencies	50214010	00	5021401000	
Assistance to Other National Government Agencies	50214020	00	5021402000	
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	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
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	
Assistance to Non-Government Organizations/Civil Society Organizations	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	50215000	00	5021500000	
Taxes, Duties and Licenses	50215010	00	5021501000	
Taxes, Duties and Licenses	50215010	01	5021501001	
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	50299000	00	5029900000	
Advertising, Promotional and Marketing 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	
Rents-ICT Machinery and Equipment	50299050	08	5029905008	
Membership Dues and Contributions to Organizations	50299060	00	5029906000	
Subscription Expenses	50299070	00	5029907000	
ICT Software Subscription	50299070	01	5029907001	
Data Center Service	50299070	02	5029907002	
Cloud Computing Service	50299070	03	5029907003	
Library and Other Reading Materials Subscription Expenses	50299070	04	5029907004	
Other Subscription Expenses	50299070	99	5029907099	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Donations	50299080	00	5029908000	
Litigation/Acquired Assets Expenses	50299090	00	5029909000	
Loss on Guaranty	50299100	00	5029910000	
Legal Defense Expense	50299210	00	5029921000	
Bank Transaction Fee	50299220	00	5029922000	
Other Maintenance and Operating Expenses	50299990	00	5029999000	
Website Maintenance	50299990	01	5029999001	
Other Maintenance and Operating Expenses	50299990	99	5029999099	
Financial Expenses				
Financial Expenses	50300000	00	5030000000	
Management Supervision/Trusteeship Fees	50301010	00	5030101000	
Interest Expenses	50301020	00	5030102000	
Interest Paid to Non Residents	50301020	01	5030102001	
Interest Paid to Residents other than General Government	50301020	02	5030102002	
Interest Paid to other General Government Units	50301020	03	5030102003	
Interest Expense-Others	50301020	04	5030102004	
Guarantee Fees	50301030	00	5030103000	
Bank Charges-Loans/Borrowings	50301040	00	5030104000	
Commitment Fees	50301050	00	5030105000	
Other Financial Charges	50301990	00	5030199000	
Direct Costs	50400000	00	5040000000	
Cost of Goods Manufactured	50401000	00	5040100000	
Direct Labor	50401010	00	5040101000	
Manufacturing Overhead	50401020	00	5040102000	
Cost of Sales				
Cost of Sales	50402010	00	5040201000	
Non-Cash Expenses	50500000	00	5050000000	
Depreciation	50501000	00	5050100000	PPSAS 17
Depreciation-Investment Property	50501010	00	5050101000	
Depreciation-Land Improvements	50501020	00	5050102000	
Aquaculture Structures	50501020	01	5050102001	
Reforestation Projects	50501020	02	5050102002	
Other Land Improvements	50501020	99	5050102099	
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	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
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	
Communications 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	
Sports Equipment	50501050	13	5050105013	
Technical and Scientific Equipment	50501050	14	5050105014	
Other 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	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
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	99	5050109099	
Depreciation-Heritage Assets	50501100	00	5050110000	
Historical Buildings	50501100	01	5050110001	
Works of Arts and Archeological Specimens	50501100	02	5050110002	
Other Heritage Assets	50501100	99	5050110099	
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	5050111099	
Depreciation-Bearer Biological Assets	50501130	00	5050113000	
Depreciation-Bearer Trees, Plants and Crops	50501140	00	5050114000	
Depreciation-Other Property, Plant and Equipment	50501990	00	5050199000	
Work/Zoo Animals	50501990	01	5050199001	
Other Property, Plant and Equipment	50501990	99	5050199099	
Amortization	50502000	00	5050200000	
Amortization-Intangible Assets	50502010	00	5050201000	PPSAS 31
Patents/Copyrights	50502010	01	5050201001	
Computer Software	50502010	02	5050201002	
Websites	50502010	03	5050201003	
Other Intangible Assets	50502010	99	5050201099	
Amortization-Service Concession-Intangible Assets	50502020	00	5050202000	
Impairment Loss	50503000	00	5050300000	
Impairment Loss-Financial Assets Held to Maturity	50503010	00	5050301000	PPSAS 12,16, 21, 29,31
Impairment Loss-Loans and Receivables	50503020	00	5050302000	
Impairment Loss-Lease Receivables	50503030	00	5050303000	
Impairment Loss-Investments in Government-Owned or Contolled Corporations	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	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
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-Other Assets	50503990	00	5050399000	
Losses	50504000	00	5050400000	
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	
Share in the Loss of the Joint Ventures	50504200	00	5050420000	
Loss on Sale of Unserviceable Property	50504250	00	5050425000	
Other Losses	50504990	00	5050499000	
Capital Outlays (Budgetary Accounts)	50600000	00	5060000000	
Investment Outlay	50601000	00	5060100000	
Investment in Government-Owned and/or Controlled Corporations	50601010	00	5060101000	
Investment in Government-Owned and/or Controlled Corporations	50601010	01	5060101001	
Road Networks	50601010	02	5060101002	
Flood Control Systems	50601010	03	5060101003	
Sewer Systems	50601010	04	5060101004	
Water Supply Systems	50601010	05	5060101005	
Power Supply Systems	50601010	06	5060101006	
Communications Networks	50601010	07	5060101007	
Seaport Systems	50601010	08	5060101008	
Airport Systems	50601010	09	5060101009	

Account Title	RCA Code	UACS Sub- Object Code	UACS Object Code	Covering PPSAS
Parks, Plazas and Monuments	50601010	10	5060101010	
Other Infrastructure Assets	50601010	99	5060101099	
Investment in Associates	50601020	00	5060102000	
Loans Outlay	50602000	00	5060200000	
Loans Outlay	50602000	00	5060200000	
Loans Outlay - Government-Owned and/or Controlled Corporations	50602010	00	5060201000	
Loans Outlay - Local Government Units	50602020	00	5060202000	
Loans Outlay - Others	50602990	00	5060299000	
Investment Property Outlay	50603000	00	5060300000	
Land and Buildings Outlay	50603010	00	5060301000	
Investment Property-Land	50603010	01	5060301001	
Investment Property-Buildings	50603010	02	5060301002	
Property, Plant and Equipment Outlay	50604000	00	5060400000	
Land Outlay	50604010	00	5060401000	
Land	50604010	01	5060401001	
Land Improvements Outlay	50604020	00	5060402000	
Aquaculture Structures	50604020	01	5060402001	
Reforestation Projects	50604020	02	5060402002	
Other Land Improvements	50604020	99	5060402099	
Infrastructure Outlay	50604030	00	5060403000	
Road Networks	50604030	01	5060403001	
Flood Control Systems	50604030	02	5060403002	
Sewer Systems	50604030	03	5060403003	
Water Supply Systems	50604030	04	5060403004	
Power Supply Systems	50604030	05	5060403005	
Communications Networks	50604030	06	5060403006	
Seaport Systems	50604030	07	5060403007	
Airport Systems	50604030	08	5060403008	
Parks, Plazas and Monuments	50604030	09	5060403009	
Other Infrastructure Assets	50604030	99	5060403099	
Building and Other Structures Outlay	50604040	00	5060404000	
Buildings	50604040	01	5060404001	
School Buildings	50604040	02	5060404002	
Hospitals and Health Centers	50604040	03	5060404003	
Markets	50604040	04	5060404004	
Slaughterhouses	50604040	05	5060404005	
Hostels and Dormitories	50604040	06	5060404006	
Ground Water Monitoring Stations	50604040	07	5060404007	
Other Structures	50604040	99	5060404099	
Machinery and Equipment Outlay	50604050	00	5060405000	
Machinery	50604050	01	5060405001	
Office Equipment	50604050	02	5060405002	

Account Title	RCA Code	UACS Sub-Object Code	UACS Object Code	Covering PPSAS
Information and Communications Technology Equipment	50604050	03	5060405003	
Agricultural and Forestry Equipment	50604050	04	5060405004	
Marine and Fishery Equipment	50604050	05	5060405005	
Airport Equipment	50604050	06	5060405006	
Communications Equipment	50604050	07	5060405007	
Construction and Heavy Equipment	50604050	08	5060405008	
Disaster Response and Rescue Equipment	50604050	09	5060405009	
Military, Police and Security Equipment	50604050	10	5060405010	
Medical Equipment	50604050	11	5060405011	
Printing Equipment	50604050	12	5060405012	
Sports Equipment	50604050	13	5060405013	
Technical and Scientific Equipment	50604050	14	5060405014	
ICT Software	50604050	15	5060405015	
Other Machinery and Equipment	50604050	99	5060405099	
Transportation Equipment Outlay	50604060	00	5060406000	
Motor Vehicles	50604060	01	5060406001	
Trains	50604060	02	5060406002	
Aircrafts and Aircrafts Ground Equipment	50604060	03	5060406003	
Watercrafts	50604060	04	5060406004	
Other Transportation Equipment	50604060	99	5060406099	
Furniture, Fixtures and Books Outlay	50604070	00	5060407000	
Furniture and Fixtures	50604070	01	5060407001	
Books	50604070	02	5060407002	
Heritage Assets	50604080	00	5060408000	
Historical Buildings	50604080	01	5060408001	
Works of Arts and Archeological Specimens	50604080	02	5060408002	
Other Heritage Assets	50604080	99	5060408099	
Other Property, Plant and Equipment Outlay	50604090	00	5060409000	
Work/Zoo Animals	50604090	01	5060409001	
Other Property, Plant and Equipment	50604090	99	5060409099	
Biological Assets Outlay	50605000	00	5060500000	
Bearer Biological Assets	50605010	00	5060501000	
Breeding Stocks	50605010	01	5060501001	
Livestock	50605010	02	5060501002	
Trees, Plants and Crops	50605010	03	5060501003	
Aquaculture	50605010	04	5060501004	
Other Bearer Biological Assets	50605010	99	5060501099	
Intangible Assets Outlay	50606000	00	5060600000	
Patents/Copyrights	50606010	00	5060601000	
Computer Software	50606020	00	5060602000	
Other Intangible Assets	50606990	00	5060699000	

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 Code</i>	10101010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount of collections with the Collecting Officers for remittance to the Treasurer of the Philippines (TOP)/ deposit to AGDBs. This includes unremitted collections of collecting officers who are no longer designated as such, whether in active service or separated from the service. This account is credited for remittance to the TOP/deposit to AGDBs, adjustment due to incurrence of cash shortage by the collecting officer, relief of accountability or restitution of misappropriated collections.

<i>Account Title</i>	Petty Cash
<i>Account Code</i>	10101020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount granted to duly designated Petty Cash Custodian (PCC) for payment of authorized petty or miscellaneous expenses which cannot be conveniently paid through checks or Advice to Debit Account (ADA). This includes replenishments made during the year pertaining to prior year's expenses charged to the fund and recognized at the end of the preceding year. This also includes unliquidated funds of PCCs who are no longer designated as such, whether in active service or separated from the service. This account is credited for refund and liquidation of cash advance every time there is a change of PCC. This account is also credited upon recognition of expenses charged to the fund which remained unreplenished at year end.

02 Cash in Bank-Local Currency

<i>Account Title</i>	Cash in Bank-Local Currency, Bangko Sentral ng Pilipinas
<i>Account Code</i>	10102010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited by the Bureau of the Treasury (BTr) to recognize deposits with the Bangko Sentral ng Pilipinas (BSP) for the operation of the Treasury Single Account (TSA); other deposits to the BSP of 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. This account is also debited by other government agencies authorized to maintain deposits with the BSP. This account is credited for fund transfers to Authorized Government Servicing Banks (AGSBs) for the TSA operation, special/ imprest accounts for projects

financed by foreign loans and grants, and other accounts of the TOP; withdrawals of investments and maturities of National Government (NG) funds and NG-managed funds; coupon payments for Treasury Bonds; debt service payments for NG and NG-relent loans; and advances for NG-relent and guaranteed loans of GFIs/GOCCs, among others.

<i>Account Title</i>	Cash in Bank-Local Currency, Current Account
<i>Account Code</i>	10102020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 other transactions covered by credit advices/memos received from the AGDBs. This account is credited for check disbursements and other transactions covered by debit advices/memos received from the AGDBs.

For the Head/Central/Main/Regional/Division Office of operating/field units and foreign posts not maintaining complete set of books of accounts, this account is debited for bank-to-bank transfers of cash to such operating/field units and foreign posts for operating expenses, payroll, and special purpose/time-bound undertakings, which are disbursed through checks. This account is credited for disbursements made by operating units based on the copy of the Cash in Bank Register (CBReg) and supporting documents submitted to the accounting units of their respective Head/Central/Main/ Regional/Division Offices.

In the BTr-NG books, this account is debited to recognize replenishments of Modified Disbursement System (MDS) negotiated checks and fund transfers from other cash accounts of the TOP. This account is credited for withdrawals for negotiated 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 Code</i>	10102030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account may also be maintained by the BIR, BOC and other duly authorized agencies for amounts held in escrow and other purposes. This account is credited 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, remittance to the BTr of income resulting from decided cases in favor of the government or other charges thereto.

03 Cash in Bank-Foreign Currency

<i>Account Title</i>	Cash in Bank-Foreign Currency, Bangko Sentral Ng Pilipinas
<i>Account Code</i>	10103010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize in the books of the BTr/authorized agency foreign currency deposits to the BSP of proceeds from foreign borrowings and grants, proceeds from maturities of investments in foreign currencies, among others. This account is credited 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 Code</i>	10103020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is credited for transfer of foreign currency to the agency's account.

<i>Account Title</i>	Cash in Bank-Foreign Currency, Savings Account
<i>Account Code</i>	10103030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is credited for withdrawals from Special/Imprest Accounts; investments in foreign currencies; and fund transfers to other foreign currency accounts with AGDBs.

04 Treasury/Agency Cash Accounts

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

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

<i>Account Title</i>	Cash-Treasury/Agency Deposit, Special Account
<i>Account Code</i>	10104020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount of collections remitted to the BTr under the Special Account in the General Fund (SAGF) and adjustments for lapsed NCA. This account is credited to recognize receipt of NCA and upon closing of the SAGF.
	In the BTr books, this account is credited for remittance made by NGAs for SAGF. This account debited for replenishments of agencies' negotiated checks charged to MDS-Special Account.
<i>Account Title</i>	Cash-Treasury/Agency Deposit, Trust
<i>Account Code</i>	10104030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the trust receipts/collections and trust funds remitted to the BTr and adjustments for lapsed NCA. This account is credited to recognize receipt of NCA and upon closing of the trust account.
	In the BTr books, this account is credited for remittance made by NGAs for trust receipts/collections and trust funds. This account 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 Code</i>	10104040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the NCA received for its operating requirements. This account is credited upon issue 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 Code</i>	10104050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the NCA received for SAGF. This account is credited upon issue 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 Code</i>	10104060
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the NCA received for trust receipts/fund transfers deposited with the National Treasury (NT). This account is credited upon issuance of MDS checks and reversion of lapsed NCA with a corresponding debit to Cash-Treasury/Agency Deposit, Trust account.
<i>Account Title</i>	Cash-Tax Remittance Advice
<i>Account Code</i>	10104070
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the constructive receipts of NCA for TRA in the remitting agency books. This account is credited for

constructive remittances of taxes and customs duties to BIR and BOC through TRA.

In the BIR and BOC books, this account is debited for the constructive receipt of tax revenue and customs duties through TRA, and this account is credited for the year-end closing to Accumulated Surplus/(Deficit).

In the books of the BTr, this account is credited for the constructive receipt of tax revenue and customs duties through TRA, and this account is debited for the year-end closing to Accumulated Surplus/(Deficit)

<i>Account Title</i>	Cash-Constructive Income and Other Remittances
<i>Account Code</i>	10104080
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize constructive remittance of income by Foreign Service Posts. This also includes constructive remittance of other income and refunds of overpayment of expenses which were deducted from claims of employees/contractors/suppliers. This account is credited upon adjustment at year-end.

<i>Account Title</i>	Cash-Constructive Disbursements
<i>Account Code</i>	10104090
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize non-cash disbursements effected through deduction from claims (salary deduction, deduction from payments to contractors/supplies, etc.) of any amount due the Government such as overpayment of personnel benefits or expenses, restitution for loss of government property, liquidated damages and similar claims, among others. This account is debited upon adjustment at year end.

05 Cash Equivalents

<i>Account Title</i>	Treasury Bills
<i>Account Code</i>	10105010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize amounts placed in a short maturity, three months or less from the date of acquisition, treasury bills issued by the National Government thru the BTr. This account is credited when the rights to the cash flows have expired or transferred to another party thru resale or other disposition.

<i>Account Title</i>	Time Deposits-Local Currency
<i>Account Code</i>	10105020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize authorized placements of cash in local currency with AGDBs for a period of 90 days or less. This account is credited for withdrawal of placements.

<i>Account Title</i>	Time Deposits-Foreign Currency
<i>Account Code</i>	10105030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize placements of cash in foreign currency with AGDBs for a period of 90 days or less. This account is credited for withdrawal of placements.

02 Investments

01 Financial Assets at Fair Value Through Surplus or Deficit

<i>Account Title</i>	Financial Assets Held for Trading
<i>Account Code</i>	10201010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is credited 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 Code</i>	10201020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is credited 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 Code</i>	10201030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize financial instruments or other contracts acquired or incurred principally for the purpose of selling or repurchasing it in the near future. This account is credited 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 Code</i>	10201040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is credited 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 Code</i>	10202010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize money invested in treasury bills with 91 days and above maturity issued by the National Government thru the BTr. This account is credited 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 Code</i>	10202012
<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. This account is debited 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 Code</i>	10202020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the money invested in treasury bills with 91 days and above maturity issued by foreign countries. This account is credited 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 Code</i>	10202022
<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. This account is debited 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 Code</i>	10202030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize investment in bonds issued by the BTr and other local government treasury. This account is credited 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 Code</i>	10202032
<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. This account debited 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 Code</i>	10202040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the money invested in bonds issued by treasury of foreign governments. This account is credited 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 Code</i>	10202042
<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. This account is debited 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 Code</i>	10203010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is credited upon sale, transfers and write-off.

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

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

04 Investments in Government-Owned or Controlled Corporations

<i>Account Title</i>	Investments in Government-Owned or Controlled Corporations
<i>Account Code</i>	10204010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize interests of NGAs and/or NG equity in capital stocks of GFIs/GOCCs, and acquired entities. This account is credited upon receipt of the return of investments, sale, transfers and write-off.

<i>Account Title</i>	Allowance for Impairment-Investments in Government-Owned or Controlled Corporations
<i>Account Code</i>	10204012
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited upon set-up of impairment loss of investments/interests in GOCCs. This account is debited upon receipt of the return of investments, sale, transfers, reversal of impairment loss, and write-off.

05 Investments in Joint Ventures

<i>Account Title</i>	Investments in Joint Ventures
<i>Account Code</i>	10205010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize money and/or other assets invested for joint venture projects with entities that are neither a subsidiary nor associate. It is also used to recognize the share in the profit of joint venture where the agency has joint control. This account shall only be

used when the joint arrangement is classified as Joint Venture. This account is credited upon receipt of the return of the investment, sale, transfers, write-off and share in the loss of joint venture.

<i>Account Title</i>	Allowance for Impairment-Investments in Joint Ventures
<i>Account Code</i>	10205012
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to reduce the amount of investments in joint ventures due to impairment. This account is debited upon receipt of the return of the investment, sale, transfers, reversal of impairment loss, and write-off.

07 Sinking Fund

<i>Account Title</i>	Sinking Fund
<i>Account Code</i>	10207010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is credited for payment of bond interest expenses and principal.

11 Investments in Time Deposits

<i>Account Title</i>	Investments in Time Deposits-Local Currency
<i>Account Code</i>	10211010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize authorized placements in time deposits of cash in local currency with AGDBs for a period of 91 days or more. This account is credited for withdrawal of placements.

<i>Account Title</i>	Investments in Time Deposits-Foreign Currency
<i>Account Code</i>	10211020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize authorized placements in time deposits of cash in foreign currency with AGDBs and foreign banks for a period of 91 days or more. This account is credited for withdrawal of placements.

03 Receivables

01 Loans and Receivable Accounts

<i>Account Title</i>	Accounts Receivable
<i>Account Code</i>	10301010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount due from customers arising from regular trade and business transactions. This account is credited upon collection, transfers, write-off, and/or adjustments of receivables.

<i>Account Title</i>	Allowance for Impairment-Accounts Receivable
<i>Account Code</i>	10301012
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited upon recognition of impairment which may arise

from non-collection. This account is debited upon collection, transfers, reversal of impairment, write-off, and/or adjustments of receivables.

<i>Account Title</i>	Notes Receivable
<i>Account Code</i>	10301020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is credited upon encashment of notes, transfers, write-off, and/or adjustments.

<i>Account Title</i>	Allowance for Impairment-Notes Receivable
<i>Account Code</i>	10301022
<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. This account is debited upon encashment of notes, transfers, reversal of impairment, write-off, and/or adjustments.

<i>Account Title</i>	Loans Receivable-Government-Owned or Controlled Corporations
<i>Account Code</i>	10301030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is credited for receipt of loan repayments, transfers or write-off and NG advances for principal repayments on relent loans of GFIs/GOCCs, and/or adjustments..

<i>Account Title</i>	Allowance for Impairment-Loans Receivable-Government-Owned or Controlled Corporations
<i>Account Code</i>	10301032
<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. This account is debited upon receipt of loan repayments, transfers, reversal of impairment, write-off, and/or adjustments.

<i>Account Title</i>	Loans Receivable-Local Government Units
<i>Account Code</i>	10301040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize amounts of credit extended to local government units covered by loan agreements. This account is credited upon receipt of loan repayments, transfer, write-off, and/or adjustments.

<i>Account Title</i>	Allowance for Impairment-Loans Receivable-Local Government Units
<i>Account Code</i>	10301042
<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. This account is debited upon receipt of loan repayments, transfers, reversal of impairment, write-off, and/or adjustments.

