

## LIST OF THE REVISED CHART OF ACCOUNTS

Local Governments

## ACCOUNT TITLES and CODES

|          | Code | Account Title |
|----------|------|---------------|
| SETS     |      |               |
| 1 Assets |      |               |

|      |             |   |  |
|------|-------------|---|--|
| 1 01 | Cash        |   |  |
| 1 01 | 01          | Cash on Hand  |  |
| 1 01 | 01          | 010   | Cash Local Treasury  |
| 1 01 | 01          | 020   | Petty Cash   |
| 1 01 | 02          | Cash in Bank - Local Currency                             |  |
| 1 01 | 02          | 010   | Cash in Bank - Local Currency, Current Account   |
| 1 01 | 02          | 020   | Cash in Bank - Local Currency, Savings Account   |
| 1 01 | 03          | Cash in Bank - Foreign Currency                           |  |
| 1 01 | 03          | 010   | Cash in Bank - Foreign Currency, Current Account   |
| 1 01 | 03          | 020   | Cash in Bank - Foreign Currency, Savings Account   |
| 1 02 | Investments |   |  |
| 1 02 | 01          | Investments in Time Deposits                              |  |
| 1 02 | 01          | 010   | Cash in Bank -Local Currency, Time Deposits  |
| 1 02 | 01          | 020   | Cash in Bank - Foreign Currency, Time Deposits   |
| 1 02 | 01          | 030   | Treasury Bills   |
| 1 02 | 02          | Financial Assets at Fair Value Through Surplus or Deficit |  |
| 1 02 | 02          | 010   | Financial Assets Held for Trading  |
| 1 02 | 02          | 020   | Financial Assets Designated at Fair Value Through Surplus or Deficit                                 |
| 1 02 | 03          | Financial Assets - Held to Maturity                       |  |
| 1 02 | 03          | 010   | Investments in Treasury Bills - Local  |
| 1 02 | 03          | 011   | <i>Allowance for Impairment - Investments in Treasury Bills - Local</i>                              |
| 1 02 | 03          | 020   | Investments in Bonds-Local   |
| 1 02 | 03          | 021   | <i>Allowance for Impairment - Investments in Bonds - Local</i>                                       |
| 1 02 | 04          | Financial Assets - Available for Sale                     |  |
| 1 02 | 04          | 010   | Investments in Stocks  |
| 1 02 | 04          | 020   | Investments in Bonds   |
| 1 02 | 05          | Financial Assets - Others                                 |  |
| 1 02 | 05          | 010   | Deposits on Letters of Credit  |
| 1 02 | 05          | 011   | <i>Allowance for Impairment - Deposits in Letters of Credit</i>                                      |
| 1 02 | 05          | 020   | Guaranty Deposits  |
| 1 02 | 05          | 021   | <i>Allowance for Impairment - Guaranty Deposits</i>  |
| 1 02 | 05          | 990   | Other Investments  |
| 1 02 | 05          | 991   | <i>Allowance for Impairment - Other Investments</i>  |
| 1 02 | 06          | Investments in Joint Venture                              |  |
| 1 02 | 06          | 010   | Investments in Joint Venture   |
| 1 02 | 06          | 011   | <i>Allowance for Impairment - Investments in Joint Venture</i>                                       |
| 1 02 | 07          | Sinking Fund  |  |
| 1 02 | 07          | 010   | Sinking Fund   |
|      |             |   |  |
| 1 03 | Receivables |   |  |
| 1 03 | 01          | Loans and Receivable Accounts                             |  |
| 1 03 | 01          | 010   | Accounts Receivable  |
| 1 03 | 01          | 011   | <i>Allowance for Impairment - Accounts Receivable</i>  |
| 1 03 | 01          | 020   | Real Property Tax Receivable   |
| 1 03 | 01          | 021   | <i>Allowance for Impairment - RPT Receivable</i>   |
| 1 03 | 01          | 030   | Special Education Tax Receivable   |
| 1 03 | 01          | 031   | <i>Allowance for Impairment - SET Receivable</i>   |
| 1 03 | 01          | 040   | Notes Receivable   |
| 1 03 | 01          | 041   | <i>Allowance for Impairment - Notes Receivable</i>   |
| 1 03 | 01          | 050   | Loans Receivable - Government-Owned and/or Controlled Corporations                                   |
| 1 03 | 01          | 051   | <i>Allowance for Impairment - Loans Receivable - Government-Owned and/or Controlled Corporations</i> |
| 1 03 | 01          | 060   | Loans Receivable - Local Government Units  |
| 1 03 | 01          | 061   | <i>Allowance for Impairment - Loans Receivable - Local Government Units</i>                          |
| 1 03 | 01          | 070   | Interests Receivable   |
| 1 03 | 01          | 071   | <i>Allowance for Impairment - Interests Receivable</i>   |