<i>Account Title</i>	Interests Receivable
<i>Account Code</i>	10301050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize amounts of accrued interests on advances, investments, and loans and receivables. This account is credited upon receipt of interests, transfers, write-off, and/or adjustments.
<i>Account Title</i>	Allowance for Impairment-Interests Receivable
<i>Account Code</i>	10301052
<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 receivable. This account is debited upon receipt of interests, transfers, reversal of impairment, write-off, and/or adjustments.
<i>Account Title</i>	Dividends Receivable
<i>Account Code</i>	10301060
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited by the BTr to recognize dividends earned but not yet received on NG equity in GFIs/GOCCs and capital stocks of FFIIs of which the NG is a member. This account is credited upon receipt of dividends, transfers, write-off, and/or adjustments.
<i>Account Title</i>	Tax Receivable
<i>Account Code</i>	10301210
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount of receivables accruing to the agency that are legally collectible from the taxpayers who failed to pay the same within the time prescribed for its payment arising from a self-assessed tax, or a deficiency tax assessment issued by the Bureau of Internal Revenue, plus penalties, interests and surcharges related thereto in accordance with the National Internal Revenue Code of 1997, as amended. This includes income tax, business tax, excise tax, import duties, among others. This account is credited upon collection/settlement, levy/distrain/forfeiture of property, write-off, decision of proper authority/court against the tax due, prescription, insolvency of taxpayers, and other such cases which render the tax due legally uncollectible.
<i>Account Title</i>	Allowance for Impairment-Tax Receivable
<i>Account Code</i>	10301212
<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 tax receivable. This account is debited upon collection/settlement, reversal of impairment, write-off, and/or adjustments.
<i>Account Title</i>	Receivables from Joint Ventures
<i>Account Code</i>	10301220
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize receivables from joint ventures which include, among others, expenses paid in advance by the venturer for the account of the joint venture. This account is credited for receipt of payment, settlement, adjustments, write-off, and/or adjustments.

<i>Account Title</i>	Allowance for Impairment-Receivables from Joint Ventures
<i>Account Code</i>	10301222
<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 receivables from joint ventures. This account is debited upon receipt of payment, settlement, reversal of impairment, write-off, and/or adjustments.
<i>Account Title</i>	Receivables from Joint Operators
<i>Account Code</i>	10301230
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize receivables from joint operators such as share in the assets acquired and expenses paid in advance by another joint operator. This account is credited for receipt of payment, settlement, adjustments, write-off, and/or adjustments.
<i>Account Title</i>	Allowance for Impairment-Receivables from Joint Operators
<i>Account Code</i>	10301232
<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 receivables from joint operators. This account is debited upon receipt of payment, settlement, reversal of impairment, write-off, and/or adjustments.
<i>Account Title</i>	Service Concession Arrangements Receivable
<i>Account Code</i>	10301240
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize receivable from operator pertaining to income/revenue collected but not yet remitted to the grantor. This account is credited upon collection, transfers, write-off, and/or adjustments.
<i>Account Title</i>	Allowance for Impairment-Service Concession Arrangements Receivable
<i>Account Code</i>	10301242
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to reduce the receivable from service concession arrangements due to impairment which may arise from non-remittance of collections. This account is debited upon remittance of the collections, transfers, reversal of impairment loss, write-off, and/or adjustments.
<i>Account Title</i>	Receivables from Authorized Agent Banks (AABs)/Agents
<i>Account Code</i>	10301250
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize receivables from AABs/Agents for collection of National Government Agencies (NGAs) not yet credited to the account of the Treasury of the Philippines (ToP). This includes overpayment of bank charges. This account is credited once credited to the account of ToP.
<i>Account Title</i>	Loans Receivable-Others
<i>Account Code</i>	10301990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize amounts due from debtors and other agencies not falling under any of the specific receivable account. This account is credited upon collection of receivables, transfers, write-off,

and/or adjustments.

<i>Account Title</i>	Allowance for Impairment-Loans Receivable-Others
<i>Account Code</i>	10301992
<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. This account is debited upon collection of other loans receivables, transfers, reversal of impairment, write-off, and/or adjustments.

02 Lease Receivable

<i>Account Title</i>	Operating Lease Receivable
<i>Account Code</i>	10302010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the accrual of rental/lease income under operating lease agreements. This account is credited upon collection of rental income, write-off, and/or adjustments.

<i>Account Title</i>	Allowance for Impairment-Operating Lease Receivable
<i>Account Code</i>	10302012
<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. This account is debited upon receipt of the payment, reversal of impairment, write-off, and/or adjustments.

<i>Account Title</i>	Finance Lease Receivable
<i>Account Code</i>	10302020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited by the lessor to recognize receivables from transactions under a finance lease agreement. This account is credited upon collection of lease payments, write-off, and/or adjustments.

<i>Account Title</i>	Allowance for Impairment-Finance Lease Receivable
<i>Account Code</i>	10302022
<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. This account is debited upon receipt of payment, reversal of impairment, write-off, and/or adjustments.

03 Inter-Agency Receivables

<i>Account Title</i>	Due from National Government Agencies
<i>Account Code</i>	10303010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is credited upon receipt of goods/services, liquidation of fund transfers, receipt of payment, settlement, write-off, and/or adjustments.

<i>Account Title</i>	Allowance for Impairment-Due from National Government Agencies
<i>Account Code</i>	10303012
<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 receivables from national government agencies. This account is debited upon receipt of payment, settlement, reversal of impairment, write-off, and/or adjustments.
<i>Account Title</i>	Due from Government-Owned or Controlled Corporations
<i>Account Code</i>	10303020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize 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. This account is credited for the liquidation of fund transfers, receipt of guarantee fees, receipt of payment of advances and other receivables, settlement, write-off, and/or adjustments.
<i>Account Title</i>	Allowance for Impairment-Due from Government-Owned or Controlled Corporations
<i>Account Code</i>	10303022
<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 receivables from GOCCs. This account is debited upon receipt of payment, settlement, reversal of impairment, write-off, and/or adjustments.
<i>Account Title</i>	Due from Local Government Units
<i>Account Code</i>	10303030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize amount of fund transfers to the local government units (LGUs) for implementation of projects, share from LGUs income and other receivables. This account is credited for liquidation of fund transfers and receipt of share/payment for other receivables, write-off, and/or adjustments.
<i>Account Title</i>	Allowance for Impairment-Due from Local Government Units
<i>Account Code</i>	10303032
<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 receivables from LGUs. This account is debited upon receipt of payment, settlement, reversal of impairment, write-off, and/or adjustments.

04 Intra-Agency Receivables

<i>Account Title</i>	Due from Central Office
<i>Account Code</i>	10304010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize transfer of non-budgetary funds to the Central Office from the Regional Offices/Bureaus/Operating Units of NGAs. This account is credited for receipt of payment, liquidation, adjustments, write-off, and/or adjustments.

<i>Account Title</i>	Due from Bureaus
<i>Account Code</i>	10304020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize transfer of non-budgetary funds 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. This account is credited for receipt of payment, liquidation, write-off, and/or adjustments.

<i>Account Title</i>	Due from Regional Offices
<i>Account Code</i>	10304030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize transfer of non-budgetary funds to their Regional Offices from the Central Offices/Bureaus/Operating Units of NGAs. It also includes fund transfers to a Regional Office from another Regional Office of the same agency. This account is credited for receipt of payment, liquidation, write-off, and/or adjustments.

<i>Account Title</i>	Due from Operating/Field Units
<i>Account Code</i>	10304040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize transfer of non-budgetary funds to the Operating/Field Units with complete set of books from the Central/Regional Office/Bureaus of NGAs or other Operating/Field Units. It also includes fund transfers to an Operating/Field Unit from another Operating/Field Unit of the same agency. This account is credited for receipt of payment, liquidation, write-off, and/or adjustments.

<i>Account Title</i>	Due from Other Funds
<i>Account Code</i>	10304050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize transfers to other funds and/or receivables from other funds of the agency. This account is credited for receipt of payment, liquidation, write-off, and/or adjustments.

05 Other Receivables

<i>Account Title</i>	Receivables-Disallowances/Charges
<i>Account Code</i>	10399010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount of disallowances/charges in audit due from public/private individuals/entities which have become final and executory. This account is credited for settlement of disallowances/charges.

<i>Account Title</i>	Due from Officers and Employees
<i>Account Code</i>	10399020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize amount of claims from agency's officers and employees for overpayment (not covered by Notice of Disallowance), cash shortage, loss of assets and other bills issued by the agency, losses in excess of allowable variance between books and volumetric count of merchandise inventory and the like (not covered by Notice of Charge). This account is credited for receipt of payment, write-

off and approved relief from property accountability.

<i>Account Title</i>	Allowance for Impairment-Due from Officers and Employees
<i>Account Code</i>	10399022
<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 receivables from officers and employees. This account is debited upon receipt of payment, settlement, adjustment, reversal of impairment, write-off, and/or adjustments.

<i>Account Title</i>	Due from Non-Government Organizations/Civil Society Organizations
<i>Account Code</i>	10399030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize amount of advances granted to Non-Government Organizations (NGOs)/Civil Society Organizations (CSOs) for implementation of specific projects. This account is credited for liquidation, write-off, and/or adjustments.

<i>Account Title</i>	Allowance for Impairment-Due from Non-Government Organizations/Civil Society Organizations
<i>Account Code</i>	10399032
<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 receivables from NGOs/CSOs. This account is debited upon receipt of payment, settlement, adjustment, reversal of impairment, write-off, and/or adjustments.

<i>Account Title</i>	Other Receivables
<i>Account Code</i>	10399990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is credited for receipt of payment, liquidation, write-off, and/or adjustments.

<i>Account Title</i>	Allowance for Impairment-Other Receivables
<i>Account Code</i>	10399992
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to reduce the amount of other receivables due to impairment. This account is debited upon receipt of other receivables, transfers, reversal of impairment loss, write-off, and/or adjustments.

04 Inventories

01 Inventory Held for Sale

<i>Account Title</i>	Merchandise Inventory
<i>Account Code</i>	10401010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize cost of goods purchased/acquired/produced which are intended for sale in the ordinary course of business. This includes land/reclaimed land, equipment, forest products, seized, distrained, levied, forfeited and acquired property/assets in accordance with the NIRC, as amended, and other inventories for sale.

This account is credited for the sale, transfers, losses, write-down/impairment, other disposal, and/or adjustments.

<i>Account Title</i>	Allowance for Impairment-Merchandise Inventory
<i>Account Code</i>	10401012
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for any initial or subsequent write-down of obsolete/outdated, spoiled, spilled, shrunk and/or evaporated merchandise inventory to net realizable value. This also includes allowable variance between book and volumetric count of merchandise inventory. This account is debited upon disposal, derecognition of the merchandise inventory, reversal of impairment loss, and/or adjustments.

02 Inventory Held for Distribution

<i>Account Title</i>	Food Supplies for Distribution
<i>Account Code</i>	10402010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of food for distribution to private individuals/institutions or other government agencies. This account is credited upon distribution to end-users, transfers, losses, other disposal, and/or adjustments.

<i>Account Title</i>	Allowance for Impairment-Food Supplies for Distribution
<i>Account Code</i>	10402012
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for any initial or subsequent write-down of food supplies for distribution due to fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the food supplies for distribution, reversal of impairment loss, and/or adjustments.

<i>Account Title</i>	Welfare Goods for Distribution
<i>Account Code</i>	10402020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is credited upon distribution to end-users, transfers, losses, other disposal, and/or adjustments.

<i>Account Title</i>	Allowance for Impairment-Welfare Goods for Distribution
<i>Account Code</i>	10402022
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for any initial or subsequent write-down of welfare goods for distribution due to fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the welfare goods for distribution, reversal of impairment loss, and/or adjustments.

<i>Account Title</i>	Drugs and Medicines for Distribution
<i>Account Code</i>	10402030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of drugs and medicines purchased/received for distribution to private individuals/institutions or

other government agencies. This account is credited upon distribution to end-users, transfers, losses, other disposal, and/or adjustments.

Account Title Allowance for Impairment-Drugs and Medicines for Distribution
Account Code 10402032
Normal Balance Credit
Description This account is credited for any initial or subsequent write-down of drugs and medicines due to fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the drugs and medicines for distribution, reversal of impairment loss, and/or adjustments.

Account Title Medical, Dental and Laboratory Supplies for Distribution
Account Code 10402040
Normal Balance Debit
Description This account is debited to recognize the cost of medical, dental and laboratory supplies purchased/received for distribution to private individuals/institutions or other government agencies. This account is credited upon distribution to end-users, transfers, losses, other disposal, and/or adjustments.

Account Title Allowance for Impairment-Medical, Dental and Laboratory Supplies for Distribution
Account Code 10402042
Normal Balance Credit
Description This account is credited for any initial or subsequent write-down of medical, dental and laboratory supplies for distribution due to fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the medical, dental and laboratory supplies for distribution, reversal of impairment loss, and/or adjustments.

Account Title Agricultural and Marine Supplies for Distribution
Account Code 10402050
Normal Balance Debit
Description This account is debited to recognize the cost of fertilizers, pesticides and other marine and agricultural supplies for distribution to private individuals/institutions or other government agencies. This includes supplies for aquaculture researches, environment protection/preservations and the like. This account is credited upon distribution to end-users, transfers, losses, other disposal, and/or adjustments.

Account Title Allowance for Impairment-Agricultural and Marine Supplies for Distribution
Account Code 10402052
Normal Balance Credit
Description This account is credited for any initial or subsequent write-down of agricultural and marine supplies for distribution due to fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the agricultural and marine supplies for distribution, reversal of impairment loss, and/or adjustments.

Account Title Agricultural Produce for Distribution
Account Code 10402060
Normal Balance Debit
Description This account is debited to recognize the cost of agricultural produce for distribution to private individuals/institutions or other government

agencies. This includes livestock and poultry; crops and fruits; and other agricultural produce. This account is credited upon distribution to end-users, transfers, losses, other disposal, and/or adjustments.

Account Title Allowance for Impairment-Agricultural Produce for Distribution
Account Code 10402062
Normal Balance Credit
Description This account is credited for any initial or subsequent write-down of agricultural produce for distribution due to fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the agricultural produce for distribution, reversal of impairment loss, and/or adjustments.

Account Title Textbooks and Instructional Materials for Distribution
Account Code 10402070
Normal Balance Debit
Description This account is debited to recognize the cost of textbooks and instructional materials, brochures, pamphlets, flipcharts, video clips/slides, manuals, and the like, purchased/received for distribution to private individuals/ institutions or other government agencies. This account is credited upon distribution to end-users, transfers, losses, other disposal, and/or adjustments.

Account Title Allowance for Impairment-Textbooks and Instructional Materials for Distribution
Account Code 10402072
Normal Balance Credit
Description This account is credited for any initial or subsequent write-down of textbooks and instructional materials for distribution due to fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the textbooks and instructional materials for distribution, reversal of impairment loss, and/or adjustments.

Account Title Construction Materials for Distribution
Account Code 10402080
Normal Balance Debit
Description This account is debited to recognize the cost of construction materials for distribution to private institution or other government agencies. This account is credited upon distribution to end-users, transfers, losses, other disposal, and/or adjustments.

Account Title Allowance for Impairment-Construction Materials for Distribution
Account Code 10402082
Normal Balance Credit
Description This account is credited for any initial or subsequent write-down of construction materials for distribution due to fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the construction materials for distribution, reversal of impairment loss, and/or adjustments.

Account Title Property and Equipment for Distribution
Account Code 10402090
Normal Balance Debit
Description This account is debited to recognize the cost of property and equipment purchased/received for distribution to private individuals/institutions or

other government agencies. This account is credited upon distribution to end-users, transfers, losses, other disposal, and/or adjustments.

<i>Account Title</i>	Allowance for Impairment-Property and Equipment for Distribution
<i>Account Code</i>	10402092
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for any initial or subsequent write-down of property and equipment for distribution due to fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the property and equipment upon distribution, reversal of impairment loss, and/or adjustments.

<i>Account Title</i>	Aquaculture Produce for Distribution
<i>Account Code</i>	10402100
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of aquaculture produce for distribution to private individuals/institutions or other government agencies. This includes fishes, mollusks, crustaceans, aquatic plants, and the like. This account is credited upon distribution to end-users, transfers, losses, other disposal, and/or adjustments.

<i>Account Title</i>	Allowance for Impairment-Aquaculture Produce for Distribution
<i>Account Code</i>	10402102
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for any initial or subsequent write-down of aquaculture produce for distribution due to fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the aquaculture produce for distribution, reversal of impairment loss, and/or adjustments.

<i>Account Title</i>	Other Supplies and Materials for Distribution
<i>Account Code</i>	10402990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of purchased/acquired inventories not falling under any of the specific inventory accounts held for distribution to private individuals/institutions or other government agencies. This account is credited upon distribution to end-users, transfers, losses, other disposal, and/or adjustments.

<i>Account Title</i>	Allowance for Impairment-Other Supplies and Materials for Distribution
<i>Account Code</i>	10402992
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for any initial or subsequent write-down of other supplies and materials for distribution due to fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the other supplies and materials for distribution, reversal of impairment loss, and/or adjustments.

03 Inventory Held for Manufacturing

<i>Account Title</i>	Raw Materials Inventory
<i>Account Code</i>	10403010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of unprocessed materials that serve as component of produced goods. This account is credited for the

issuance of raw materials upon production, transfers, losses, other disposal, and/or adjustments.

<i>Account Title</i>	Allowance for Impairment-Raw Materials Inventory
<i>Account Code</i>	10403012
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for any initial or subsequent write-down of obsolete/outdated, spoiled, spilled, shrunk and/or evaporated raw materials inventory to net realizable value. This account is debited upon disposal, derecognition of the inventory, reversal of impairment loss, and/or adjustments.

<i>Account Title</i>	Work-in-Process Inventory
<i>Account Code</i>	10403020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize cost of goods still in the process of being manufactured or fabricated to produce an end product. This account is credited upon completion of the product/inventory, transfers, losses, other disposal, and/or adjustments.

<i>Account Title</i>	Allowance for Impairment-Work-in-Process Inventory
<i>Account Code</i>	10403022
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for any initial or subsequent write-down of obsolete/outdated, spoiled, spilled, shrunk and/or evaporated work-in-process inventory to fair value less costs to sell. This account is debited upon disposal, derecognition of the inventory or reversal of impairment loss, and/or adjustments.

<i>Account Title</i>	Finished Goods Inventory
<i>Account Code</i>	10403030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize cost of completed/manufactured product available for sale or use and still in the manufacturing plant/factory. This account is credited upon transfer to other inventory accounts, losses, other disposal, and/or adjustments.

<i>Account Title</i>	Allowance for Impairment-Finished Goods Inventory
<i>Account Code</i>	10403032
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for any initial or subsequent write-down of obsolete/outdated, spoiled, spilled, shrunk and/or evaporated finished goods inventory to fair value less costs to sell. This account is debited upon disposal, derecognition of the inventory, reversal of impairment loss, and/or adjustments.

04 Inventory Held for Consumption

<i>Account Title</i>	Office Supplies Inventory
<i>Account Code</i>	10404010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost or value of purchased/acquired office supplies such as bond papers, pens, inks, paper clips, staple wires, rulers, and the like. This account is credited for issues to end-users, transfers, losses, other disposal, and/or adjustments.

<i>Account Title</i>	Allowance for Impairment-Office Supplies Inventory
<i>Account Code</i>	10404012
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for any initial or subsequent write-down of office supplies inventory due to fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the office supplies inventory, reversal of impairment loss, and/or adjustments.
<i>Account Title</i>	Accountable Forms, Plates and Stickers Inventory
<i>Account Code</i>	10404020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of any readily negotiable financial forms or non-financial forms with pecuniary or other value after being completed and authorized which is acquired for government operation. These forms are sequentially or uniquely pre-numbered and either pre-printed or electronically produced. 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. Such forms need to be carefully monitored and controlled due to inherent risk of loss of public money or property which may be caused/may be a result of/by an offence (e.g., fraud, bribery, theft, collusion, etc.). This account is credited for issues to end-users, transfers, losses, other disposal, and/or adjustments.
<i>Account Title</i>	Allowance for Impairment- Accountable Forms, Plates and Stickers Inventory
<i>Account Code</i>	10404022
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for any initial or subsequent write-down of Accountable Forms, Plates and Stickers Inventory due to fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the inventory for consumption, reversal of impairment loss, and/or adjustments
<i>Account Title</i>	Non-Accountable Forms Inventory
<i>Account Code</i>	10404030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of non-accountable forms such as pre-printed application forms, tax returns forms, accounting forms and the like. This account is credited upon issues to end-users, transfers, losses, other disposal, and/or adjustments.
<i>Account Title</i>	Allowance for Impairment-Non-Accountable Forms Inventory
<i>Account Code</i>	10404032
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for any initial or subsequent write-down of Non-Accountable Forms Inventory due to fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the inventory for consumption, reversal of impairment loss, and/or adjustments.
<i>Account Title</i>	Animal/Zoological Supplies Inventory
<i>Account Code</i>	10404040
<i>Normal Balance</i>	Debit

<i>Description</i>	This account is debited 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. This account is credited upon issues to end-users, transfers, losses, other disposal, and/or adjustments.
<i>Account Title</i>	Allowance for Impairment-Animal/Zoological Supplies Inventory
<i>Account Code</i>	10404042
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for any initial or subsequent write-down of Animal/Zoological Supplies Inventory due to fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the inventory for consumption, reversal of impairment loss, and/or adjustments
<i>Account Title</i>	Food Supplies Inventory
<i>Account Code</i>	10404050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of food supplies for hospital/rehabilitation patients, jail inmates, and the like. This account is credited upon issues to end-users, transfers, losses, other disposal, and/or adjustments.
<i>Account Title</i>	Allowance for Impairment-Food Supplies Inventory
<i>Account Code</i>	10404052
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for any initial or subsequent write-down of Food Supplies Inventory due to fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the inventory for consumption, reversal of impairment loss, and/or adjustments.
<i>Account Title</i>	Drugs and Medicines Inventory
<i>Account Code</i>	10404060
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of drugs and medicines purchased/received for government operations. This account is credited for issues to end-users, transfers, losses, other disposal, and/or adjustments.
<i>Account Title</i>	Allowance for Impairment-Drugs and Medicines Inventory
<i>Account Code</i>	10404062
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for any initial or subsequent write-down of Drugs and Medicines Inventory due to fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the inventory for consumption, reversal of impairment loss, and/or adjustments
<i>Account Title</i>	Medical, Dental and Laboratory Supplies Inventory
<i>Account Code</i>	10404070
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of medical, dental and laboratory supplies purchased/received for government operations. This

account is credited for issues to end-users, transfers, losses, other disposal, and/or adjustments.

Account Title Allowance for Impairment-Medical, Dental and Laboratory Supplies Inventory
Account Code 10404072
Normal Balance Credit
Description This account is credited for any initial or subsequent write-down of Medical, Dental and Laboratory Supplies Inventory due to fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the inventory for consumption, reversal of impairment loss, and/or adjustments

Account Title Fuel, Oil and Lubricants Inventory
Account Code 10404080
Normal Balance Debit
Description This account is debited 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. This account is credited for issues to end-users, transfers, losses, other disposal, and/or adjustments.

Account Title Allowance for Impairment-Fuel, Oil and Lubricants Inventory
Account Code 10404082
Normal Balance Credit
Description This account is credited for any initial or subsequent write-down of Fuel, Oil and Lubricants Inventory due to fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the inventory for consumption, reversal of impairment loss, and/or adjustments

Account Title Agricultural and Marine Supplies Inventory
Account Code 10404090
Normal Balance Debit
Description This account is debited 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. This account is credited for issues to end-users, transfers, losses, other disposal, and/or adjustments.

Account Title Allowance for Impairment-Agricultural and Marine Supplies Inventory
Account Code 10404092
Normal Balance Credit
Description This account is credited for any initial or subsequent write-down of Agricultural and Marine Supplies Inventory due to fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the inventory for consumption, reversal of impairment loss, and/or adjustments

Account Title Textbooks and Instructional Materials Inventory
Account Code 10404100
Normal Balance Debit
Description This account is debited to recognize the cost of textbooks and instructional materials, brochures, pamphlets, flipcharts, video

clips/slides, manuals, and the like, purchased/received for use in government schools operation. This account is credited for issues to end-users, transfers, losses, other disposal, and/or adjustments.

Account Title Allowance for Impairment-Textbooks and Instructional Materials Inventory
Account Code 10404102
Normal Balance Credit
Description This account is credited for any initial or subsequent write-down of Textbooks and Instructional Materials Inventory due to fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the inventory for consumption, reversal of impairment loss, and/or adjustments

Account Title Military, Police and Traffic Supplies Inventory
Account Code 10404110
Normal Balance Debit
Description This account is debited 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. This account is credited for issues to end-users, transfers, losses, other disposal, and/or adjustments.

Account Title Allowance for Impairment-Military, Police and Traffic Supplies Inventory
Account Code 10404112
Normal Balance Credit
Description This account is credited for any initial or subsequent write-down of Military, Police and Traffic Supplies Inventory due to fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the inventory for consumption, reversal of impairment loss, and/or adjustments

Account Title Chemical and Filtering Supplies Inventory
Account Code 10404120
Normal Balance Debit
Description This account is debited to recognize cost of chemicals and filtering supplies for use in government operations. This account is credited for issues to end-users, transfers, losses, other disposal, and/or adjustments.

Account Title Allowance for Impairment-Chemical and Filtering Supplies Inventory
Account Code 10404122
Normal Balance Credit
Description This account is credited for any initial or subsequent write-down of Chemical and Filtering Supplies Inventory due to fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the inventory for consumption, reversal of impairment loss, and/or adjustments.

Account Title Construction Materials Inventory
Account Code 10404130
Normal Balance Debit
Description This account is debited 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. This account is credited for issues to end-users, transfers, losses, other disposal, and/or adjustments.

<i>Account Title</i>	Allowance for Impairment-Construction Materials Inventory
<i>Account Code</i>	10404132
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for any initial or subsequent write-down of Construction Materials Inventory due to fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the inventory for consumption, reversal of impairment loss, and/or adjustments

<i>Account Title</i>	Agricultural Produce for Consumption
<i>Account Code</i>	10404200
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize cost of agricultural produce for use in government operations. This includes livestock and poultry; crops and fruits; and other agricultural produce. This account is credited for issues to end-users, transfers, losses, other disposal, and/or adjustments.

<i>Account Title</i>	Allowance for Impairment-Agricultural Produce for Consumption
<i>Account Code</i>	10404202
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for any initial or subsequent write-down of Agricultural Produce for Consumption due to fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the inventory for consumption, reversal of impairment loss, and/or adjustments.

<i>Account Title</i>	Aquaculture Produce for Consumption
<i>Account Code</i>	10404210
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize cost of aquaculture produce for use in government operations. This includes fishes, mollusks, crustaceans, aquatic plants, and the like. This account is credited for issues to end-users, transfers, losses, other disposal, and/or adjustments.

<i>Account Title</i>	Allowance for Impairment-Aquaculture Produce for Consumption
<i>Account Code</i>	10404212
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for any initial or subsequent write-down of Aquaculture Produce for Consumption due to fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the inventory for consumption, reversal of impairment loss, and/or adjustments.

<i>Account Title</i>	Other Supplies and Materials Inventory
<i>Account Code</i>	10404990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of purchased/acquired supplies and materials not falling under any of the specific inventory accounts held for consumption. This account is credited for issues to end-users, transfers, losses, other disposal, and/or adjustments.

<i>Account Title</i>	Allowance for Impairment-Other Supplies and Materials Inventory
<i>Account Code</i>	10404992
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for any initial or subsequent write-down of Other Supplies and Materials Inventory due to fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the inventory for consumption, reversal of impairment loss, and/or adjustments

05 Semi-Expendable Machinery and Equipment

<i>Account Title</i>	Semi-Expendable Machinery
<i>Account Code</i>	10405010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of the purchased/acquired machinery costing less than the prescribed capitalization threshold. This account is credited for issues to end-users, transfers, losses, write-down/impairment, other disposal, and/or adjustments.

<i>Account Title</i>	Allowance for Impairment-Semi-Expendable Machinery
<i>Account Code</i>	10405012
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for any initial or subsequent write-down of cost of the purchased/acquired machinery costing less than the prescribed capitalization threshold due to obsolescence, fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the inventory, reversal of impairment loss, and/or adjustments.

<i>Account Title</i>	Semi-Expendable Office Equipment
<i>Account Code</i>	10405020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of the purchased/acquired office equipment costing less than the prescribed capitalization threshold for use in government operations. This includes small tangible items like calculators, typewriters, punchers, staplers, shredders, and other similar items for use in government operations. This account is credited for issues to end-users, transfers, losses, write-down/impairment, other disposal, and/or adjustments.

<i>Account Title</i>	Allowance for Impairment-Semi-Expendable Office Equipment
<i>Account Code</i>	10405022
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for any initial or subsequent write-down of cost of the purchased/acquired office equipment costing less than the prescribed capitalization threshold due to obsolescence, fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the inventory, reversal of impairment loss, and/or adjustments.

<i>Account Title</i>	Semi-Expendable Information and Communications Technology Equipment
<i>Account Code</i>	10405030
<i>Normal Balance</i>	Debit

<i>Description</i>	This account is debited to recognize the cost of the purchased/acquired information and communications technology equipment, which includes laptops, printers, scanners, and the like, costing less than the prescribed capitalization threshold for use in government operations. This account is credited for issues to end-users, transfers, losses, write-down/impairment, other disposal, and/or adjustments.
<i>Account Title</i>	Allowance for Impairment-Semi-Expendable Information and Communications Technology Equipment
<i>Account Code</i>	10405032
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for any initial or subsequent write-down of cost of the purchased/acquired information and communications technology equipment costing less than the prescribed capitalization threshold due to obsolescence, fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the inventory, reversal of impairment loss, and/or adjustments.
<i>Account Title</i>	Semi-Expendable Agricultural and Forestry Equipment
<i>Account Code</i>	10405040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of the purchased/acquired agricultural and forestry equipment costing less than the prescribed capitalization threshold for use in government operations. It includes threshing and milling machines, plow, grass cutting machines, power saw, and other similar items for use in government operations. This account is credited for issues to end-users, transfers, losses, write-down/impairment, other disposal, and/or adjustments.
<i>Account Title</i>	Allowance for Impairment-Semi-Expendable Agricultural and Forestry Equipment
<i>Account Code</i>	10405042
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for any initial or subsequent write-down of cost of the purchased/acquired agricultural and forestry equipment costing less than the prescribed capitalization threshold due to obsolescence, fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the inventory, reversal of impairment loss, and/or adjustments.
<i>Account Title</i>	Semi-Expendable Marine and Fishery Equipment
<i>Account Code</i>	10405050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of the purchased/acquired marine and fishery equipment costing less than the prescribed capitalization threshold for use in government operations. It includes fishnets, fishing rods, fish traps, floats and other similar items for use in government operations. This account is credited for issues to end-users, transfers, losses, write-down/impairment, other disposal, and/or adjustments.
<i>Account Title</i>	Allowance for Impairment-Semi-Expendable Marine and Fishery Equipment
<i>Account Code</i>	10405052
<i>Normal Balance</i>	Credit

<i>Description</i>	This account is credited for any initial or subsequent write-down of cost of the purchased/acquired marine and fishery equipment costing less than the prescribed capitalization threshold due to obsolescence, fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the inventory, reversal of impairment loss, and/or adjustments.
<i>Account Title</i>	Semi-Expendable Airport Equipment
<i>Account Code</i>	10405060
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of the purchased/acquired airport equipment costing less than the prescribed capitalization threshold for use in government operations. It includes luggage carts, chocks, and the like. This account is credited for issues to end-users, transfers, losses, write-down/impairment, other disposal, and/or adjustments.
<i>Account Title</i>	Allowance for Impairment-Semi-Expendable Airport Equipment
<i>Account Code</i>	10405062
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for any initial or subsequent write-down of cost of the purchased/acquired airport equipment costing less than the prescribed capitalization threshold due to obsolescence, fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the inventory, reversal of impairment loss, and/or adjustments.
<i>Account Title</i>	Semi-Expendable Communications Equipment
<i>Account Code</i>	10405070
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of the purchased/acquired communications equipment costing less than the prescribed capitalization threshold for use in government operations. This account is credited for issues to end-users, transfers, losses, write-down/impairment, other disposal, and/or adjustments.
<i>Account Title</i>	Allowance for Impairment-Semi-Expendable Communications Equipment
<i>Account Code</i>	10405072
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for any initial or subsequent write-down of cost of the purchased/acquired communications equipment costing less than the prescribed capitalization threshold due to obsolescence, fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the inventory, reversal of impairment loss, and/or adjustments.
<i>Account Title</i>	Semi-Expendable Disaster Response and Rescue Equipment
<i>Account Code</i>	10405080
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of the purchased/acquired disaster response and rescue equipment costing less than the prescribed capitalization threshold for use in disaster response and rescue activities. This account is credited for issues to end-users, transfers, losses, write-down/impairment, other disposal, and/or adjustments.

<i>Account Title</i>	Allowance for Impairment-Semi-Expendable Disaster Response and Rescue Equipment
<i>Account Code</i>	10405082
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for any initial or subsequent write-down of cost of the purchased/acquired disaster response and rescue equipment costing less than the prescribed capitalization threshold due to obsolescence, fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the inventory or reversal of impairment loss, and/or adjustments.
<i>Account Title</i>	Semi-Expendable Military, Police and Security Equipment
<i>Account Code</i>	10405090
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of the purchased/acquired military, police and security equipment costing less than the prescribed capitalization threshold for use in government operations. This account is credited for issues to end-users, transfers, losses, write-down/impairment, other disposal, and/or adjustments.
<i>Account Title</i>	Allowance for Impairment-Semi-Expendable Military, Police and Security Equipment
<i>Account Code</i>	10405092
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for any initial or subsequent write-down of cost of the purchased/acquired military, police and security equipment costing less than the prescribed capitalization threshold due to obsolescence, fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the inventory or reversal of impairment loss.
<i>Account Title</i>	Semi-Expendable Medical Equipment
<i>Account Code</i>	10405100
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of the purchased/acquired medical equipment costing less than the prescribed capitalization threshold for use in the delivery of medical services. This account is credited for issues to end-users, transfers, losses, write-down/impairment, other disposal, and/or adjustments.
<i>Account Title</i>	Allowance for Impairment-Semi-Expendable Medical Equipment
<i>Account Code</i>	10405102
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for any initial or subsequent write-down of cost of the purchased/acquired medical equipment costing less than the prescribed capitalization threshold due to obsolescence, fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the inventory or reversal of impairment loss.
<i>Account Title</i>	Semi-Expendable Printing Equipment
<i>Account Code</i>	10405110
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of the purchased/acquired printing equipment costing less than the prescribed capitalization threshold for use in government printing needs. This account is credited

for issues to end-users, transfers, losses, write-down/impairment, other disposal, and/or adjustments.

Account Title Allowance for Impairment-Semi-Expendable Printing Equipment
Account Code 10405112
Normal Balance Credit
Description This account is credited for any initial or subsequent write-down of cost of the purchased/acquired printing equipment costing less than the prescribed capitalization threshold due to obsolescence, fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the inventory or reversal of impairment loss.

Account Title Semi-Expendable Sports Equipment
Account Code 10405120
Normal Balance Debit
Description This account is debited to recognize the cost of the purchased/acquired sports equipment costing less than the prescribed capitalization threshold for use in the government's promotion of sports, such as: treadmills, stationary bikes, weights, gymnastic facilities, basketball goals and the like. This account is credited for issues to end-users, transfers, losses, write-down/impairment, other disposal, and/or adjustments.

Account Title Allowance for Impairment-Semi-Expendable Sports Equipment
Account Code 10405122
Normal Balance Credit
Description This account is credited for any initial or subsequent write-down of cost of the purchased/acquired sports equipment costing less than the prescribed capitalization threshold due to obsolescence, fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the inventory or reversal of impairment loss.

Account Title Semi-Expendable Technical and Scientific Equipment
Account Code 10405130
Normal Balance Debit
Description This account is debited to recognize the cost of the purchased/acquired technical and scientific equipment costing less than the prescribed capitalization threshold for use in government operations. This account is credited for issues to end-users, transfers, losses, write-down/impairment, other disposal, and/or adjustments.

Account Title Allowance for Impairment-Semi-Expendable Technical and Scientific Equipment
Account Code 10405132
Normal Balance Credit
Description This account is credited for any initial or subsequent write-down of cost of the purchased/acquired technical and scientific equipment costing less than the prescribed capitalization threshold due to obsolescence, fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the inventory or reversal of impairment loss.

Account Title Semi-Expendable Construction Equipment
Account Code 10405140
Normal Balance Debit
Description This account is debited to recognize the cost of the purchased/acquired

construction equipment costing less than the prescribed capitalization threshold for use in government operations, such as: shovel, wheel barrow, electric drills, hammers and the like. This account is credited for issues to end-users, transfers, losses, write-down/impairment, other disposal, and/or adjustments.

Account Title Allowance for Impairment-Semi-Expendable Construction Equipment
Account Code 10405142
Normal Balance Credit
Description This account is credited for any initial or subsequent write-down of cost of the purchased/acquired construction equipment costing less than the prescribed capitalization threshold due to obsolescence, fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the inventory or reversal of impairment loss.

Account Title Semi-Expendable Other Equipment
Account Code 10405990
Normal Balance Debit
Description This account is debited to recognize the cost of the purchased/acquired equipment costing less than the prescribed capitalization threshold not otherwise classified under the specific semi-expendable equipment accounts. This account is credited for issues to end-users, transfers, losses, write-down/impairment, other disposal, and/or adjustments.

Account Title Allowance for Impairment-Semi-Expendable Other Equipment
Account Code 10405992
Normal Balance Credit
Description This account is credited for any initial or subsequent write-down of cost of the purchased/acquired equipment not otherwise classified under the specific semi-expendable equipment accounts costing less than the prescribed capitalization threshold due to obsolescence, fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the inventory or reversal of impairment loss.

06 Semi-Expendable Furniture, Fixtures and Books

Account Title Semi-Expendable Furniture and Fixtures
Account Code 10406010
Normal Balance Debit
Description This account is debited to recognize the cost of the purchased/acquired furniture and fixtures costing less than the prescribed capitalization threshold for use in the government operations. This account is credited for issues to end-users, transfers, losses, write-down/impairment, other disposal, and/or adjustments.

Account Title Allowance for Impairment-Semi-Expendable Furniture and Fixtures
Account Code 10406012
Normal Balance Credit
Description This account is credited for any initial or subsequent write-down of cost of the purchased/acquired furniture and fixtures costing less than the prescribed capitalization threshold due to obsolescence, fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the inventory or reversal of impairment loss.

Account Title Semi-Expendable Books

<i>Account Code</i>	10406020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of the purchased/acquired books and other reference materials costing less than the prescribed capitalization threshold for use in government operations. This account is credited for issues to end-users, transfers, losses, write-down/impairment, other disposal, and/or adjustments.

<i>Account Title</i>	Allowance for Impairment Semi-Expendable Books
<i>Account Code</i>	10406022
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for any initial or subsequent write-down of cost of the purchased/acquired books and other reference materials costing less than the prescribed capitalization threshold due to obsolescence, fortuitous events, pests and other similar infestations. This account is debited upon disposal, derecognition of the inventory or reversal of impairment loss.

05 Investment Property

01 Land and Buildings

<i>Account Title</i>	Investment Property, Land
<i>Account Code</i>	10501010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 on a commercial basis or for capital appreciation or both. This account is credited for sale, transfers, losses, reclassification to Property, Plant and Equipment or Inventory account, other disposal, and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Investment Property, Land
<i>Account Code</i>	10501012
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for losses in the future economic benefits or service potential of land held as investment property. This account is debited upon derecognition of the asset and/or reversal of impairment losses.

<i>Account Title</i>	Investment Property, Buildings
<i>Account Code</i>	10501020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 on a commercial basis or for capital appreciation or both. This account is credited for sale, transfers, losses, reclassification to Property, Plant and Equipment or Inventory account, other disposal, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Investment Property, Buildings
<i>Account Code</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. This account is debited upon derecognition of the asset and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Investment Property, Buildings
<i>Account Code</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 building held as investment property, over and above depreciation, which is equivalent to the excess of the carrying amount of the asset over its recoverable service amount. This account is debited upon derecognition of the asset and/or reversal of impairment loss.

98 Construction in Progress

<i>Account Title</i>	Construction in Progress-Investment Property, Buildings
<i>Account Code</i>	10598010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the accumulated cost or other appropriate value of Investment Property, Buildings which are still in the process of construction or development. This account is credited for reclassification to the appropriate Investment Property, Buildings account upon completion and/or impairment.

06 Property, Plant and Equipment

01 Land

<i>Account Title</i>	Land
<i>Account Code</i>	10601010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost incurred in the purchase/reclamation, or fair value if acquired through donation or transfers without cost of land. This account is credited upon sale, transfers, donations, reclassification to investment property, other disposal, and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Land
<i>Account Code</i>	10601012
<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. This account is debited upon derecognition of the asset, reversal of impairment loss, and/or adjustments.

02 Land Improvements

<i>Account Title</i>	Land Improvements, Aquaculture Structures
<i>Account Code</i>	10602010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is credited for sale, transfers, losses, other disposal, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Land Improvements, Aquaculture Structures
<i>Account Code</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. This account is debited upon derecognition of the asset and/or adjustments.
<i>Account Title</i>	Accumulated Impairment Losses-Land Improvements, Aquaculture Structures
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment loss, and/or adjustments.
<i>Account Title</i>	Land Improvements, Reforestation Projects
<i>Account Code</i>	10602020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost incurred in the reforestation such as the costs of seedlings, labor and maintenance contracts. This account is credited upon authorized disposal of the asset, derecognition of the cost of the deforested/devastated portion, and/or adjustments.
<i>Account Title</i>	Accumulated Impairment Losses-Land Improvements, Reforestation Projects
<i>Account Code</i>	10602022
<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. This account is debited upon derecognition of the asset, reversal of impairment loss, and/or adjustments.
<i>Account Title</i>	Other Land Improvements
<i>Account Code</i>	10602990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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, roads within the agency's premises and the like. This account is credited for sale, transfers, losses, other disposal, and/or adjustments.
<i>Account Title</i>	Accumulated Depreciation-Other Land Improvements
<i>Account Code</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. This account is debited upon derecognition of the asset and/or adjustments.
<i>Account Title</i>	Accumulated Impairment Losses-Other Land Improvements
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment loss, and/or adjustments.

03 Infrastructure Assets

<i>Account Title</i>	Road Networks
<i>Account Code</i>	10603010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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, underpass and other road network facilities such as traffic lights, road signage for public use and the like. This account is credited upon authorized disposal of the asset, derecognition of the carrying amount of the replaced portion, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Road Networks
<i>Account Code</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. This account is debited upon derecognition of the asset and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Road Networks
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment loss, and/or adjustments.