| Code |    |     |  | Account Title  |
|------|----|-----|--|--|
| 1 03 | 01 | 080 |  | Dividends Receivable   |
| 1 03 | 01 | 081 |  | <i>Allowance for Impairment - Dividends Receivable</i>   |
| 1 03 | 01 | 990 |  | Loans Receivable - Others  |
| 1 03 | 01 | 991 |  | <i>Allowance for Impairment - Loans Receivable - Others</i>                                    |
| 1 03 | 02 |     |  | Lease Receivables  |
| 1 03 | 02 | 010 |  | Operating Lease Receivable   |
| 1 03 | 02 | 011 |  | <i>Allowance for Impairment - Operating Lease Receivable</i>                                   |
| 1 03 | 02 | 020 |  | Finance Lease Receivable   |
| 1 03 | 02 | 021 |  | <i>Allowance for Impairment - Finance Lease Receivable</i>                                     |
| 1 03 | 03 |     |  | Inter-Agency Receivables   |
| 1 03 | 03 | 010 |  | Due from National Government Agencies  |
| 1 03 | 03 | 011 |  | <i>Allowance for Impairment - Due from National Government Agencies</i>                        |
| 1 03 | 03 | 020 |  | Due from Government-Owned and/or Controlled Corporations                                       |
| 1 03 | 03 | 021 |  | <i>Allowance for Impairment - Due from GOCCs</i>   |
| 1 03 | 03 | 030 |  | Due from Local Government Units  |
| 1 03 | 03 | 031 |  | <i>Allowance for Impairment - Due from LGUs</i>  |
| 1 03 | 03 | 040 |  | Due from Joint Venture   |
| 1 03 | 03 | 041 |  | <i>Allowance for Impairment - Due from Joint Venture</i>                                       |
| 1 03 | 04 |     |  | Intra-Agency Receivables   |
| 1 03 | 04 | 050 |  | Due from Other Funds   |
| 1 03 | 04 | 060 |  | Due from Special Accounts  |
| 1 03 | 04 | 070 |  | Due from Local Economic Enterprise   |
| 1 03 | 05 |     |  | Advances   |
| 1 03 | 05 | 010 |  | Advances for Operating Expenses  |
| 1 03 | 05 | 020 |  | Advances for Payroll   |
| 1 03 | 05 | 030 |  | Advances to Special Disbursing Officer   |
| 1 03 | 05 | 040 |  | Advances for Officers and Employees  |
| 1 03 | 06 |     |  | Other Receivables  |
| 1 03 | 06 | 010 |  | Receivables - Disallowances/Charges  |
| 1 03 | 06 | 011 |  | <i>Allowance for Impairment - Receivables- Disallowances/Charges</i>                           |
| 1 03 | 06 | 020 |  | Due from Officers and Employees  |
| 1 03 | 06 | 021 |  | <i>Allowance for Impairment - Due from Officers and Employees</i>                              |
| 1 03 | 06 | 030 |  | Due from Non-Government Organizations/People's Organizations                                   |
| 1 03 | 06 | 031 |  | <i>Allowance for Impairment - Due from Non-Government Organizations/People's Organizations</i> |
| 1 03 | 06 | 990 |  | Other Receivables  |
| 1 03 | 06 | 991 |  | <i>Allowance for Impairment - Other Receivables</i>  |
|      |    |     |  |  |
| 1 04 |    |     |  | Inventories  |
| 1 04 | 01 |     |  | Inventory Held for Sale  |
| 1 04 | 01 | 010 |  | Merchandise Inventory  |
| 1 04 | 02 |     |  | Inventory Held for Distribution  |
| 1 04 | 02 | 010 |  | Food Supplies for Distribution   |
| 1 04 | 02 | 020 |  | Welfare Goods for Distribution   |
| 1 04 | 02 | 030 |  | Drugs and Medicines for Distribution   |
| 1 04 | 02 | 040 |  | Medical, Dental and Laboratory Supplies for Distribution                                       |
| 1 04 | 02 | 050 |  | Agricultural and Marine Supplies for Distribution  |
| 1 04 | 02 | 060 |  | Agricultural Produce for Distribution  |
| 1 04 | 02 | 070 |  | Textbooks and Instructional Materials for Distribution   |
| 1 04 | 02 | 080 |  | Construction Materials for Distribution  |
| 1 04 | 02 | 090 |  | Property and Equipment for Distribution  |
| 1 04 | 02 | 990 |  | Other Supplies and Materials for Distribution  |
| 1 04 | 03 |     |  | Inventory Held for Manufacturing   |
| 1 04 | 03 | 010 |  | Raw Materials Inventory  |
| 1 04 | 03 | 020 |  | Work-in-Process Inventory  |
| 1 04 | 03 | 030 |  | Finished Goods Inventory   |
| 1 04 | 04 |     |  | Inventory Held for Consumption   |
| 1 04 | 04 | 010 |  | Office Supplies Inventory  |
| 1 04 | 04 | 020 |  | Accountable Forms, Plates and Stickers   |
| 1 04 | 04 | 030 |  | Non-Accountable Forms Inventory  |
| 1 04 | 04 | 040 |  | Animal/Zoological Supplies Inventory   |
| 1 04 | 04 | 050 |  | Food Supplies Inventory  |
| 1 04 | 04 | 060 |  | Drugs and Medicines Inventory  |