<i>Account Title</i>	Flood Control Systems
<i>Account Code</i>	10603020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is credited upon authorized disposal of the asset, derecognition of the carrying amount of the replaced portion, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Flood Control Systems
<i>Account Code</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. This account is debited upon derecognition of the asset and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Flood Control Systems
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment loss, and/or adjustments.
<i>Account Title</i>	Sewer Systems
<i>Account Code</i>	10603030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is credited upon authorized disposal of the asset, derecognition of the carrying amount of the replaced portion, and/or adjustments.
<i>Account Title</i>	Accumulated Depreciation-Sewer Systems
<i>Account Code</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. This account is debited upon derecognition of the asset, and/or adjustments.
<i>Account Title</i>	Accumulated Impairment Losses-Sewer Systems
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment loss, and/or adjustments.
<i>Account Title</i>	Water Supply Systems
<i>Account Code</i>	10603040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is credited upon authorized disposal of the asset, derecognition of the carrying amount of the replaced portion, and/or adjustments.
<i>Account Title</i>	Accumulated Depreciation-Water Supply Systems
<i>Account Code</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. This account is debited upon derecognition of the asset and/or adjustments.
<i>Account Title</i>	Accumulated Impairment Losses-Water Supply Systems
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment loss, and/or adjustments.
<i>Account Title</i>	Power Supply Systems
<i>Account Code</i>	10603050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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, transmission and distribution of electricity such as power stations, electric transformers and other power and energy supply facilities for public use. This account is credited upon authorized disposal of the asset, derecognition of the carrying amount of the replaced portion, and/or adjustments.
<i>Account Title</i>	Accumulated Depreciation-Power Supply Systems
<i>Account Code</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. This account is debited upon derecognition of the asset and/or adjustments.
<i>Account Title</i>	Accumulated Impairment Losses-Power Supply Systems
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment loss, and/or adjustments.
<i>Account Title</i>	Communications Networks
<i>Account Code</i>	10603060
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is credited upon authorized disposal of the asset, derecognition of the carrying amount of the replaced portion, and/or adjustments.
<i>Account Title</i>	Accumulated Depreciation-Communications Networks
<i>Account Code</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. This account is debited upon derecognition of the asset and/or adjustments.
<i>Account Title</i>	Accumulated Impairment Losses-Communications Networks
<i>Account Code</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.

This account is debited upon derecognition of the asset, reversal of impairment loss, and/or adjustments.

<i>Account Title</i>	Seaport Systems
<i>Account Code</i>	10603070
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is credited upon authorized disposal of the asset, derecognition of the carrying amount of the replaced portion, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Seaport Systems
<i>Account Code</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. This account is debited upon derecognition of the asset and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Seaport Systems
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment loss, and/or adjustments.

<i>Account Title</i>	Airport Systems
<i>Account Code</i>	10603080
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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, hangar and the like, for public use. This account is credited upon authorized disposal of the asset, derecognition of the carrying amount of the replaced portion, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Airport Systems
<i>Account Code</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. This account is debited upon derecognition of the asset and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Airport Systems
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment loss, and/or adjustments.

<i>Account Title</i>	Parks, Plazas and Monuments
<i>Account Code</i>	10603090
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is credited upon authorized disposal of the asset, derecognition of the carrying amount of the replaced portion, and/or adjustments.
<i>Account Title</i>	Accumulated Depreciation-Parks, Plazas and Monuments
<i>Account Code</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. This account is debited upon derecognition of the asset, and/or adjustments.
<i>Account Title</i>	Accumulated Impairment Losses-Parks, Plazas and Monuments
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment loss, and/or adjustments.
<i>Account Title</i>	Railway Systems
<i>Account Code</i>	10603100
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 signage, and the like, for public use. This account is credited upon authorized disposal of the asset, derecognition of the carrying amount of the replaced portion, and/or adjustments.
<i>Account Title</i>	Accumulated Depreciation-Railway Systems
<i>Account Code</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. This account is debited upon derecognition of the asset, and/or adjustments.
<i>Account Title</i>	Accumulated Impairment Losses-Railway Systems
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment loss, and/or adjustments.
<i>Account Title</i>	Other Infrastructure Assets
<i>Account Code</i>	10603990
<i>Normal Balance</i>	Debit

<i>Description</i>	This account is debited 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. This account is credited upon authorized disposal of the asset, derecognition of the carrying amount of the replaced portion, and/or adjustments.
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<i>Account Title</i>	Accumulated Depreciation-Other Infrastructure Assets
<i>Account Code</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. This account is debited upon derecognition of the asset, and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Other Infrastructure Assets
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment loss, and/or adjustments.

04 Buildings and Other Structures

<i>Account Title</i>	Buildings
<i>Account Code</i>	10604010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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, manufacturing plant, recycling plant, and the like, for use in government operations. This account is credited upon sale, transfers, losses, destruction, reclassification to investment property, derecognition of the carrying amount of the replaced portion, other disposal, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Buildings
<i>Account Code</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. This account is debited upon derecognition of the asset and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Buildings
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments.

<i>Account Title</i>	School Buildings
<i>Account Code</i>	10604020

<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is credited upon sale, transfers, losses, destruction, reclassification to investment property, derecognition of the carrying amount of the replaced portion, other disposal, and/or adjustments.
<i>Account Title</i>	Accumulated Depreciation-School Buildings
<i>Account Code</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. This account is debited upon derecognition of the asset, and/or adjustments.
<i>Account Title</i>	Accumulated Impairment Losses-School Buildings
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments
<i>Account Title</i>	Hospitals and Health Centers
<i>Account Code</i>	10604030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost incurred in the purchase or construction, or fair value, if acquired through donation or transfers without cost, of hospitals, health centers, and other health facilities for use in the delivery of public health services. This account is credited upon sale, transfers, losses, destruction, reclassification to investment property, derecognition of the carrying amount of the replaced portion, other disposal, and/or adjustments.
<i>Account Title</i>	Accumulated Depreciation-Hospitals and Health Centers
<i>Account Code</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. This account is debited upon derecognition of the asset, and/or adjustments.
<i>Account Title</i>	Accumulated Impairment Losses-Hospitals and Health Centers
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments.
<i>Account Title</i>	Markets
<i>Account Code</i>	10604040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is credited upon sale, transfers, losses, destruction, reclassification to investment property, derecognition of the carrying amount of the replaced portion, other disposal, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Markets
<i>Account Code</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. This account is debited upon derecognition of the asset, and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Markets
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments.

<i>Account Title</i>	Slaughterhouses
<i>Account Code</i>	10604050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is credited upon sale, transfers, losses, destruction, reclassification to investment property, derecognition of the carrying amount of the replaced portion, other disposal, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Slaughterhouses
<i>Account Code</i>	10604051
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of slaughterhouses in accordance with the prescribed policy on depreciation. This account is debited upon derecognition of the asset, and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Slaughterhouses
<i>Account Code</i>	10604052
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce slaughterhouses to its recoverable amount due to impairment. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments.

<i>Account Title</i>	Hostels and Dormitories
<i>Account Code</i>	10604060
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 used in government operations. This account is credited upon sale, transfers, losses, destruction, reclassification to investment property, derecognition of the carrying amount of the replaced portion, other disposal, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Hostels and Dormitories
<i>Account Code</i>	10604061
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of hostels and dormitories in accordance with the prescribed policy on depreciation. This account is debited upon derecognition of the asset, and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Hostels and Dormitories
<i>Account Code</i>	10604062
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce hostels and dormitories to its recoverable amount due to impairment. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments.

<i>Account Title</i>	Other Structures
<i>Account Code</i>	10604990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is credited upon sale, transfers, losses, destruction, derecognition of the carrying amount of the replaced portion, other disposal, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Other Structures
<i>Account Code</i>	10604991
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of other structures in accordance with the prescribed policy on depreciation. This account is debited upon derecognition of the asset, and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Other Structures
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments.

05 Machinery and Equipment

<i>Account Title</i>	Machinery
<i>Account Code</i>	10605010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost incurred in the purchase or assembly, or fair value, if acquired through donation or transfers without cost, of machinery, which met the prescribed capitalization threshold. This account is credited upon sale, transfers, losses, destruction, derecognition of the carrying amount of the replaced portion, other disposal, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Machinery
<i>Account Code</i>	10605011
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of machinery in accordance with the prescribed policy on depreciation. This account is debited upon derecognition of the asset and/or adjustments.
<i>Account Title</i>	Accumulated Impairment Losses-Machinery
<i>Account Code</i>	10605012
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce machinery to its recoverable amount due to impairment. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments.
<i>Account Title</i>	Office Equipment
<i>Account Code</i>	10605020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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, which met the prescribed capitalization threshold. It includes duplicating/photocopying machines, air conditioning units and the like. This account is credited upon sale, transfers, losses, destruction, derecognition of the carrying amount of the replaced portion, other disposal, and/or adjustments.
<i>Account Title</i>	Accumulated Depreciation-Office Equipment
<i>Account Code</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. This account is debited upon derecognition of the asset and/or adjustments.
<i>Account Title</i>	Accumulated Impairment Losses-Office Equipment
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments.
<i>Account Title</i>	Information and Communications Technology Equipment
<i>Account Code</i>	10605030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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, which met the prescribed capitalization threshold or fair value if acquired through donations or transfers without cost. This also includes data communications equipment and such other peripherals and auxiliary equipment necessary to put the system into operational mode. This account is credited upon sale, transfers, losses, destruction, derecognition of the carrying amount of the replaced portion, other disposal, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Information and Communications Technology Equipment
<i>Account Code</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. This account is debited upon derecognition of the asset and/or adjustments.
<i>Account Title</i>	Accumulated Impairment Losses-Information and Communications Technology Equipment
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments.
<i>Account Title</i>	Agricultural and Forestry Equipment
<i>Account Code</i>	10605040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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, which met the prescribed capitalization threshold. It includes threshing and milling machines, plow, saw used in cutting/trimming/pruning trees, grass cutting machines, and the like. This account is credited upon sale, transfers, losses, destruction, derecognition of the carrying amount of the replaced portion, other disposal, and/or adjustments.
<i>Account Title</i>	Accumulated Depreciation-Agricultural and Forestry Equipment
<i>Account Code</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. This account is debited upon derecognition of the asset and/or adjustments.
<i>Account Title</i>	Accumulated Impairment Losses-Agricultural and Forestry Equipment
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments.
<i>Account Title</i>	Marine and Fishery Equipment
<i>Account Code</i>	10605050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 which met the prescribed capitalization threshold. It includes fishing boats, and the like. This account is credited upon sale, transfers, losses, destruction, derecognition of the carrying amount of the replaced portion, other disposal, and/or

adjustments.

<i>Account Title</i>	Accumulated Depreciation-Marine and Fishery Equipment
<i>Account Code</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. This account is debited upon derecognition of the asset and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Marine and Fishery Equipment
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments.

<i>Account Title</i>	Airport Equipment
<i>Account Code</i>	10605060
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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, which met the prescribed capitalization threshold. It includes luggage scanner, x-ray metal detectors, explosive trace-detection portal machine, baggage carousel, and the like. This account is credited upon sale, transfers, losses, destruction, derecognition of the carrying amount of the replaced portion, other disposal, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Airport Equipment
<i>Account Code</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. This account is debited upon derecognition of the asset and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Airport Equipment
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments.

<i>Account Title</i>	Communications Equipment
<i>Account Code</i>	10605070
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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, which met the prescribed capitalization threshold. It includes automated voice answering systems, intercom, and the like. This account is credited upon sale, transfers, losses, destruction, derecognition of the carrying amount of the replaced portion, other disposal, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Communications Equipment
<i>Account Code</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. This account is debited upon derecognition of the asset and/or adjustments.
<i>Account Title</i>	Accumulated Impairment Losses-Communications Equipment
<i>Account Code</i>	10605072
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce communications equipment to its recoverable amount due to impairment. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments.
<i>Account Title</i>	Construction and Heavy Equipment
<i>Account Code</i>	10605080
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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, which met the prescribed capitalization threshold. It includes bulldozers, forklifts, graders, pay loaders, dump trucks, and the like. This account is credited upon sale, transfers, losses, destruction, derecognition of the carrying amount of the replaced portion, other disposal, and/or adjustments.
<i>Account Title</i>	Accumulated Depreciation-Construction and Heavy Equipment
<i>Account Code</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. This account is debited upon derecognition of the asset and/or adjustments.
<i>Account Title</i>	Accumulated Impairment Losses-Construction and Heavy Equipment
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments.
<i>Account Title</i>	Disaster Response and Rescue Equipment
<i>Account Code</i>	10605090
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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, which met the prescribed capitalization threshold. This account is credited upon sale, transfers, losses, destruction, derecognition of the carrying amount of the replaced portion, other disposal, and/or adjustments.
<i>Account Title</i>	Accumulated Depreciation-Disaster Response and Rescue Equipment
<i>Account Code</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. This account is debited upon derecognition of the asset and/or adjustments.
<i>Account Title</i>	Accumulated Impairment Losses-Disaster Response and Rescue Equipment
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments.
<i>Account Title</i>	Military, Police and Security Equipment
<i>Account Code</i>	10605100
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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, which met the prescribed capitalization threshold. It includes guns, armored vehicles, bomber aircrafts, military tanks, mobile cars, patrol boats, navy ships, closed circuit televisions, security cameras, etc. This account is credited upon sale, transfers, losses, destruction, derecognition of the carrying amount of the replaced portion, other disposal, and/or adjustments.
<i>Account Title</i>	Accumulated Depreciation-Military, Police and Security Equipment
<i>Account Code</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. This account is debited upon derecognition of the asset and/or adjustments.
<i>Account Title</i>	Accumulated Impairment Losses-Military, Police and Security Equipment
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments.
<i>Account Title</i>	Medical Equipment
<i>Account Code</i>	10605110
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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, which met the prescribed capitalization threshold. It includes diagnostic equipment, (e.g. ultrasound, magnetic resonance imaging, CT scan, X-ray, etc.), therapeutic equipment (e.g. infusion pumps, medical lasers, surgical machines, etc.), life support (e.g. ventilators, dialysis, etc.), monitors (e.g. electrocardiographs, electroencephalographs, etc.), hospital beds, medical

furniture, and other hospital, dental and laboratory equipment and the like. This account is credited upon sale, transfers, losses, destruction, derecognition of the carrying amount of the replaced portion, other disposal, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Medical Equipment
<i>Account Code</i>	10605111
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of medical equipment in accordance with the prescribed policy on depreciation. This account is debited upon derecognition of the asset and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Medical Equipment
<i>Account Code</i>	10605112
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce medical equipment to its recoverable amount due to impairment. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments.

<i>Account Title</i>	Printing Equipment
<i>Account Code</i>	10605120
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost incurred in the purchase or fair value, if acquired through donation or transfers without cost, of large printing equipment for use in government printing needs, which met the prescribed capitalization threshold. It includes offset press, letter press, bindery equipment, prepress machines, and the like. This account is credited upon sale, transfers, losses, destruction, derecognition of the carrying amount of the replaced portion, other disposal, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Printing Equipment
<i>Account Code</i>	10605121
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of printing equipment in accordance with the prescribed policy on depreciation. This account is debited upon derecognition of the asset and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Printing Equipment
<i>Account Code</i>	10605122
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce printing equipment to its recoverable amount due to impairment. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments.

<i>Account Title</i>	Sports Equipment
<i>Account Code</i>	10605130
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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, which met the prescribed capitalization threshold. It includes treadmills, stationary bikes, weights, gymnastic facilities, boxing rings, basketball

goals, and the like. This account is credited upon sale, transfers, losses, destruction, derecognition of the carrying amount of the replaced portion, other disposal, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Sports Equipment
<i>Account Code</i>	10605131
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of sports equipment in accordance with the prescribed policy on depreciation. This account is debited upon derecognition of the asset and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Sports Equipment
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments.

<i>Account Title</i>	Technical and Scientific Equipment
<i>Account Code</i>	10605140
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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, which met the prescribed capitalization threshold. It includes survey equipment (telescopes, laser distance meters), weather tracking equipment, cartographic, photographic and reprographic equipment, and other specialized equipment (e.g. musical instrument), and the like. This account is credited upon sale, transfers, losses, destruction, derecognition of the carrying amount of the replaced portion, other disposal, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Technical and Scientific Equipment
<i>Account Code</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. This account is debited upon derecognition of the asset and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Technical and Scientific Equipment
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments.

<i>Account Title</i>	Other Equipment
<i>Account Code</i>	10605990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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, which met the prescribed capitalization threshold. This account is credited upon sale, transfers, losses, destruction, derecognition of the carrying amount of the replaced portion, other disposal, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Other Equipment
<i>Account Code</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. This account is debited upon derecognition of the asset and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Other Equipment
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments.

06 Transportation Equipment

<i>Account Title</i>	Motor Vehicles
<i>Account Code</i>	10606010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. It includes service vehicles such as cars, buses, vans, motorcycles, and the like. This account is credited upon sale, transfers, losses, destruction, derecognition of the carrying amount of the replaced portion, other disposal, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Motor Vehicles
<i>Account Code</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. This account is debited upon derecognition of the asset and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Motor Vehicles
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments.

<i>Account Title</i>	Trains
<i>Account Code</i>	10606020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost incurred in the purchase or fair value, if acquired through donation or transfers without cost, of trains for public use. This account is credited upon sale, transfers, losses, destruction, derecognition of the carrying amount of the replaced portion,

other disposal, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Trains
<i>Account Code</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. This account is debited upon derecognition of the asset and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Trains
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments.

<i>Account Title</i>	Aircrafts and Aircrafts Ground Equipment
<i>Account Code</i>	10606030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 such as container dollies, apron tractors, ground power units and the like. This account is credited upon sale, transfers, losses, destruction, derecognition of the carrying amount of the replaced portion, other disposal, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Aircrafts and Aircrafts Ground Equipment
<i>Account Code</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. This account is debited upon derecognition of the asset and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Aircrafts and Aircrafts Ground Equipment
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments.

<i>Account Title</i>	Watercrafts
<i>Account Code</i>	10606040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. It includes ships, small vessels, speedboats, motor boats, rafts and bancas. This account is credited upon sale, transfers, losses, destruction, derecognition of the carrying amount of the replaced portion, other disposal, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Watercrafts
<i>Account Code</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. This account is debited upon derecognition of the asset and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Watercrafts
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments.

<i>Account Title</i>	Other Transportation Equipment
<i>Account Code</i>	10606990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is debited upon sale, transfers, losses, destruction, derecognition of the carrying amount of the replaced portion, other disposal, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Other Transportation Equipment
<i>Account Code</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. This account is debited upon derecognition of the asset and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Other Transportation Equipment
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments.

07 Furniture, Fixtures and Books

<i>Account Title</i>	Furniture and Fixtures
<i>Account Code</i>	10607010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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, which met the prescribed capitalization threshold. It includes office partition, executive wooden table, filing cabinets, conference table and the like. This account is debited upon sale, transfers, losses, destruction, derecognition of the carrying amount of the replaced portion, other disposal, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Furniture and Fixtures
<i>Account Code</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. This account is debited upon derecognition of the asset and/or adjustments.
<i>Account Title</i>	Accumulated Impairment Losses-Furniture and Fixtures
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments.
<i>Account Title</i>	Books
<i>Account Code</i>	10607020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 for use in government operations, which met the prescribed capitalization threshold. This account is debited upon sale, transfers, losses, destruction, other disposal, and/or adjustments.
<i>Account Title</i>	Accumulated Depreciation-Books
<i>Account Code</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. This account is debited upon derecognition of the asset and/or adjustments.
<i>Account Title</i>	Accumulated Impairment Losses-Books
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments.

08 Leased Assets

<i>Account Title</i>	Leased Asset, Land
<i>Account Code</i>	10608010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the value of land under a finance lease in the books of the lessee. This account is credited to reclassify to the land account upon full payment of lease or to close the account upon termination of the lease contract, and/or adjustments.
<i>Account Title</i>	Accumulated Impairment Losses-Leased Asset, Land
<i>Account Code</i>	10608012
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce the carrying amount of land under a finance lease to its recoverable amount due to impairment. This account is debited upon reclassification to the land account on full payment of lease, reversal of impairment loss and/or adjustments.

<i>Account Title</i>	Leased Asset, Buildings and Other Structures
<i>Account Code</i>	10608020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the value of buildings and other structures under a finance lease in the books of the lessee. This account is credited 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, and/or adjustments.
<i>Account Title</i>	Accumulated Depreciation-Leased Asset, Buildings and Other Structures
<i>Account Code</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. This account is debited upon reclassification to the buildings and other structures account on full payment of lease and/or adjustments.
<i>Account Title</i>	Accumulated Impairment Losses-Leased Asset, Buildings and Other Structures
<i>Account Code</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. This account is debited upon reclassification to the buildings and other structures account on full payment of lease, reversal of impairment loss and/or adjustments.
<i>Account Title</i>	Leased Asset, Machinery and Equipment
<i>Account Code</i>	10608030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the value of machinery and equipment under a finance lease in the books of the lessee. This account is credited to reclassify to the machinery and equipment account upon full payment of lease or to close the account upon termination of the lease contract, and/or adjustments.
<i>Account Title</i>	Accumulated Depreciation-Leased Asset, Machinery and Equipment
<i>Account Code</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. This account is debited upon reclassification to the machinery and equipment account on full payment of lease and/or adjustments.
<i>Account Title</i>	Accumulated Impairment Losses-Leased Asset, Machinery and Equipment
<i>Account Code</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. This account is debited upon reclassification to the transportation equipment account on full payment

of lease, reversal of impairment loss and/or adjustments.

<i>Account Title</i>	Leased Asset, Transportation Equipment
<i>Account Code</i>	10608040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the value of transportation equipment under a finance lease in the books of the lessee. This account is credited to reclassify to the transportation equipment account upon full payment of lease or to close the account upon termination of the lease contract, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Leased Asset, Transportation Equipment
<i>Account Code</i>	10608041
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of transportation equipment under a finance lease in accordance with the prescribed policy on depreciation. This account is debited upon reclassification to the transportation equipment account on full payment of lease and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Leased Asset, Transportation Equipment
<i>Account Code</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. This account is debited upon reclassification to the transportation equipment account on full payment of lease, reversal of impairment loss and/or adjustments.

<i>Account Title</i>	Leased Asset, Furniture and Fixtures
<i>Account Code</i>	10608050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the value of furniture and fixtures under a finance lease in the books of the lessee. This account is credited to reclassify to the furniture and fixtures account upon full payment of lease or to close the account upon termination of the lease contract, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Leased Asset, Furniture and Fixtures
<i>Account Code</i>	10608051
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of furniture and fixtures under a finance lease in accordance with the prescribed policy on depreciation. This account is debited upon reclassification to the furniture and fixtures account on full payment of lease and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Leased Asset, Furniture and Fixtures
<i>Account Code</i>	10608052
<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 furniture and fixtures under a finance lease due to impairment. This account is debited upon reclassification to the furniture and fixtures account on full payment of lease, reversal of impairment loss and/or adjustments.

<i>Account Title</i>	Other Leased Assets
<i>Account Code</i>	10608990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the value of other leased assets under a finance lease in the books of the lessee. This account is credited 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, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Other Leased Assets
<i>Account Code</i>	10608991
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of other leased assets under a finance lease arrangement in accordance with the prescribed policy on depreciation. This account is debited upon reclassification to appropriate property, plant and equipment account on full payment of lease and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Other Leased Assets
<i>Account Code</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. This account is debited upon reclassification to the appropriate property, plant and equipment account on full payment of lease, reversal of impairment loss and/or adjustments.

09 Leased Assets Improvements

<i>Account Title</i>	Leased Assets Improvements, Land
<i>Account Code</i>	10609010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of improvements and alterations made on land under operating lease in the books of the lessee which is used for government operations or for commercial and/or income generating purposes. This account is credited upon sale, transfers, losses, destruction, derecognition of the carrying amount of the replaced portion, other disposal, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Leased Assets Improvements, Land
<i>Account Code</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. This account is debited upon reclassification to appropriate property, plant and equipment account on full payment of lease and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Leased Assets Improvements, Land
<i>Account Code</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. This account is debited upon

reclassification to the appropriate property, plant and equipment account on full payment of lease, reversal of impairment loss and/or adjustments.

<i>Account Title</i>	Leased Assets Improvements, Buildings and Other Structures
<i>Account Code</i>	10609020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost incurred in the construction of improvements on buildings and other structures under an operating lease in the books of the lessee for use in government operations or for commercial and/or income generating purposes. This account is credited upon sale, transfers, losses, destruction, derecognition of the carrying amount of the replaced portion, other disposal, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Leased Assets Improvements, Buildings and Other Structures
<i>Account Code</i>	10609021
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of improvements on buildings and other structures under an operating lease in accordance with the prescribed policy on depreciation. This account is debited upon reclassification to appropriate property, plant and equipment account on full payment of lease and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Leased Assets Improvements, Buildings and Other Structures
<i>Account Code</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 and other structures under an operating lease due to impairment. This account is debited upon reclassification to the appropriate property, plant and equipment account on full payment of lease, reversal of impairment loss and/or adjustments.

<i>Account Title</i>	Other Leased Assets Improvements
<i>Account Code</i>	10609990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost incurred in the construction of improvements on other assets/structures under operating lease in the books of the lessee for use in government operations or for commercial and/or income generating purposes. This account is credited upon sale, transfers, losses, destruction, derecognition of the carrying amount of the replaced portion, other disposal, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Other Leased Assets Improvements
<i>Account Code</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. This account is debited upon reclassification to appropriate property, plant and equipment account on full payment of lease and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Other Leased Assets Improvements
<i>Account Code</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. This account is debited upon reclassification to the appropriate property, plant and equipment account on full payment of lease, reversal of impairment loss and/or adjustments.

11 Heritage Assets

<i>Account Title</i>	Historical Buildings
<i>Account Code</i>	10611010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the carrying amount of buildings held and preserved by the government for their cultural and historical significance. It includes: museums; old churches, cathedrals and mosques no longer used for worship; old buildings and the like. This account is credited for transfer to other agency or other disposal.

<i>Account Title</i>	Accumulated Depreciation-Historical Buildings
<i>Account Code</i>	10611011
<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. This account is debited upon derecognition of the asset and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Historical Buildings
<i>Account Code</i>	10611012
<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. This account is debited upon derecognition of the asset, reversal of impairment and/or adjustments.

<i>Account Title</i>	Works of Arts and Archeological Specimens
<i>Account Code</i>	10611020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is credited for transfer to other agency or other disposal.

<i>Account Title</i>	Accumulated Depreciation-Works of Arts and Archeological Specimens
<i>Account Code</i>	10611021
<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. This account is debited upon derecognition of the asset and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Works of Arts and Archeological Specimens
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<i>Account Code</i>	10611022
<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. This account is debited upon derecognition of the asset, reversal of impairment and/or adjustments.

<i>Account Title</i>	Other Heritage Assets
<i>Account Code</i>	10611990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is credited for transfer to other agency or other disposal.

<i>Account Title</i>	Accumulated Depreciation-Other Heritage Assets
<i>Account Code</i>	10611991
<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. This account is debited upon derecognition of the asset and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Other Heritage Assets
<i>Account Code</i>	10611992
<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. This account is debited upon derecognition of the asset, reversal of impairment and/or adjustments.

12 Service Concession-Tangible Assets

<i>Account Title</i>	Service Concession-Road Networks
<i>Account Code</i>	10612010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize in the books of the Government as a grantor the cost or fair value of road networks as a result of service concession arrangements. This account is credited upon derecognition of the carrying amount of the replaced portion, reclassification to road networks account upon termination of service concession arrangement, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Service Concession-Road Networks
<i>Account Code</i>	10612011
<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. This account is debited upon derecognition of the asset and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Service Concession-Road Networks
<i>Account Code</i>	10612012
<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. This account is debited upon derecognition of the asset, reversal of impairment and/or adjustments.
<i>Account Title</i>	Service Concession-Flood Control Systems
<i>Account Code</i>	10612020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize in the books of the Government as a grantor the cost of flood control systems recognized as a result of service concession arrangements. This account is credited upon derecognition of the carrying amount of the replaced portion, reclassification to flood control systems networks account upon termination of service concession arrangement, and/or adjustments.
<i>Account Title</i>	Accumulated Depreciation-Service Concession-Flood Control Systems
<i>Account Code</i>	10612021
<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. This account is debited upon derecognition of the asset and/or adjustments.
<i>Account Title</i>	Accumulated Impairment Losses-Service Concession-Flood Control Systems
<i>Account Code</i>	10612022
<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. This account is debited upon derecognition of the asset, reversal of impairment and/or adjustments.
<i>Account Title</i>	Service Concession-Sewer Systems
<i>Account Code</i>	10612030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize in the books of the Government as a grantor the cost of sewer systems recognized as a result of service concession arrangement. This account is credited upon derecognition of the carrying amount of the replaced portion, reclassification to sewer systems account upon termination of service concession arrangement, and/or adjustments.
<i>Account Title</i>	Accumulated Depreciation-Service Concession-Sewer Systems
<i>Account Code</i>	10612031
<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. This account is debited upon derecognition of the asset and/or adjustments.
<i>Account Title</i>	Accumulated Impairment Losses-Service Concession -Sewer Systems
<i>Account Code</i>	10612032

<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. This account is debited upon derecognition of the asset, reversal of impairment and/or adjustments.
<i>Account Title</i>	Service Concession-Water Supply Systems
<i>Account Code</i>	10612040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize in the books of the Government as a grantor the cost of water supply systems recognized as a result of service concession arrangements. This account is credited upon derecognition of the carrying amount of the replaced portion, reclassification to water supply systems account upon termination of service concession arrangement, and/or adjustments.
<i>Account Title</i>	Accumulated Depreciation-Service Concession-Water Supply Systems
<i>Account Code</i>	10612041
<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. This account is debited upon derecognition of the asset and/or adjustments.
<i>Account Title</i>	Accumulated Impairment Losses-Service Concession-Water Supply Systems
<i>Account Code</i>	10612042
<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. This account is debited upon derecognition of the asset, reversal of impairment and/or adjustments.
<i>Account Title</i>	Service Concession-Power Supply Systems
<i>Account Code</i>	10612050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize in the books of the Government as a grantor the cost of power supply systems recognized as a result of service concession arrangements. This account is credited upon derecognition of the carrying amount of the replaced portion, reclassification to power supply systems account upon termination of service concession arrangement, and/or adjustments.
<i>Account Title</i>	Accumulated Depreciation-Service Concession-Power Supply Systems
<i>Account Code</i>	10612051
<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. This account is debited upon derecognition of the asset and/or adjustments.
<i>Account Title</i>	Accumulated Impairment Losses-Service Concession-Power Supply Systems
<i>Account Code</i>	10612052
<i>Normal Balance</i>	Credit

<i>Description</i>	This account is credited for the amount recognized to reduce service concession-power supply systems to its recoverable amount due to impairment. This account is debited upon derecognition of the asset, reversal of impairment and/or adjustments.
<i>Account Title</i>	Service Concession-Communications Networks
<i>Account Code</i>	10612060
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize in the books of the Government as a grantor the cost of communications network recognized as a result of service concession arrangements. This account is credited upon derecognition of the carrying amount of the replaced portion, reclassification to communications networks account upon termination of service concession arrangement, and/or adjustments.
<i>Account Title</i>	Accumulated Depreciation-Service Concession-Communications Networks
<i>Account Code</i>	10612061
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of service concession-communications networks in accordance with the prescribed policy on depreciation. This account is debited upon derecognition of the asset and/or adjustments.
<i>Account Title</i>	Accumulated Impairment Losses-Service Concession-Communications Networks
<i>Account Code</i>	10612062
<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. This account is debited upon derecognition of the asset, reversal of impairment and/or adjustments.
<i>Account Title</i>	Service Concession-Seaport Systems
<i>Account Code</i>	10612070
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize in the books of the Government as a grantor the cost of seaport systems recognized as a result of service concession arrangements. This account is credited upon derecognition of the carrying amount of the replaced portion, reclassification to seaport systems account upon termination of service concession arrangement, and/or adjustments.
<i>Account Title</i>	Accumulated Depreciation-Service Concession-Seaport Systems
<i>Account Code</i>	10612071
<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. This account is debited upon derecognition of the asset and/or adjustments.
<i>Account Title</i>	Accumulated Impairment Losses-Service Concession-Seaport Systems
<i>Account Code</i>	10612072
<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.

This account is debited upon derecognition of the asset, reversal of impairment and/or adjustments.

<i>Account Title</i>	Service Concession-Airport Systems
<i>Account Code</i>	10612080
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize in the books of the Government as a grantor the cost of airport systems recognized as a result of service concession arrangements. This account is credited upon derecognition of the carrying amount of the replaced portion, reclassification to airport systems account upon termination of service concession arrangement, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Service Concession-Airport Systems
<i>Account Code</i>	10612081
<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. This account is debited upon derecognition of the asset and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Service Concession-Airport Systems
<i>Account Code</i>	10612082
<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. This account is debited upon derecognition of the asset, reversal of impairment and/or adjustments.

<i>Account Title</i>	Service Concession-Parks, Plazas and Monuments
<i>Account Code</i>	10612090
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize in the books of the Government as a grantor the cost in building parks, plazas and monuments recognized as a result of service concession arrangements. This account is credited upon derecognition of the carrying amount of the replaced portion, reclassification to parks, plazas and monuments account upon termination of service concession arrangement, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Service Concession Parks, Plazas and Monuments
<i>Account Code</i>	10612091
<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. This account is debited upon derecognition of the asset and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Service Concession-Parks, Plazas and Monuments
<i>Account Code</i>	10612092
<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. This account is debited upon derecognition of the asset, reversal of impairment and/or adjustments.

<i>Account Title</i>	Service Concession-Railway Systems
<i>Account Code</i>	10612100
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize in the books of the Government as a grantor 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. This account is credited upon derecognition of the carrying amount of the replaced portion, reclassification to railway systems account upon termination of service concession arrangement, and/or adjustments.
<i>Account Title</i>	Accumulated Depreciation-Service Concession-Railway Systems
<i>Account Code</i>	10612101
<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. This account is debited upon derecognition of the asset and/or adjustments.
<i>Account Title</i>	Accumulated Impairment Losses-Service Concession-Railway Systems
<i>Account Code</i>	10612102
<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. This account is debited upon derecognition of the asset, reversal of impairment and/or adjustments.
<i>Account Title</i>	Service Concession-Buildings and Other Structures
<i>Account Code</i>	10612110
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize in the books of the Government as a grantor the cost of buildings and other structures acquired through service concession arrangements. This account is credited upon derecognition of the carrying amount of the replaced portion, reclassification to buildings and other structures account upon termination of service concession arrangement, and/or adjustments.
<i>Account Title</i>	Accumulated Depreciation-Service Concession-Buildings and Other Structures
<i>Account Code</i>	10612111
<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. This account is debited upon derecognition of the asset and/or adjustments.
<i>Account Title</i>	Accumulated Impairment Losses-Service Concession-Buildings and Other Structures
<i>Account Code</i>	10612112
<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. This account is debited upon derecognition of the asset, reversal of impairment and/or adjustments.

<i>Account Title</i>	Other Service Concession Assets
<i>Account Code</i>	10612990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize in the books of the Government as a grantor the cost of other service concession assets recognized as a result of service concession arrangements. This account is credited upon derecognition of the carrying amount of the replaced portion or whole of asset, reclassification to appropriate account upon termination of service concession arrangement, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Other Service Concession Assets
<i>Account Code</i>	10612991
<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. This account is debited upon derecognition of the asset and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Other Service Concession Assets
<i>Account Code</i>	10612992
<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. This account is debited upon derecognition of the asset, reversal of impairment and/or adjustments.

14 Bearer Trees, Plants and Crops

<i>Account Title</i>	Bearer Trees, Plants and Crops
<i>Account Code</i>	10614010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost incurred in the purchase or fair value, if acquired through donation or transfers without cost, of bearer trees, plants and crops. This account is credited upon sale, transfers, losses, destruction, other disposal, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Bearer Trees, Plants and Crops
<i>Account Code</i>	10614011
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of bearer trees, plants and crops in accordance with the prescribed policy on depreciation. This account is debited upon derecognition of the asset, and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Bearer Trees, Plants and Crops
<i>Account Code</i>	10614012
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce the carrying amount of bearer trees, plants and crops to its recoverable amount due to impairment. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments.

<i>Account Title</i>	Growing Bearer Trees, Plants and Crops
<i>Account Code</i>	10614020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the accumulated costs or expenses

incurred during the growth of the bearer trees, plants and crops until maturity. This includes fertilizers, medicine, and the like. This account is credited upon maturity or reclassification to Bearer Trees, Plants and Crops account, and/or adjustments.

98 Construction in Progress

<i>Account Title</i>	Construction in Progress-Land Improvements
<i>Account Code</i>	10698010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the accumulated cost or other appropriate value of land improvements which are still in the process of construction or acquisition. This account is credited upon reclassification to the appropriate land improvement account upon completion, and/or adjustments.
<i>Account Title</i>	Construction in Progress-Infrastructure Assets
<i>Account Code</i>	10698020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the accumulated cost or other appropriate value of infrastructure assets which are still in the process of construction or acquisition. This account is credited upon reclassification to the appropriate infrastructure asset account upon completion, and/or adjustments.
<i>Account Title</i>	Construction in Progress-Buildings and Other Structures
<i>Account Code</i>	10698030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the accumulated cost or other appropriate value of buildings and other structures which are still in the process of construction or development. This account is credited upon reclassification to the appropriate buildings and other structures account upon completion, and/or adjustments.
<i>Account Title</i>	Construction in Progress-Leased Assets
<i>Account Code</i>	10698040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the accumulated cost or other appropriate value of assets under finance lease, still in the process of construction or development. This account is credited upon reclassification to the appropriate leased assets account upon completion, and/or adjustments.
<i>Account Title</i>	Construction in Progress-Leased Assets Improvements
<i>Account Code</i>	10698050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is credited upon reclassification to the appropriate leased assets, improvements account upon completion, and/or adjustments.
<i>Account Title</i>	Construction in Progress-Furniture and Fixtures
<i>Account Code</i>	10698060
<i>Normal Balance</i>	Debit

Description This account is debited to recognize the cost or accumulated value of furniture and fixtures which are still in the process of assembling, construction or development. This account is credited upon reclassification to the appropriate furniture and fixtures account upon completion, and/or adjustments.

Account Title Construction in Progress-Heritage Assets

Account Code 10698070

Normal Balance Debit

Description This account is debited to recognize the accumulated cost or other appropriate value of heritage assets which are still in the process of reconstruction, renovation or development. This account is credited upon reclassification to the appropriate heritage assets account upon completion, and/or adjustments.

Account Title Construction in Progress-Service Concession Assets

Account Code 10698080

Normal Balance Debit

Description This account is debited to recognize the accumulated cost or other appropriate value of assets under service concession arrangements, still in the process of construction or development. This account is credited upon reclassification to the appropriate service concession assets account upon completion, and/or adjustments.

99 Other Property, Plant and Equipment

Account Title Work, Zoo and/or Other Animals

Account Code 10699010

Normal Balance Debit

Description This account is debited to recognize the cost or fair value, if acquired through donation or transfers without cost, of animals acquired by an agency for research, education, transportation, entertainment, recreation and customs control. This includes animals used in military and police operations; animals in farms, fields, zoos, wildlife sanctuaries, aviaries, aquariums; animals for research purposes; and the like. This account is credited upon transfer to other agency, loss due to death or other causes, other disposal, and/or adjustments.

Account Title Accumulated Depreciation-Work, Zoo and/or Other Animals

Account Code 10699011

Normal Balance Credit

Description This account is credited for the allocation of cost of work, zoo and/or other animals in accordance with the prescribed policy on depreciation. This account is debited upon derecognition of the asset and/or adjustments.

Account Title Accumulated Impairment Losses-Work, Zoo and/or Other Animals

Account Code 10699012

Normal Balance Credit

Description This account is credited for the amount recognized to reduce work, zoo and/or other animals to its recoverable amount due to impairment. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments.

Account Title Growing Work, Zoo and/or Other Animals

<i>Account Code</i>	10699020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the accumulated costs or expenses incurred during the growth of the work, zoo and/or other animals until maturity. This includes food supplies, medicine, veterinary needs and the like. This account is credited upon maturity or reclassification to Work, Zoo and/or Other Animals account, and/or adjustments.

<i>Account Title</i>	Other Property, Plant and Equipment
<i>Account Code</i>	10699990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is credited upon sale, transfers, losses, destruction, derecognition of the carrying amount of the replaced portion, other disposal, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Other Property, Plant and Equipment
<i>Account Code</i>	10699991
<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. This account is debited upon derecognition of the asset and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Other Property, Plant and Equipment
<i>Account Code</i>	10699992
<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. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments.

07 Biological Assets

01 Bearer Biological Assets

<i>Account Title</i>	Breeding Stocks
<i>Account Code</i>	10701010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the fair value less cost to sell, or the cost, if the fair value cannot be measured reliably, of breeding stocks when they relate to agricultural activity. It includes cattle, horse, swine, and other animals that produced offsprings. It also includes offsprings intended for breeding, and those intended for sale/distribution/consumption at the point of harvest. This account is credited upon sale, transfers, loss, death, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Breeding Stocks
<i>Account Code</i>	10701011
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of breeding stocks in accordance with the prescribed policy on depreciation. It is used by entities adopting the cost model if fair value cannot be measured reliably. This account is debited upon derecognition of the asset, and/or

adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Breeding Stocks
<i>Account Code</i>	10701012
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce the carrying amount of breeding stock to its recoverable amount due to impairment. It is used by entities adopting the cost model if fair value cannot be measured reliably. This account is debited upon derecognition of the asset, reversal of impairment, and/or adjustments.

<i>Account Title</i>	Livestock
<i>Account Code</i>	10701020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the fair value less cost to sell, or the cost, if the fair value cannot be measured reliably, of livestock when they relate to agricultural activity. It includes carabao, cow, goat, chicken, sheep and other animals that produced milk, eggs, wools, and the like. This account is debited upon sale, transfers, loss, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Livestock
<i>Account Code</i>	10701021
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of livestock in accordance with the prescribed policy on depreciation. It is used by entities adopting the cost model if fair value cannot be measured reliably. This account is debited upon derecognition of the asset, and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Livestock
<i>Account Code</i>	10701022
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce the carrying amount of livestock to its recoverable amount due to impairment. It is used by entities adopting the cost model if fair value cannot be measured reliably. This account is debited upon derecognition of the asset, reversal of impairment and/or adjustments.

<i>Account Title</i>	Trees, Plants and Crops
<i>Account Code</i>	10701030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the fair value less cost to sell, or the cost, if the fair value cannot be measured reliably, of trees, plants and crops when they relate to agricultural activity. It includes trees for forestry, bearer plants and, annual or perennial cropping, cultivating orchards and plantations and floriculture. This account is credited upon sale, transfers, loss or death, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Trees, Plants and Crops
<i>Account Code</i>	10701031
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of trees, plants and crops in accordance with the prescribed policy on depreciation. It is used by entities adopting the cost model if fair value cannot be measured reliably. This account is debited upon derecognition of the asset, and/or

adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Trees, Plants and Crops
<i>Account Code</i>	10701032
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce the carrying amount of trees, plants and crops to its recoverable amount due to impairment. It is used by entities adopting the cost model if fair value cannot be measured reliably. This account is debited upon derecognition of the asset, reversal of impairment and/or adjustments.

<i>Account Title</i>	Aquaculture
<i>Account Code</i>	10701040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the fair value less cost to sell, or the cost, if the fair value cannot be measured reliably, of fishes and other marine species when they relate to agricultural activity. It includes fishes, mollusks, crustaceans, aquatic plants, and the like. This account is credited upon sale, transfers, loss or death, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Aquaculture
<i>Account Code</i>	10701041
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of aquaculture in accordance with the prescribed policy on depreciation. It is used by entities adopting the cost model if fair value cannot be measured reliably. This account is debited upon derecognition of the asset, and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Aquaculture
<i>Account Code</i>	10701042
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce the carrying amount of aquaculture to its recoverable amount due to impairment. It is used by entities adopting the cost model if fair value cannot be measured reliably. This account is debited upon derecognition of the asset, reversal of impairment and/or adjustments.

<i>Account Title</i>	Other Bearer Biological Assets
<i>Account Code</i>	10701990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the fair value less cost to sell, or the cost, if the fair value cannot be measured reliably, of other bearer biological assets when they relate to agricultural activity. This account is credited upon sale, transfers, loss or death, and/or adjustments.