| Code |                                  |                       | Account Title   |
|------|----------------------------------|-----------------------|---|
| 1 04 | 04                               | 070                   | Medical, Dental and Laboratory Supplies Inventory                         |
| 1 04 | 04                               | 080                   | Fuel, Oil and Lubricants Inventory  |
| 1 04 | 04                               | 090                   | Agricultural and Marine Supplies Inventory                                |
| 1 04 | 04                               | 100                   | Textbooks and Instructional Materials Inventory                           |
| 1 04 | 04                               | 110                   | Military, Police and Traffic Supplies Inventory                           |
| 1 04 | 04                               | 120                   | Chemical and Filtering Supplies Inventory                                 |
| 1 04 | 04                               | 130                   | Construction Materials Inventory  |
| 1 04 | 04                               | 990                   | Other Supplies and Materials Inventory                                    |
| 1 05 | Prepayments and Deferred Charges |                       |   |
| 1 05 | 01                               | Prepayments           |   |
| 1 05 | 01                               | 010                   | Advances to Contractors   |
| 1 05 | 01                               | 020                   | Prepaid Rent  |
| 1 05 | 01                               | 030                   | Prepaid Registration  |
| 1 05 | 01                               | 040                   | Prepaid Interest  |
| 1 05 | 01                               | 050                   | Prepaid Insurance   |
| 1 05 | 01                               | 990                   | Other Prepayments   |
| 1 05 | 02                               | Deferred Charges      |   |
| 1 05 | 02                               | 010                   | Discount on Advance Payments  |
| 1 06 | Investment Property              |                       |   |
| 1 06 | 01                               | Land and Buildings    |   |
| 1 06 | 01                               | 010                   | Investment Property, Land   |
| 1 06 | 01                               | 011                   | Accumulated Impairment Losses - Investment Property, Land                 |
| 1 06 | 01                               | 020                   | Investment Property, Buildings  |
| 1 06 | 01                               | 021                   | Accumulated Depreciation - Investment Property, Buildings                 |
| 1 06 | 01                               | 022                   | Accumulated Impairment Losses - Investment Property, Buildings            |
| 1 06 | 01                               | 030                   | Construction in Progress - Investment Property, Buildings                 |
| 1 07 | Property, Plant and Equipment    |                       |   |
| 1 07 | 01                               | Land                  |   |
| 1 07 | 01                               | 010                   | Land  |
| 1 07 | 01                               | 011                   | Accumulated Impairment Losses - Land                                      |
| 1 07 | 02                               | Land Improvements     |   |
| 1 07 | 02                               | 010                   | Land Improvements, Aquaculture Structures                                 |
| 1 07 | 02                               | 011                   | Accumulated Depreciation - Land Improvements, Aquaculture Structures      |
| 1 07 | 02                               | 012                   | Accumulated Impairment Losses - Land Improvements, Aquaculture Structures |
| 1 07 | 02                               | 990                   | Other Land Improvements   |
| 1 07 | 02                               | 991                   | Accumulated Depreciation - Other Land Improvements                        |
| 1 07 | 02                               | 992                   | Accumulated Impairment Losses - Other Land Improvements                   |
| 1 07 | 03                               | Infrastructure Assets |   |
| 1 07 | 03                               | 010                   | Road Networks   |
| 1 07 | 03                               | 011                   | Accumulated Depreciation - Road Networks                                  |
| 1 07 | 03                               | 012                   | Accumulated Impairment Losses - Road Networks                             |
| 1 07 | 03                               | 020                   | Flood Control Systems   |
| 1 07 | 03                               | 021                   | Accumulated Depreciation - Flood Control Systems                          |
| 1 07 | 03                               | 022                   | Accumulated Impairment Losses - Flood Control Systems                     |
| 1 07 | 03                               | 030                   | Sewer Systems   |
| 1 07 | 03                               | 031                   | Accumulated Depreciation - Sewer Systems                                  |
| 1 07 | 03                               | 032                   | Accumulated Impairment Losses - Sewer Systems                             |
| 1 07 | 03                               | 040                   | Water Supply Systems  |
| 1 07 | 03                               | 041                   | Accumulated Depreciation - Water Supply Systems                           |
| 1 07 | 03                               | 042                   | Accumulated Impairment Losses - Water Supply Systems                      |
| 1 07 | 03                               | 050                   | Power Supply Systems  |
| 1 07 | 03                               | 051                   | Accumulated Depreciation - Power Supply Systems                           |
| 1 07 | 03                               | 052                   | Accumulated Impairment Losses - Power Supply Systems                      |
| 1 07 | 03                               | 060                   | Communication Networks  |
| 1 07 | 03                               | 061                   | Accumulated Depreciation - Communication Networks                         |
| 1 07 | 03                               | 062                   | Accumulated Impairment Losses - Communication Networks                    |
| 1 07 | 03                               | 070                   | Seaport Systems   |
| 1 07 | 03                               | 071                   | Accumulated Depreciation - Seaport Systems                                |
| 1 07 | 03                               | 072                   | Accumulated Impairment Losses - Seaport Systems                           |
| 1 07 | 03                               | 080                   | Airport Systems   |
| 1 07 | 03                               | 081                   | Accumulated Depreciation - Airport Systems                                |
| 1 07 | 03                               | 082                   | Accumulated Impairment Losses - Airport Systems                           |