<i>Account Title</i>	Accumulated Depreciation-Other Bearer Biological Assets
<i>Account Code</i>	10701991
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of other bearer biological assets in accordance with the prescribed policy on depreciation. It is used by entities adopting the cost model if fair value cannot be measured reliably. This account is debited upon derecognition of the asset, and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Other Bearer Biological Assets
<i>Account Code</i>	10701992
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce the carrying amount of other bearer biological assets to its recoverable amount due to impairment. It is used by entities adopting the cost model if fair value cannot be measured reliably. This account is debited upon derecognition of the asset, reversal of impairment and/or adjustments.

02 Consumable Biological Assets

<i>Account Title</i>	Livestock Held for Consumption/Sale/Distribution
<i>Account Code</i>	10702010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the fair value less cost to sell, or the cost, if fair value cannot be measured reliably, of livestock held for consumption/sale/distribution when they relate to agricultural activity. This account is credited upon consumption, sale, distribution, donation, losses, and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Livestock Held for Consumption/ Sale/Distribution
<i>Account Code</i>	10702012
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce the carrying amount of livestock held for consumption/sale/distribution to its recoverable amount due to impairment. It is used by entities adopting the cost model if fair value cannot be measured reliably. This account is debited upon derecognition of the asset, reversal of impairment and/or adjustments.

<i>Account Title</i>	Trees, Plants and Crops Held for Consumption/Sale/Distribution
<i>Account Code</i>	10702020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the fair value less cost to sell, or the cost, if fair value cannot be measured reliably, of trees, plants and crops held for consumption/sale/distribution when they relate to agricultural activity. This account is debited upon consumption, sale, distribution, donation, losses, and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Trees, Plants and Crops Held for Consumption/Sale/Distribution
<i>Account Code</i>	10702022
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce the carrying amount of trees, plants and crops held for consumption/sale/distribution to its recoverable amount due to impairment. It is used by entities adopting the cost model if fair value cannot be measured reliably. This account is debited upon derecognition of the asset, reversal of impairment and/or adjustments.

<i>Account Title</i>	Other Consumable Biological Assets
<i>Account Code</i>	10702990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the fair value less cost to sell, or the

cost, if fair value cannot be measured reliably, of other consumable biological assets. This account is debited upon consumption, sale, distribution, donation, losses, and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Other Consumable Biological Assets
<i>Account Code</i>	10702992
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce the carrying amount of other biological assets held for consumption/sale/distribution to its recoverable amount due to impairment. It is used by entities adopting the cost model if fair value cannot be measured reliably. This account is debited upon derecognition of the asset, reversal of impairment and/or adjustments.

08 Intangible Assets

01 Intangible Assets

<i>Account Title</i>	Patents
<i>Account Code</i>	10801010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is credited upon sale, transfers, expiration and/or revocation of the patent, and/or adjustments.

<i>Account Title</i>	Accumulated Amortization-Patents
<i>Account Code</i>	10801011
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of patents in accordance with the prescribed policy on amortization. This account is debited upon derecognition of the asset and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Patents
<i>Account Code</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 to its recoverable amount or recoverable service amount to its recoverable amount due to impairment. This account is debited upon derecognition of the asset, reversal of impairment loss and/or adjustments.

<i>Account Title</i>	Computer Software
<i>Account Code</i>	10801020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the purchase cost or capitalized development cost of computer software programs for use in government operation, when the software is not an integral part of the related hardware. Development costs include cost of coding, testing and cost to produce product masters. This account is credited upon sale, transfers, obsolescence, and/or adjustments.

<i>Account Title</i>	Accumulated Amortization-Computer Software
<i>Account Code</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. This account is

debited upon derecognition of the asset and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Computer Software
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment loss and/or adjustments.

<i>Account Title</i>	Websites
<i>Account Code</i>	10801030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of completed website. This account is debited upon transfers, obsolescence, and/or adjustments.

<i>Account Title</i>	Accumulated Amortization-Websites
<i>Account Code</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. This account is debited upon derecognition of the asset and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Websites
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment loss and/or adjustments.

<i>Account Title</i>	Copyrights
<i>Account Code</i>	10801050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of obtaining an exclusive legal right, given to an originator or an assignee to print, publish, perform, film or record literary, artistic or musical materials, and to authorize others to do the same. This account is credited upon transfers, expiration and/or revocation of the copyright, and/or adjustments.

<i>Account Title</i>	Accumulated Amortization-Copyrights
<i>Account Code</i>	10801051
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the allocation of cost of copyrights in accordance with the prescribed policy on amortization. This account is debited upon derecognition of the asset and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Copyrights
<i>Account Code</i>	10801052
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce the value of the copyrights to its recoverable amount or recoverable service amount to its recoverable amount due to impairment. This account is debited upon derecognition of the asset, reversal of impairment loss and/or adjustments.

<i>Account Title</i>	Other Intangible Assets
<i>Account Code</i>	10801990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of obtaining other identifiable non-monetary assets without physical substance which grants the owner legal and contractual rights and future economic benefits and service potential not otherwise classified under the specific intangible asset accounts. This includes trademarks, marketing rights, franchises, licenses, electronic copies (CD/DVD) of published materials, and the like. This account is credited for sale, transfers, obsolescence, termination and/or revocation of rights and benefits, and/or adjustments.

<i>Account Title</i>	Accumulated Amortization-Other Intangible Assets
<i>Account Code</i>	10801991
<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. This account is debited upon derecognition of the asset and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Other Intangible Assets
<i>Account Code</i>	10801992
<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. This account is debited upon derecognition of the asset, reversal of impairment loss and/or adjustments.

02 Service Concession-Intangible Assets

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

<i>Account Title</i>	Accumulated Amortization-Service Concession-Intangible Assets
<i>Account Code</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. This account is debited upon derecognition of the asset and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Service Concession-Intangible Assets
<i>Account Code</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. This account is debited upon derecognition of the asset, reversal of impairment loss and/or adjustments.

98 Development in Progress

<i>Account Title</i>	Development in Progress-Patents
<i>Account Code</i>	10898010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of product design development. This account is credited upon completion and transfer to the patents account, and when the asset is impaired.

<i>Account Title</i>	Development in Progress-Computer Software
<i>Account Code</i>	10898020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of coding, testing and other costs incurred during the development of computer software. This account is credited upon completion and transfer to computer software account, and when the asset is impaired.

<i>Account Title</i>	Development in Progress-Websites
<i>Account Code</i>	10898030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize website development cost incurred during application and infrastructure development, graphical design and content development stages. This account is credited 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 Code</i>	10898990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost incurred during development phases of intangible asset not otherwise classified under the specific intangible asset accounts. This account is credited 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 Code</i>	19901010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize 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. This account is credited upon liquidation, write-off, and/or adjustments.

<i>Account Title</i>	Advances for Payroll
<i>Account Code</i>	19901020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount granted to regular disbursing officers for payment of salaries, wages, honoraria, allowances and other personnel benefits. This account is credited upon liquidation or write-off, and/or adjustments.

<i>Account Title</i>	Advances to Special Disbursing Officers
<i>Account Code</i>	19901030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is credited upon liquidation or write-off, and/or adjustments.

<i>Account Title</i>	Advances to Officers and Employees
<i>Account Code</i>	19901040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize amount advanced to officers and employees for official travel. This account is credited for liquidation of advances or write-off, and/or adjustments.

02 Prepayments

<i>Account Title</i>	Advances to Contractors
<i>Account Code</i>	19902010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize amount advanced to contractors and consultants as authorized by law. This account is credited for recoupment of advances, and/or adjustments.

<i>Account Title</i>	Prepaid Rent
<i>Account Code</i>	19902020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount advanced/deposited for leases/rentals of property, plant and equipment used in government operations. This account is credited for the expended amount, and/or adjustments.

<i>Account Title</i>	Prepaid Registration
<i>Account Code</i>	19902030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount advanced for registration of government property. This account is credited for the expended amount, and/or adjustments.

<i>Account Title</i>	Prepaid Interest
<i>Account Code</i>	19902040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount advanced for interest of loans contracted by the government. This account is credited for the expended amount, and/or adjustments.

<i>Account Title</i>	Prepaid Insurance
<i>Account Code</i>	19902050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount advanced for the insurance of government property. This account is credited for the expended amount, and/or adjustments.

<i>Account Title</i>	Prepaid Subscription
<i>Account Code</i>	19902100
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount advanced for the subscription of ICT software, data center service, cloud computing service, library and other reading materials, and the like, used in

government operations. This account is credited for the expended amount, and/or adjustments.

<i>Account Title</i>	Other Prepayments
<i>Account Code</i>	19902990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount of prepayments not falling under any of the specific prepayment accounts. This account is credited for the expended amount, and/or adjustments.

03 Deposits

<i>Account Title</i>	Deposit on Letters of Credit
<i>Account Code</i>	19903010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount paid by the agency to the bank for opening letters of credit. This account is credited for delivery of goods purchased, and/or adjustments.

<i>Account Title</i>	Guaranty Deposits
<i>Account Code</i>	19903020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize amount deposited for goods such as deposit for containers and deposits made to guarantee compliance with the terms of an agreement. This account is credited for application of deposit or refund of deposit from contracting parties upon contract termination/completion (e.g. deposits made for airfare and gasoline which are refundable upon contract termination), and/or adjustments.

<i>Account Title</i>	Other Deposits
<i>Account Code</i>	19903990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount of deposits not falling under any of the specific deposit accounts. This account is credited for the expended amount, and/or adjustments.

05 Deferred Charges

<i>Account Title</i>	Deferred Discount on Treasury Bills and Bonds
<i>Account Code</i>	19905010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize deferred discount on sale of Treasury Bills and Bonds. This account is credited upon amortization of the discount, and/or adjustments.

99 Other Assets

<i>Account Title</i>	Acquired Assets
<i>Account Code</i>	19999010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is credited for disposal, reclassification to other Property,

Plant and Equipment (PPE) accounts, and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Acquired Assets
<i>Account Code</i>	19999012
<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. This account is debited upon derecognition of the asset, reversal of impairment loss, and/or adjustments.

<i>Account Title</i>	Foreclosed Property/Assets
<i>Account Code</i>	19999020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the fair value of foreclosed property. This account is credited for disposal, reclassification to other PPE accounts, and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Foreclosed Property/Assets
<i>Account Code</i>	19999022
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce foreclosed property/assets to its recoverable amount due to impairment. This account is debited upon derecognition of the asset, reversal of impairment loss, and/or adjustments.

<i>Account Title</i>	Forfeited Property/Assets
<i>Account Code</i>	19999030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the fair value of seized/distrain non-saleable personal property which include, among others, debts, credits, and interests in and rights to personal property of such persons, as payment of tax liabilities of delinquent taxpayers. This account is credited for collection, release of distraint, forfeiture, reclassification to other asset accounts, and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Forfeited Property/Assets
<i>Account Code</i>	19999032
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce forfeited property/assets to its recoverable amount due to impairment. This account is debited upon derecognition of the asset, reversal of impairment loss, and/or adjustments.

<i>Account Title</i>	Confiscated Property/Assets
<i>Account Code</i>	19999040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the fair value of confiscated property/assets controlled by the government. This account is credited for disposal, reclassification to other PPE accounts, and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Confiscated Property/Assets
<i>Account Code</i>	19999042
<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. This account

is debited upon derecognition of the asset, reversal of impairment loss, and/or adjustments.

<i>Account Title</i>	Abandoned/Surrendered Property/Assets
<i>Account Code</i>	19999050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the fair value of abandoned or surrendered property/assets controlled by the government. This account is credited for disposal, reclassification to other PPE accounts, and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Abandoned/Surrendered Property/Assets
<i>Account Code</i>	19999052
<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. This account is debited upon derecognition of the asset, reversal of impairment loss, and/or adjustments.

<i>Account Title</i>	Sequestered Property/Assets
<i>Account Code</i>	19999060
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the fair value of sequestered property/assets controlled by the government. This account is credited for disposal, reclassification to other PPE accounts, and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Sequestered Property/Assets
<i>Account Code</i>	19999062
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited for the amount recognized to reduce sequestered property/assets to its recoverable amount due to impairment. This account is debited upon derecognition of the asset, reversal of impairment loss, and/or adjustments.

<i>Account Title</i>	Other Assets
<i>Account Code</i>	19999990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize assets not falling under any of the specific asset accounts. This account is credited for disposal, reclassification to specific asset accounts, and/or adjustments.

<i>Account Title</i>	Accumulated Impairment Losses-Other Assets
<i>Account Code</i>	19999992
<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. This account is debited upon derecognition of the asset, reversal of impairment loss, and/or adjustments.

2 LIABILITIES

2 Liabilities

01 Financial Liabilities
01 Payables

<i>Account Title</i>	Accounts Payable
<i>Account Code</i>	20101010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize receipt of goods or services on account in the normal course of trade and business operation. This account is debited for payment/settlement of liabilities, and/or adjustments.
<i>Account Title</i>	Due to Officers and Employees
<i>Account Code</i>	20101020
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize incurrence of liability to officers and employees for salaries, benefits and other emoluments including authorized expenses advanced by the officers and employees. This account is debited for settlement/payment to officers and employees, and/or adjustments.
<i>Account Title</i>	Internal Revenue Allotment Payable
<i>Account Code</i>	20101030
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the amount of internal revenue allotment (IRA) payable to LGUs representing its share from internal revenue collections. This account is debited for payment of IRA, and/or adjustments.
<i>Account Title</i>	Notes Payable
<i>Account Code</i>	20101040
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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. This account is debited for payment/settlement of promissory notes, and/or adjustments.
<i>Account Title</i>	Interest Payable
<i>Account Code</i>	20101050
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize accrual of interest on loans/bonds or other indebtedness, whether short-term or long-term. This account is debited upon payment of the interest, and/or adjustments.
<i>Account Title</i>	Operating Lease Payable
<i>Account Code</i>	20101060
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize incurrence of a liability arising from operating lease contract. This account is debited upon payment of lease, and/or adjustments.

<i>Account Title</i>	Finance Lease Payable
<i>Account Code</i>	20101070
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize incurrence of liability arising from finance lease contract. This account is debited upon payment of lease, and/or adjustments.
<i>Account Title</i>	Awards and Rewards Payable
<i>Account Code</i>	20101080
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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. This account is debited for payment to the grantee of the award/reward, and/or adjustments.
<i>Account Title</i>	Service Concession Arrangements Payable
<i>Account Code</i>	20101090
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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. This account is debited upon payment or when the amount of payments in advance of the service concession asset being recognized was expended, and/or adjustments.
<i>Account Title</i>	Prizes Payable
<i>Account Code</i>	20101120
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the amount payable to winners of competitive and promotional activities. This account is debited upon payment/settlement of liabilities, and/or adjustments.
<i>Account Title</i>	Indemnities Payable
<i>Account Code</i>	20101130
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the amount awarded by courts/administrative bodies to persons affected by the destruction of property/death/injury. This account is debited upon payment/settlement of liabilities, and/or adjustments.
<i>Account Title</i>	Payables to Joint Ventures
<i>Account Code</i>	20101140
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the amount payable to joint ventures. This account is debited for payment/settlement of liabilities, and/or adjustments.
<i>Account Title</i>	Payables to Joint Operators
<i>Account Code</i>	20101150
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the amount payable to joint operators which include, among others, expenses paid in advance by other

joint operators. This account is debited for payment/settlement of liabilities, and/or adjustments.

02 Bills/Bonds/Loans Payable

<i>Account Title</i>	Treasury Bills Payable
<i>Account Code</i>	20102010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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. This account is debited for redemptions of treasury bills, and/or adjustments.
<i>Account Title</i>	Bonds Payable-Domestic
<i>Account Code</i>	20102020
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize peso-denominated bonds issued/floated in the domestic market. This account is debited for redemptions of bonds, and/or adjustments.
<i>Account Title</i>	Premium on Bonds Payable-Domestic
<i>Account Code</i>	20102023
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize premiums on peso-denominated bonds issued/floated in the domestic market. This account is debited for amortization of the premium, and/or adjustments.
<i>Account Title</i>	Discount on Bonds Payable-Domestic
<i>Account Code</i>	20102024
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize discounts on peso-denominated bonds issued/floated in the domestic market. This account is credited for amortization of the discount, and/or adjustments.
<i>Account Title</i>	Bond Issue Cost-Domestic
<i>Account Code</i>	20102025
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the transaction costs incurred in connection with the peso-denominated bonds issued/floated in the domestic market. This account is credited for amortization of the bond issue cost, and/or adjustments.
<i>Account Title</i>	Bonds Payable-Foreign
<i>Account Code</i>	20102030
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize foreign currency-denominated bonds or peso-denominated bonds issued/floated offshore. This account is debited for redemptions of bonds, and/or adjustments.
<i>Account Title</i>	Premium on Bonds Payable-Foreign
<i>Account Code</i>	20102033
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize premiums on foreign currency-denominated bonds or peso-denominated bonds issued/floated offshore.

This account is debited for amortization of the premium, and/or adjustments.

<i>Account Title</i>	Discount on Bonds Payable-Foreign
<i>Account Code</i>	20102034
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize discounts on foreign currency-denominated bonds or peso-denominated bonds issued/floated offshore. This account is credited for amortization of the discount, and/or adjustments.

<i>Account Title</i>	Bond Issue Cost-Foreign
<i>Account Code</i>	20102035
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the transaction costs incurred in connection with the foreign currency-denominated bonds or peso-denominated bonds issued/floated offshore. This account is credited for amortization of the bond issue cost, and/or adjustments.

<i>Account Title</i>	Loans Payable-Domestic
<i>Account Code</i>	20102040
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize receipt of loan proceeds (cash or non-cash) from local creditors, including those assumed by the NG from GFIs. This account is debited for payments of loan amortization, and/or adjustments.

<i>Account Title</i>	Loans Payable-Foreign
<i>Account Code</i>	20102050
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize receipt of loan proceeds (cash or non-cash) from foreign governments or international financial institutions. This account is debited for payments of loan amortization, and/or adjustments.

03 Tax Refunds Payable

<i>Account Title</i>	Tax Refunds Payable
<i>Account Code</i>	20103010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the amount of duly approved refund to taxpayers such as: 1) refund of excess or erroneous collection of value-added tax (VAT) and other internal revenue taxes in accordance with Section 229 of R.A No. 8424, including legal interest thereon treated as related expenses; 2) refund of input taxes attributable to zero-rated or effectively zero-rated transactions under Section 112 of R.A. 8424, as amended; and 3) refund of excess or erroneous remittance of BIR Authorized Agent Banks (AABs) and other collecting agents. This account is debited upon payment or return of the tax refunds to the appropriate taxpayers, AAB or collecting agent, and/or adjustments.

02 Inter-Agency Payables

01 Inter-Agency Payables

<i>Account Title</i>	Due to BIR
<i>Account Code</i>	20201010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize withholding of taxes from officers/employees and other entities. This account is debited for remittance of the taxes withheld to the BIR, and/or adjustments.
<i>Account Title</i>	Due to GSIS
<i>Account Code</i>	20201020
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the withholding of employees' premium payments and other payables for remittance to the Government Service Insurance System (GSIS). This account is debited for the remittance of withheld amount, and/or adjustments.
<i>Account Title</i>	Due to Pag-IBIG
<i>Account Code</i>	20201030
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the withholding of employees' premium payments and other payables for remittance to the Home Development Mutual Fund (HDMF). This account is debited for the remittance of withheld amount, and/or adjustments.
<i>Account Title</i>	Due to PhilHealth
<i>Account Code</i>	20201040
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the withholding of employees' premium payments for remittance to the Philippine Health Insurance Corporation (PHIC). This account is debited for the remittance of withheld amount, and/or adjustments.
<i>Account Title</i>	Due to NGAs
<i>Account Code</i>	20201050
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 subject to liquidation and other inter-agency transactions. This account is debited for delivery of goods/services, liquidation of funds received and settlement of liabilities, and/or adjustments.
<i>Account Title</i>	Due to GOCCs
<i>Account Code</i>	20201060
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 subject to liquidation; 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. This account is debited for delivery of goods/services, liquidation of funds received and settlement of liabilities, and/or adjustments.
<i>Account Title</i>	Due to LGUs
<i>Account Code</i>	20201070

<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 subject to liquidation and other inter-agency transactions. This account is debited for delivery of goods/services, liquidation of funds received and settlement of liabilities, and/or adjustments.

03 Intra-Agency Payables

01 Intra-Agency Payables

<i>Account Title</i>	Due to Central Office
<i>Account Code</i>	20301010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 subject to liquidation and other intra-agency transactions. This account is debited for liquidation of funds received, settlement of liabilities, and/or adjustments.

<i>Account Title</i>	Due to Bureaus
<i>Account Code</i>	20301020
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 subject to liquidation and other intra-agency transactions. This account is debited for liquidation of funds received, settlement of liabilities, and/or adjustments.

<i>Account Title</i>	Due to Regional Offices
<i>Account Code</i>	20301030
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 subject to liquidation and other intra-agency transactions. This account is debited for liquidation of funds received, settlement of liabilities, and/or adjustments.

<i>Account Title</i>	Due to Operating Units
<i>Account Code</i>	20301040
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 subject to liquidation and other intra-agency transactions. This account is debited for liquidation of funds received, settlement of liabilities, and/or adjustments.

<i>Account Title</i>	Due to Other Funds
<i>Account Code</i>	20301050
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize transfers from other funds and/or

payables to other funds. This account is debited for the return of the fund to the source fund, and/or adjustments.

04 Trust Liabilities

01 Trust Liabilities

<i>Account Title</i>	Trust Liabilities
<i>Account Code</i>	20401010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the receipt of amount held in trust for specific purpose. This account is debited for payment or settlement of the liabilities, and/or adjustments.
<i>Account Title</i>	Trust Liabilities-Disaster Risk Reduction and Management Fund
<i>Account Code</i>	20401020
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the receipt of amount held in trust for Disaster Risk Reduction and Management. This account is debited for payment or settlement of the liabilities, and/or adjustments.
<i>Account Title</i>	Bail Bonds Payable
<i>Account Code</i>	20401030
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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. This account is debited for refund or forfeiture of the bond, and/or adjustments.
<i>Account Title</i>	Guaranty/Security Deposits Payable
<i>Account Code</i>	20401040
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the incurrence of liability arising from the receipt/withholding of cash or cash equivalents to guaranty (a) that the winning bidder shall enter into contract with the procuring entity; (b) performance by the contractor of the terms of the contract; and (c) that the contractor shall correct all discovered defects and clear/settle all third party liabilities. This account is debited for refund after the fulfillment of the purpose of the bond or forfeiture upon failure to comply with the purpose of the bond/retention, and/or adjustments.
<i>Account Title</i>	Customers' Deposits Payable
<i>Account Code</i>	20401050
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the receipt of cash deposits from customers for goods/services to be delivered and property to be leased. This account is debited upon application of the deposit to the cost of the goods/services delivered and of the damages to the leased property, upon refund of the cash deposits, and/or adjustments.
<i>Account Title</i>	Trust Liabilities-Disallowances/Charges
<i>Account Code</i>	20401080
<i>Normal Balance</i>	Credit

<i>Description</i>	This account is credited upon receipt of settlement for disallowances/charges in audit due from public/private individuals/entities pending finality of decision. This account is debited depending on the final and executory decision of disallowances/charges.
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05 Deferred Credits/Unearned Revenue

01 Deferred Credits

<i>Account Title</i>	Deferred Finance Lease Revenue
<i>Account Code</i>	20501010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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. This account is debited when the income is earned and recognized as interest income, and/or adjustments.

<i>Account Title</i>	Deferred Service Concession Revenue
<i>Account Code</i>	20501020
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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. This account is debited as revenue is recognized, and/or adjustments.

<i>Account Title</i>	Deferred Revenue from Grants and Donations
<i>Account Code</i>	20501040
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognized unearned income arising from government or other entities grants and donations relating to assets. This account is debited upon recognition of income when the conditions on grants or donations are met, and/or adjustments.

<i>Account Title</i>	Other Deferred Credits
<i>Account Code</i>	20501990
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize other transactions not falling under any of the specific deferred credits accounts. This account is debited when related income is earned, and/or adjustments.

02 Unearned Revenue

<i>Account Title</i>	Unearned Revenue-Investment Property
<i>Account Code</i>	20502010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the receipt of advance rent/lease income from investment property. This account is debited when rent/lease income is earned, and/or adjustments.

<i>Account Title</i>	Other Unearned Revenue
<i>Account Code</i>	20502990
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize other income/revenue received in

advance not falling under any of the specific unearned revenue accounts. This account is debited when revenue is earned, and/or adjustments.

06 Provisions

01 Provisions

<i>Account Title</i>	Pension Benefits Payable
<i>Account Code</i>	20601010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize accrual of pension of government personnel. This account is debited for payment of pension benefits, and/or adjustments.

<i>Account Title</i>	Leave Benefits Payable
<i>Account Code</i>	20601020
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize accrual of money value of the earned leave credits of government personnel. This account is debited for monetization of earned leave and payment of terminal leave benefits, and/or adjustments.

<i>Account Title</i>	Retirement Gratuity Payable
<i>Account Code</i>	20601030
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize liability for retirement gratuity benefits due to government personnel. This account is debited upon payment of the retirement gratuity benefits, and/or adjustments.

<i>Account Title</i>	Other Provisions
<i>Account Code</i>	20601990
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize liabilities of uncertain timing or amount not falling under any of the specific payable accounts. This includes provisions for litigation and other legal claims, warranty provisions, decommissioning provisions, or environmental provisions, among others. This account is debited upon payment or settlement of the liability, and/or adjustments.

99 Other Payables

99 Other Payables

<i>Account Title</i>	Other Payables
<i>Account Code</i>	29999990
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize other liabilities not falling under any of the specific payable accounts. This account is debited for payment or settlement of liabilities, and/or adjustments.

3 EQUITY

3 Equity

01 Government Equity

01 Government Equity

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

03 Intermediate Accounts

01 Intermediate Accounts

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

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 Code</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. This account is debited/credited upon sale or disposal of the financial asset.

REVENUES AND EXPENSES

4 REVENUE

4 Revenue

03 Tax Revenue

01 Tax Revenue-Individual and Corporation

<i>Account Title</i>	Income Tax
<i>Account Code</i>	40101010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Professional Tax
<i>Account Code</i>	40101020
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the taxes imposed on all persons engaged in the exercise/practice of their professions requiring government examination. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Travel Tax
<i>Account Code</i>	40101030
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Immigration Tax
<i>Account Code</i>	40101040
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the taxes imposed on immigrants admitted into the Philippines. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

02 Tax Revenue-Property

<i>Account Title</i>	Estate Tax
<i>Account Code</i>	40102010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Donors Tax
<i>Account Code</i>	40102020
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Capital Gains Tax
<i>Account Code</i>	40102030
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

03 Tax Revenue-Goods and Services

<i>Account Title</i>	Import Duties
<i>Account Code</i>	40103010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Excise Tax
<i>Account Code</i>	40103020
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Business Tax
<i>Account Code</i>	40103030
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the taxes on persons or entities in the course of trade or business. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Tax on Sand, Gravel and Other Quarry Products
<i>Account Code</i>	40103040
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Tax on Delivery Vans and Trucks
<i>Account Code</i>	40103050
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Tax on Forest Products
<i>Account Code</i>	40103060
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

04 Tax Revenue-Others

<i>Account Title</i>	Documentary Stamp Tax
<i>Account Code</i>	40104010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Motor Vehicles Users' Charge
<i>Account Code</i>	40104020
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Other Taxes
<i>Account Code</i>	40104990
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize all other taxes levied not falling under any of the specific tax accounts, such as science tax and the like. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

05 Tax Revenue-Fines and Penalties

<i>Account Title</i>	Tax Revenue-Fines and Penalties-Taxes on Individual and Corporation
<i>Account Code</i>	40105010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize all fines and penalties charged in relation to collection of taxes on individual and corporation. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Tax Revenue-Fines and Penalties-Property Taxes
<i>Account Code</i>	40105020

<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize all fines and penalties charged in relation to the collection of estate, donors and capital gains taxes. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Tax Revenue-Fines and Penalties-Taxes on Goods and Services
<i>Account Code</i>	40105030
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize all fines and penalties charged in relation to the collection of import duties, excise tax and business taxes. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Tax Revenue-Fines and Penalties-Other Taxes
<i>Account Code</i>	40105990
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize all fines and penalties imposed on the collection of taxes classified as other taxes. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

02 Service and Business Income

01 Service Income

<i>Account Title</i>	Permit Fees
<i>Account Code</i>	40201010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 such as for Sales Promotion and the like. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Registration Fees
<i>Account Code</i>	40201020
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Registration Plates, Tags and Stickers Fees
<i>Account Code</i>	40201030
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize fees collected for registration plates,

tags and stickers issued by LTO and Import Commodity Clearance (ICC) stickers issued by the DTI. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

Account Title Clearance and Certification Fees
Account Code 40201040
Normal Balance Credit
Description This account is credited 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 is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

Account Title Franchising Fees
Account Code 40201050
Normal Balance Credit
Description This account is credited 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 is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

Account Title Licensing Fees
Account Code 40201060
Normal Balance Credit
Description This account is credited 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 is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

Account Title Supervision and Regulation Enforcement Fees
Account Code 40201070
Normal Balance Credit
Description This account is credited 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 is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

Account Title Spectrum Usage Fees
Account Code 40201080
Normal Balance Credit
Description This account is credited to recognize the fees collected for use, allocation and assignment of radio frequency wave lengths. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

Account Title Legal Fees

<i>Account Code</i>	40201090
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Inspection Fees
<i>Account Code</i>	40201100
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Verification and Authentication Fees
<i>Account Code</i>	40201110
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Passport and Visa Fees
<i>Account Code</i>	40201120
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the fees and charges collected for the issuance of visas and passports including notarial fees and other consular services. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Processing Fees
<i>Account Code</i>	40201130
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Fines and Penalties-Service Income
<i>Account Code</i>	40201140
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the fines and penalties related to service income. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Other Service Income
<i>Account Code</i>	40201990
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize other service income not falling under any of the specific service income accounts. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

02 Business Income

<i>Account Title</i>	School Fees
<i>Account Code</i>	40202010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Affiliation Fees
<i>Account Code</i>	40202020
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the fees collected by institutions from students undertaking practice of their professions. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Examination Fees
<i>Account Code</i>	40202030
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the fees imposed for administering examinations such as licensure, civil service, trade, Philippine Educational Placement Tests, and the like. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Seminar/Training Fees
<i>Account Code</i>	40202040
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the fees collected or billed for attendance in short course trainings and seminars/workshops. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Rent/Lease Income
<i>Account Code</i>	40202050
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the income from use of government property/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 is debited, at year end, to close to the Revenue and Expense

Summary account, and/or adjustments.

<i>Account Title</i>	Communications Network Fees
<i>Account Code</i>	40202060
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 use of the facility. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Transportation System Fees
<i>Account Code</i>	40202070
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Road Network Fees
<i>Account Code</i>	40202080
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the toll fees charged for use of road network and bridges. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Waterworks System Fees
<i>Account Code</i>	40202090
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Power Supply System Fees
<i>Account Code</i>	40202100
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the income earned from power generation, transmission and distribution. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Seaport System Fees
<i>Account Code</i>	40202110
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Landing and Parking Fees
<i>Account Code</i>	40202120
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Income from Hostels/Dormitories and Other Like Facilities
<i>Account Code</i>	40202130
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the fees/charges for use of hostels, dormitories, cottages, guest houses, restaurants, cafeterias, staff houses, lodging houses and other similar facilities. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Slaughterhouse Operation
<i>Account Code</i>	40202140
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the collections from the operations of slaughterhouse which includes rentals of spaces for warehousing, livestock slaughter fees and the like. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Income from Printing and Publication
<i>Account Code</i>	40202150
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the income from sale of printed forms, materials or other publications. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Sales Revenue
<i>Account Code</i>	40202160
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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, and/or adjustments.
<i>Account Title</i>	Sales Discounts
<i>Account Code</i>	40202161
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize discounts on sale of goods, medicines and other inventory items, and services. This account shall be closed to sales revenue, and/or adjustments.
<i>Account Title</i>	Hospital Fees
<i>Account Code</i>	40202170
<i>Normal Balance</i>	Credit

<i>Description</i>	This account is credited to recognize the fees/charges for hospital services rendered to patients including medical, dental and laboratory services. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Hospital Discounts, Allowances and Free Services
<i>Account Code</i>	40202171
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount of discounts, allowances and assistance given to pay for indigent patients, senior citizens, persons with disabilities (PWDs), government employees and their dependents. This account shall be deducted from Hospital Fees account, and/or adjustments.
<i>Account Title</i>	Guarantee Income
<i>Account Code</i>	40202180
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the income earned from guarantees extended by the National Government to authorized borrowers. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Fidelity Insurance Income
<i>Account Code</i>	40202190
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the collection of premiums paid by the agency for the fidelity bonds of accountable officers. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Dividend Income
<i>Account Code</i>	40202200
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the dividends earned and/or actually collected by the NG from equity investments in GFIs/GOCCs. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Interest Income
<i>Account Code</i>	40202210
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Share in the Profit of Joint Ventures
<i>Account Code</i>	40202220
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the share of government agencies from the profit of joint venture operations under the equity method of accounting. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Fines and Penalties-Business Income
<i>Account Code</i>	40202230
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the fines and penalties charged for delayed or non-compliance with business regulatory requirements. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Service Concession Revenue
<i>Account Code</i>	40202240
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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, and/or adjustments.

<i>Account Title</i>	Other Business Income
<i>Account Code</i>	40202990
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize other business income not falling under any of the specific business income accounts. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

03 Assistance/Subsidy from

01 Assistance/Subsidy from

<i>Account Title</i>	Subsidy from National Government
<i>Account Code</i>	40301010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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, and/or adjustments.

<i>Account Title</i>	Assistance from Other National Government Agencies
<i>Account Code</i>	40301020
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize assistance received in cash or in kind from other national government agencies. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Assistance from Local Government Units
<i>Account Code</i>	40301030
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the amount of funds/assets transferred from LGUs (Province, City, Municipality or Barangay). This

account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Assistance from Government-Owned or Controlled Corporations
<i>Account Code</i>	40301040
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the amount of funds/assets transferred from GOCCs. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Subsidy from Other Funds
<i>Account Code</i>	40301050
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the amount of funds/assets transferred from other funds. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Subsidy from Central Office
<i>Account Code</i>	40301060
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize amount of subsidy received by the Regional Office/Staff Bureau/Operating Unit from the Central Office. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Subsidy from Regional Office/Staff Bureau
<i>Account Code</i>	40301070
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize amount of subsidy received by the Operating Unit from the Regional Office/Staff Bureau. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

04 Shares, Grants and Donations

01 Shares

<i>Account Title</i>	Share from National Wealth
<i>Account Code</i>	40401010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize share of government agencies from the utilization/development of the national wealth. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Share from PAGCOR/PCSO
<i>Account Code</i>	40401020
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize share of government agencies from Philippine Amusement and Gaming Corporation (PAGCOR) and Philippine Charity Sweepstakes Office (PCSO). This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Share from Earnings of Government-Owned or Controlled Corporations
<i>Account Code</i>	40401030
<i>Normal Balance</i>	Credit

<i>Description</i>	This account is credited to recognize the mandatory/statutory shares of government agencies from receipts of GOCCs other than PAGCOR and PCSO. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
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<i>Account Title</i>	Share from Internal Revenue Collections
<i>Account Code</i>	40401050
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the share of Metropolitan Manila Development Authority (MMDA) and other authorized government agencies from national internal revenue collections. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

02 Donations

<i>Account Title</i>	Donations in Cash
<i>Account Code</i>	40402010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize all donations in cash received from other government agencies, private sector or foreign donors without conditions and/or upon fulfillment of conditions and with a term of more than one year. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Donations in Kind
<i>Account Code</i>	40402020
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize all donations in kind received from other government agencies, private sector or foreign donors without conditions and/or upon fulfillment of conditions and with a term of more than one year. This account also includes assets acquired at no or nominal cost. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

03 Grants

<i>Account Title</i>	Grants in Cash
<i>Account Code</i>	40403010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize all grants in cash received from foreign grantors to support the execution and implementation of development programs or projects. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Grants in Kind
<i>Account Code</i>	40403020
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize all grants in kind received from foreign grantors for specific purpose. This account also includes assets acquired at no or nominal cost. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

05 Gains

01 Gains

<i>Account Title</i>	Gain on Foreign Exchange (FOREX)
<i>Account Code</i>	40501010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Gain on Sale of Investments
<i>Account Code</i>	40501020
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize gains on sale of investments at fair value through surplus or deficit. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Gain on Sale of Investment Property
<i>Account Code</i>	40501030
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize gains on sale of capital assets held for rent and/or held for capital appreciation. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Gain on Sale of Property, Plant and Equipment
<i>Account Code</i>	40501040
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize gains on sale of government PPEs. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Gain on Initial Recognition of Biological Assets
<i>Account Code</i>	40501050
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize gains on the initial recognition of biological assets. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Gain on Sale of Biological Assets
<i>Account Code</i>	40501060
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize gains on the sale of biological assets. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Gain from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Physical Change
<i>Account Code</i>	40501070
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize gains from changes in fair value less costs to sell of biological assets due to physical change. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Gain from Changes in Fair Value Less Costs to Sell of Biological Assets

<i>Account Code</i>	Due to Price Change 40501080
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize gains from changes in fair value less costs to sell of biological assets due to price change. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Gain on Sale of Agricultural Produce
<i>Account Code</i>	40501090
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the fair value of the harvests and offspring of biological assets at the point of harvest. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Gain on Sale of Intangible Assets
<i>Account Code</i>	40501100
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize gains on the sale intangible assets. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Gain from Changes in Fair Value of Financial Instruments
<i>Account Code</i>	40501110
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited 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 is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Gain on Initial Recognition of Agricultural Produce
<i>Account Code</i>	40501120
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize gains on the initial recognition of agricultural produce. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Gain on Sale of Unserviceable Property
<i>Account Code</i>	40501130
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize gains on sale of government unserviceable property. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Other Gains
<i>Account Code</i>	40501990
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize gains which are not classified under any of the specific gain accounts. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

06 Other Non-Operating Income

01 Sale of Assets

<i>Account Title</i>	Sale of Garnished/Confiscated/Abandoned/Seized Goods and Property
<i>Account Code</i>	40601010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the receipts derived from the sale of garnished/confiscated/abandoned/seized goods or property title of which had been decided in favor of the government. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

02 Reversal of Impairment Loss

<i>Account Title</i>	Reversal of Impairment Loss
<i>Account Code</i>	40602010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the reversal of impairment loss. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

99 Miscellaneous Income

<i>Account Title</i>	Proceeds from Insurance/Indemnities
<i>Account Code</i>	40699010
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the proceeds from insurance claims and/or indemnities. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Miscellaneous Income
<i>Account Code</i>	40699990
<i>Normal Balance</i>	Credit
<i>Description</i>	This account is credited to recognize the revenues and other receipts not elsewhere classified under any specific income account. This includes receipt of payment from liquidated damages, receipt of payment from penalty for late deposits or reporting of collections by AABs, receipt of payment from restitution for lost assets, cash overages, condoned loans, proceeds from sale of unserviceable semi-expendable property, among others. This account is debited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

5 EXPENSES

5 Expenses

01 Personnel Services

01 Salaries and Wages

<i>Account Title</i>	Salaries and Wages-Regular
<i>Account Code</i>	50101010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the pay proper for services rendered by government employees occupying regular plantilla positions. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Salaries and Wages-Casual/Contractual
<i>Account Code</i>	50101020
<i>Normal Balance</i>	Debit

<i>Description</i>	This account is debited 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 account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
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<i>Account Title</i>	Salaries and Wages-Substitute Teachers
<i>Account Code</i>	50101030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize payment for services rendered by substitute teachers to perform regular agency functions and specific vital activities or services which cannot be provided by the regular or permanent staff of the agency. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

02 Other Compensation

<i>Account Title</i>	Personnel Economic Relief Allowance (PERA)
<i>Account Code</i>	50102010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Representation Allowance (RA)
<i>Account Code</i>	50102020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Transportation Allowance (TA)
<i>Account Code</i>	50102030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Clothing/Uniform Allowance
<i>Account Code</i>	50102040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Subsistence Allowance
<i>Account Code</i>	50102050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Laundry Allowance
<i>Account Code</i>	50102060
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Quarters Allowance
<i>Account Code</i>	50102070
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Productivity Incentive Allowance
<i>Account Code</i>	50102080
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Overseas Allowance
<i>Account Code</i>	50102090
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the allowances granted to authorized government officials/employees on foreign assignments/missions. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Honoraria
<i>Account Code</i>	50102100
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue

and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Hazard Pay
<i>Account Code</i>	50102110
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Longevity Pay
<i>Account Code</i>	50102120
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the additional compensation to government officials and employees based on years of service rendered to the government. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Overtime and Night Pay
<i>Account Code</i>	50102130
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Year-End Bonus
<i>Account Code</i>	50102140
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount of year-end bonus granted annually to government officials and employees as authorized by law. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Cash Gift
<i>Account Code</i>	50102150
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount granted annually in addition to the year-end bonus to government officials and employees as authorized by law. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Mid-Year Bonus
<i>Account Code</i>	50102160
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount of mid-year bonus granted annually to government officials and employees as authorized by law. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Other Bonuses and Allowances

<i>Account Code</i>	50102990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize other authorized bonuses and allowances granted to government officials/employees not falling under any of the specific other compensation accounts. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

03 Personnel Benefit Contributions

<i>Account Title</i>	Retirement and Life Insurance Premiums
<i>Account Code</i>	50103010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the government's share in premium contributions to the Government Service Insurance System and other retirement and life benefit systems. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Pag-IBIG Contributions
<i>Account Code</i>	50103020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the government's share in premium contributions to the Home Development Mutual Fund. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	PhilHealth Contributions
<i>Account Code</i>	50103030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the government's share in premium contributions to the Philippine Health Insurance Corporation. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Employees Compensation Insurance Premiums
<i>Account Code</i>	50103040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the government's share in premium contributions to the Employees' Compensation Commission (ECC). This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Provident/Welfare Fund Contributions
<i>Account Code</i>	50103050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount contributed by the government for the employees' provident or welfare fund. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

04 Other Personnel Benefits

<i>Account Title</i>	Pension Benefits
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<i>Account Code</i>	50104010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount of pension to government employees occupying regular plantilla positions. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Retirement Gratuity
<i>Account Code</i>	50104020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount of the total creditable services of retirees converted into gratuity months multiplied by the highest salary received. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Terminal Leave Benefits
<i>Account Code</i>	50104030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the money value of the accumulated leave credits of government officials and employees. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Other Personnel Benefits
<i>Account Code</i>	50104990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount contributed by the government for the employees' benefits not falling under any of the specific other personnel benefits accounts. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

02 Maintenance and Other Operating Expenses

01 Traveling Expenses

<i>Account Title</i>	Traveling Expenses-Local
<i>Account Code</i>	50201010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the costs incurred in the movement/transport of government officers and employees within the country. This includes amount paid/incurred for fare/transportation, travel per diems, and all other related expenses. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Traveling Expenses-Foreign
<i>Account Code</i>	50201020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the costs incurred in the movement/transport of government officers and employees outside the country. This includes amount paid/incurred for fare/transportation, travel per diems, and all other related expenses. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

02 Training and Scholarship Expenses

<i>Account Title</i>	Training Expenses
<i>Account Code</i>	50202010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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, transportation expenses of participants/training management team, and all other training related expenses. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Scholarship Grants/Expenses
<i>Account Code</i>	50202020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the costs of scholarships granted by the government to individuals in the pursuit of further learning, study or research. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

03 Supplies and Materials Expenses

<i>Account Title</i>	Office Supplies Expenses
<i>Account Code</i>	50203010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost or value of office supplies such as bond papers, pens, inks, paper clips, binder clips, staple wires, staple wire removers, rulers, ring binders and the like. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Accountable Forms Expenses
<i>Account Code</i>	50203020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Non-Accountable Forms Expenses
<i>Account Code</i>	50203030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Animal/Zoological Supplies Expenses
<i>Account Code</i>	50203040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Food Supplies Expenses
<i>Account Code</i>	50203050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of food issued to hospital/rehabilitation patients, jail inmates and the like. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Welfare Goods Expenses
<i>Account Code</i>	50203060
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Drugs and Medicines Expenses
<i>Account Code</i>	50203070
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the costs of drugs and medicines issued to end-users for government operations. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Medical, Dental and Laboratory Supplies Expenses
<i>Account Code</i>	50203080
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the costs of medical, dental and laboratory supplies issued to end-users for government operations. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Fuel, Oil and Lubricants Expenses
<i>Account Code</i>	50203090
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Agricultural and Marine Supplies Expenses
<i>Account Code</i>	50203100
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

Account Title Textbooks and Instructional Materials Expenses
Account Code 50203110
Normal Balance Debit
Description This account is debited to recognize the cost of books and instructional materials distributed to public schools, brochures, pamphlets, flipcharts, video clips/slides, manuals, and the like. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

Account Title Military, Police and Traffic Supplies Expenses
Account Code 50203120
Normal Balance Debit
Description This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

Account Title Chemical and Filtering Supplies Expenses
Account Code 50203130
Normal Balance Debit
Description This account is debited to recognize the cost of chemical and filtering supplies used in government operations. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

Account Title Semi-Expendable Machinery and Equipment Expenses
Account Code 50203210
Normal Balance Debit
Description This account is debited to recognize the cost of semi-expendable machinery and equipment used in operation. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

Account Title Semi-Expendable Furniture, Fixtures and Books Expenses
Account Code 50203220
Normal Balance Debit
Description This account is debited to recognize the cost of semi-expendable furniture, fixtures and books used in operation. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

Account Title Agricultural Produce Expenses
Account Code 50203230
Normal Balance Debit
Description This account is debited to recognize the cost of agricultural produce used in operation. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

Account Title Aquaculture Produce Expenses
Account Code 50203240
Normal Balance Debit

<i>Description</i>	This account is debited to recognize the cost of aquaculture produce used in operation. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
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<i>Account Title</i>	Prisoner Medical Support Expenses
<i>Account Code</i>	50203290
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the costs of other medical and health care services to Persons Deprived of Liberty (PDL) such as medical referral and consultation; laboratory and diagnostics expenses; medical procedures and management; and the like. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Other Supplies and Materials Expenses
<i>Account Code</i>	50203990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of inventories issued to end-users not otherwise classified under the specific inventory expense accounts. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

04 Utility Expenses

<i>Account Title</i>	Water Expenses
<i>Account Code</i>	50204010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of water consumed in government operations/projects. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Electricity Expenses
<i>Account Code</i>	50204020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of electricity consumed in government operations/projects. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Gas/Heating Expenses
<i>Account Code</i>	50204030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the gas/heating costs incurred by foreign-based government agencies during winter months. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Other Utility Expenses
<i>Account Code</i>	50204990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of utilities consumed in government operations/projects not falling in under any specific utility expense account. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

05 Communications Expenses

<i>Account Title</i>	Postage and Courier Expenses
<i>Account Code</i>	50205010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of delivery/transmission of official messages, mails, documents, recognizes and the like. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Telephone Expenses
<i>Account Code</i>	50205020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of transmitting messages thru telephone lines (mobile or landlines), faxes, telex and the like whether prepaid or postpaid. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Internet Subscription Expenses
<i>Account Code</i>	50205030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of using internet services in government operations. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Cable, Satellite, Telegraph and Radio Expenses
<i>Account Code</i>	50205040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of using cable/satellite/telegram/radio services. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

06 Awards/Rewards and Prizes

<i>Account Title</i>	Awards/Rewards Expenses
<i>Account Code</i>	50206010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Prizes
<i>Account Code</i>	50206020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount paid to winners of competitive and promotional activities. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Indemnities
<i>Account Code</i>	50206030
<i>Normal Balance</i>	Debit

<i>Description</i>	This account is debited to recognize the amount awarded by courts/administrative bodies to persons affected by the destruction of property/death/injury. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
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07 Survey, Research, Exploration and Development Expenses

<i>Account Title</i>	Survey Expenses
<i>Account Code</i>	50207010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost incurred in the conduct of cadastral, structural, topographical, statistical, ICT survey, and other type of surveys conducted by government agencies. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Research, Exploration and Development Expenses
<i>Account Code</i>	50207020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

08 Demolition/Relocation and Desilting/Drilling/Dredging Expenses

<i>Account Title</i>	Demolition and Relocation Expenses
<i>Account Code</i>	50208010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the costs of demolition of structures and relocation of settlers and structures affected by government projects. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Desilting, Drilling and Dredging Expenses
<i>Account Code</i>	50208020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

09 Generation, Transmission and Distribution Expenses

<i>Account Title</i>	Generation, Transmission and Distribution Expenses
<i>Account Code</i>	50209010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

10 Confidential, Intelligence and Extraordinary Expenses

<i>Account Title</i>	Confidential Expenses
<i>Account Code</i>	50210010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount paid for expenses related to surveillance/confidential activities in civilian government agencies that are intended to support the mandate or operations of the agency. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Intelligence Expenses
<i>Account Code</i>	50210020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Extraordinary and Miscellaneous Expenses
<i>Account Code</i>	50210030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

11 Professional Services

<i>Account Title</i>	Legal Services
<i>Account Code</i>	50211010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost incurred for authorized legal services, rendered by private lawyers or lawyers from other government agencies, excluding legal defense expenses. This includes special counsel allowances granted to government lawyers from other agencies deputized to represent the government in court as special counsel. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Auditing Services
<i>Account Code</i>	50211020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of operating expenses provided by auditees for auditing services rendered by the Commission on Audit. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Consultancy Services
<i>Account Code</i>	50211030

<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Other Professional Services
<i>Account Code</i>	50211990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

12 General Services

<i>Account Title</i>	Environment/Sanitary Services
<i>Account Code</i>	50212010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Janitorial Services
<i>Account Code</i>	50212020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of janitorial services contracted by the government. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Security Services
<i>Account Code</i>	50212030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of security services contracted by the government. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Other General Services
<i>Account Code</i>	50212990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

13 Repairs and Maintenance

<i>Account Title</i>	Repairs and Maintenance-Investment Property
<i>Account Code</i>	50213010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

Account Title Repairs and Maintenance-Land Improvements
Account Code 50213020
Normal Balance Debit
Description This account is debited to recognize the cost of repairs and maintenance on aquaculture structures and other land improvements constructed/acquired/ developed for public use. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

Account Title Repairs and Maintenance-Infrastructure Assets
Account Code 50213030
Normal Balance Debit
Description This account is debited 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; railway systems; and other infrastructure assets. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

Account Title Repairs and Maintenance-Buildings and Other Structures
Account Code 50213040
Normal Balance Debit
Description This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

Account Title Repairs and Maintenance-Machinery and Equipment
Account Code 50213050
Normal Balance Debit
Description This account is debited 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; communications 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 equipment. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

Account Title Repairs and Maintenance-Transportation Equipment
Account Code 50213060
Normal Balance Debit
Description This account is debited to recognize the cost of repairs and maintenance on motor vehicles; trains; aircrafts and aircrafts ground equipment; watercrafts; and other transportation equipment. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

Account Title Repairs and Maintenance-Furniture and Fixtures

<i>Account Code</i>	50213070
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of repairs and maintenance on furniture and fixtures. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Repairs and Maintenance-Leased Assets
<i>Account Code</i>	50213080
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of repairs and maintenance of buildings, ICT machinery and equipment, and other leased assets acquired by a lessee under a finance lease contract/agreement. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Repairs and Maintenance-Leased Assets Improvements
<i>Account Code</i>	50213090
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Restoration and Maintenance-Heritage Assets
<i>Account Code</i>	50213100
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of restoration and maintenance of heritage assets. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Repairs and Maintenance-Semi-Expendable Machinery and Equipment
<i>Account Code</i>	50213210
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of repairs and maintenance of semi-expendable machinery and equipment. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books
<i>Account Code</i>	50213220
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of repairs and maintenance of semi-expendable furniture, fixtures and books. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Repairs and Maintenance-Others
<i>Account Code</i>	50213980
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of repairs and maintenance of improvements on land, buildings and other assets not controlled /recognized in the books of the entity. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Repairs and Maintenance-Other Property, Plant and Equipment
<i>Account Code</i>	50213990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

14 Assistance/Subsidy to

<i>Account Title</i>	Subsidy to National Government Agencies
<i>Account Code</i>	50214010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 payments through the issuance of NCAA for advance payments made by foreign creditors and donors; constructive payments based on CDC issued to Foreign Service Posts; Working Fund deposited to the foreign currency accounts of implementing NGAs for FAPs; constructive payments through TRAs to BIR and Tax Expenditure Fund (TEF) Subsidy to GOCCs and NGAs. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Assistance to Other National Government Agencies
<i>Account Code</i>	50214020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited by NGAs to recognize assistance to other NGAs through transfer of funds or assets. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Assistance to Local Government Units
<i>Account Code</i>	50214030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize assistance to LGUs through transfer of funds or assets for government programs/projects/activities. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Budgetary Support to Government-Owned or Controlled Corporations
<i>Account Code</i>	50214040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Assistance to Non-Government Organizations/Civil Society Organizations
<i>Account Code</i>	50214050

<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the assistance to NGOs/CSOs through transfer of funds or assets for implementation of government programs/projects. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Internal Revenue Allotment
<i>Account Code</i>	50214060
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount of internal revenue allotment (IRA) due to LGUs and MMDA. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Subsidy to Regional Offices/Staff Bureaus
<i>Account Code</i>	50214070
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Subsidy to Operating Units
<i>Account Code</i>	50214080
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Subsidy to Other Funds
<i>Account Code</i>	50214090
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount of funds/assets transferred to other funds. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Assistance/Subsidies-Others
<i>Account Code</i>	50214990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the assistance given to individuals and institutions other than government agencies or NGOs/CSOs for government programs/projects/activities. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

15 Taxes, Insurance Premiums and Other Fees

<i>Account Title</i>	Taxes, Duties and Licenses
<i>Account Code</i>	50215010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Fidelity Bond Premiums
<i>Account Code</i>	50215020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount of premiums paid by the agency for the fidelity bonds of accountable officers. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Insurance Expenses
<i>Account Code</i>	50215030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount of premiums paid by the agency for the insurable risks of government property. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

16 Labor and Wages

<i>Account Title</i>	Labor and Wages
<i>Account Code</i>	50216010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the costs incurred for labor and wages. These include labor payroll paid for projects undertaken by administration which do not produce/create an asset, for agricultural activities involving hired labor, student wages, etc. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

99 Other Maintenance and Operating Expenses

<i>Account Title</i>	Advertising, Promotional and Marketing Expenses
<i>Account Code</i>	50299010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the costs incurred for advertisement in newspapers, magazines, televisions, radio, and other forms of media, such as expenses to: (a) promote and market products and services; and (b) publish invitations to bid and other authorized government advertisements. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Printing and Publication Expenses
<i>Account Code</i>	50299020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the costs of printing and binding of manuscripts/documents, forms, manuals, brochures, pamphlets, and the like. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Representation Expenses
<i>Account Code</i>	50299030
<i>Normal Balance</i>	Debit

<i>Description</i>	This account is debited to recognize the expenses incurred for official meetings/conferences and other official functions. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Transportation and Delivery Expenses
<i>Account Code</i>	50299040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 property from one station to another. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Rent/Lease Expenses
<i>Account Code</i>	50299050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize rental/lease of land, buildings, facilities, equipment, vehicles, machineries, ICT machinery and equipment, and the like. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Membership Dues and Contributions to Organizations
<i>Account Code</i>	50299060
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize membership fees/dues/contributions to recognized/authorized professional organizations. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Subscription Expenses
<i>Account Code</i>	50299070
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of subscriptions for ICT software, data center service, cloud computing service, library and other reading materials, and the like. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Donations
<i>Account Code</i>	50299080
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount of donations to other levels of government and individuals and institutions. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Litigation/Acquired Assets Expenses
<i>Account Code</i>	50299090
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 and expenses related to disposal of acquired assets. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Loss on Guaranty
<i>Account Code</i>	50299100
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Legal Defense Expense
<i>Account Code</i>	50299210
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize actual expenses incurred, including payment of premiums for posting of bail bonds and cash advances for expenses incurred by officials and employees of departments, bureaus and offices, in relation to the defense of administrative, civil or criminal cases filed against them in courts for acts committed in the performance of their actual functions. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Bank Transaction Fee
<i>Account Code</i>	50299220
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the charges imposed by the bank for various services rendered, not related to loans/borrowings, excluding interest charges. This also includes cost of checkbooks, penalties and surcharges on overdrafts, telegraphic transfers and the like. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Other Maintenance and Operating Expenses
<i>Account Code</i>	50299990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize other operating expenses not falling under any of the specific maintenance and other operating expense accounts. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

03 Financial Expenses

01 Financial Expenses

<i>Account Title</i>	Management Supervision/Trusteeship Fees
<i>Account Code</i>	50301010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Interest Expenses
<i>Account Code</i>	50301020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize interest charges paid/incurred for 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, NG-assumed liabilities, and similar expenses. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Guarantee Fees
<i>Account Code</i>	50301030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Bank Charges-Loans and Borrowings
<i>Account Code</i>	50301040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the charges imposed by the bank for various services rendered in relation to loans or borrowings. This also excludes interest charges. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Commitment Fees
<i>Account Code</i>	50301050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the commitment charges imposed by creditors based on an agreed percentage of the undrawn loan amount with foreign or domestic lending institution. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Other Financial Charges
<i>Account Code</i>	50301990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the charges not falling under any of the specific financial expense accounts. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

04 Direct Costs

01 Cost of Goods Manufactured

<i>Account Title</i>	Direct Labor
<i>Account Code</i>	50401010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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. This account is credited to transfer to Work-in-Process Inventory, and/or adjustments.

<i>Account Title</i>	Manufacturing Overhead
<i>Account Code</i>	50401020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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/or factory equipment, electricity and gas for the factory, indirect factory supplies, and the like. This account is credited to transfer to Work-in-Process Inventory, and/or adjustments.

02 Cost of Sales

<i>Account Title</i>	Cost of Sales
<i>Account Code</i>	50402010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the cost of merchandise purchased/goods manufactured subsequently sold in the course of business operations. This account is credited to recognize cost of goods sold, and/or adjustments.

05 Non-Cash Expenses

01 Depreciation

<i>Account Title</i>	Depreciation-Investment Property
<i>Account Code</i>	50501010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the periodic allocation of cost for the wear and tear of buildings/warehouses and other structures held for rent/lease on a commercial basis or held for capital appreciation or both in accordance with the prescribed policy on depreciation. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Depreciation-Land Improvements
<i>Account Code</i>	50501020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the periodic allocation of cost for the wear and tear of aquaculture structures, reforestation projects and other land improvements constructed/acquired/developed for public use in accordance with the prescribed policy on depreciation. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Depreciation-Infrastructure Assets
<i>Account Code</i>	50501030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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; railway systems and other infrastructure assets in accordance with the prescribed policy on depreciation. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Depreciation-Buildings and Other Structures
<i>Account Code</i>	50501040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Depreciation-Machinery and Equipment
<i>Account Code</i>	50501050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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; communications 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 equipment in accordance with the prescribed policy on depreciation. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Depreciation-Transportation Equipment
<i>Account Code</i>	50501060
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the periodic allocation of cost for the wear and tear of motor vehicles; trains; aircrafts and aircrafts ground equipment; watercrafts; and other transportation equipment in accordance with the prescribed policy on depreciation. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Depreciation-Furniture, Fixtures and Books
<i>Account Code</i>	50501070
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Depreciation-Leased Assets
<i>Account Code</i>	50501080
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the periodic allocation of cost for the wear and tear of buildings and other structures, machinery and equipment, transportation equipment, furniture and fixtures, and other leased assets under finance lease contract/agreement in accordance with the prescribed policy on depreciation. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Depreciation-Leased Assets Improvements
<i>Account Code</i>	50501090
<i>Normal Balance</i>	Debit

<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Depreciation-Heritage Assets
<i>Account Code</i>	50501100
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Depreciation-Service Concession Assets
<i>Account Code</i>	50501110
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Depreciation-Bearer Biological Assets
<i>Account Code</i>	50501130
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the periodic allocation of cost for the degeneration (a decrease in the quantity or deterioration in quality of an animal or plant) of bearer biological assets in accordance with the prescribed policy on depreciation. It is used by entities adopting the cost model if fair value cannot be measured reliably. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Depreciation-Bearer Trees, Plants and Crops
<i>Account Code</i>	50501140
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the periodic allocation of cost for the degeneration (a decrease in the quantity or deterioration in quality of an animal or plant) of bearer trees, plants and crops (recognized as Property, Plant and Equipment) in accordance with the prescribed policy on depreciation. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Depreciation-Other Property, Plant and Equipment
<i>Account Code</i>	50501990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

02 Amortization

<i>Account Title</i>	Amortization-Intangible Assets
<i>Account Code</i>	50502010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the periodic allocation of cost of intangible assets with finite useful lives in accordance with the prescribed policy on amortization. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Amortization-Service Concession-Intangible Assets
<i>Account Code</i>	50502020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the periodic allocation of cost of service concession-intangible assets with finite useful lives in accordance with the prescribed policy on amortization. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

03 Impairment Loss

<i>Account Title</i>	Impairment Loss-Financial Assets Held to Maturity
<i>Account Code</i>	50503010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the loss in the future economic benefits of financial assets-held to maturity. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Impairment Loss-Loans and Receivables
<i>Account Code</i>	50503020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the loss in the future economic benefits or service potential 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Impairment Loss-Lease Receivables
<i>Account Code</i>	50503030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the loss in the future economic benefits or service potential of lease receivables. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Impairment Loss-Investments in Government-Owned or Controlled Corporations
<i>Account Code</i>	50503040

<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the loss in the future economic benefits or service potential of investments in GOCCs. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Impairment Loss-Investments in Joint Venture
<i>Account Code</i>	50503050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the loss in the future economic benefits or service potential of investments in joint venture. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Impairment Loss-Other Receivables
<i>Account Code</i>	50503060
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the loss in the future economic benefits or service potential of other receivables. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Impairment Loss-Inventories
<i>Account Code</i>	50503070
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the loss in the future economic benefits or service potential of inventory. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Impairment Loss-Investment Property
<i>Account Code</i>	50503080
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the loss in the future economic benefits or service potential of investment property. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Impairment Loss-Property, Plant and Equipment
<i>Account Code</i>	50503090
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the loss in the future economic benefits or service potential of property, plant and equipment. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Impairment Loss-Biological Assets
<i>Account Code</i>	50503100
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the loss in the future economic benefits or service potential of biological assets. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Impairment Loss-Intangible Assets

<i>Account Code</i>	50503110
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the loss in the future economic benefits or service potential of intangible asset. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Impairment Loss-Other Assets
<i>Account Code</i>	50503990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the loss in the future economic benefits or service potential of assets not falling under any of the specific asset accounts. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

04 Losses

<i>Account Title</i>	Loss on Foreign Exchange (FOREX)
<i>Account Code</i>	50504010
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the losses arising from revaluation of assets and liabilities denominated in foreign currencies. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Loss on Sale of Investments
<i>Account Code</i>	50504020
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount of loss on sale of investments. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Loss on Sale of Investment Property
<i>Account Code</i>	50504030
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount of loss on sale of investment property. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Loss on Sale of Property, Plant and Equipment
<i>Account Code</i>	50504040
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount of loss on sale of property, plant and equipment. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Loss on Sale of Biological Assets
<i>Account Code</i>	50504050
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount of loss on sale of biological assets. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.

<i>Account Title</i>	Loss on Sale of Agricultural Produce
<i>Account Code</i>	50504060

<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount of loss on sale of agricultural produce. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Loss on Sale of Intangible Assets
<i>Account Code</i>	50504070
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount of loss on sale of intangible assets. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Loss on Sale of Assets
<i>Account Code</i>	50504080
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount of loss on sale of assets. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Loss of Assets
<i>Account Code</i>	50504090
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize amount of loss suffered by government due to theft/fortuitous events/calamities/civil unrest and events of same nature. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Loss on Initial Recognition of Biological Assets
<i>Account Code</i>	50504110
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize amount of loss incurred upon initial recognition of biological assets. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Loss from Changes in Fair Value of Financial Instruments
<i>Account Code</i>	50504120
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited 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 is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Loss from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Physical Change
<i>Account Code</i>	50504130
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize loss from changes in fair value less costs to sell of biological assets due to physical change. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Loss from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Price Change
<i>Account Code</i>	50504140
<i>Normal Balance</i>	Debit

<i>Description</i>	This account is debited to recognize gains from changes in fair value less costs to sell of biological assets due to price change. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Share in the Loss of Joint Ventures
<i>Account Code</i>	50504200
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the share of government agencies/entities from the loss in the joint venture operations. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Loss on Sale of Unserviceable Property
<i>Account Code</i>	50504250
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount of loss on sale of government unserviceable property. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.
<i>Account Title</i>	Other Losses
<i>Account Code</i>	50504990
<i>Normal Balance</i>	Debit
<i>Description</i>	This account is debited to recognize the amount of losses not falling under any of the specific loss accounts. This account is credited, at year end, to close to the Revenue and Expense Summary account, and/or adjustments.