| Code |    |     |  | Account Title  |
|------|----|-----|--|--|
| 1 07 | 03 | 090 |  | Parks, Plazas and Monuments  |
| 1 07 | 03 | 091 |  | Accumulated Depreciation - Parks, Plazas and Monuments                             |
| 1 07 | 03 | 092 |  | Accumulated Impairment Losses - Parks, Plazas and Monuments                        |
| 1 07 | 03 | 990 |  | Other Infrastructure Assets  |
| 1 07 | 03 | 991 |  | Accumulated Depreciation - Other Infrastructure Assets                             |
| 1 07 | 03 | 992 |  | Accumulated Impairment Losses - Other Infrastructure Assets                        |
| 1 07 | 04 |     |  | Buildings and Other Structures   |
| 1 07 | 04 | 010 |  | Buildings  |
| 1 07 | 04 | 011 |  | Accumulated Depreciation - Buildings   |
| 1 07 | 04 | 012 |  | Accumulated Impairment Losses - Buildings  |
| 1 07 | 04 | 020 |  | School Buildings   |
| 1 07 | 04 | 021 |  | Accumulated Depreciation - School Buildings  |
| 1 07 | 04 | 022 |  | Accumulated Impairment Losses - School Buildings                                   |
| 1 07 | 04 | 030 |  | Hospitals and Health Centers   |
| 1 07 | 04 | 031 |  | Accumulated Depreciation - Hospitals and Health Centers                            |
| 1 07 | 04 | 032 |  | Accumulated Impairment Losses - Hospitals and Health Centers                       |
| 1 07 | 04 | 040 |  | Markets  |
| 1 07 | 04 | 041 |  | Accumulated Depreciation - Markets   |
| 1 07 | 04 | 042 |  | Accumulated Impairment Losses - Markets  |
| 1 07 | 04 | 050 |  | Slaughterhouses  |
| 1 07 | 04 | 051 |  | Accumulated Depreciation - Slaughterhouses   |
| 1 07 | 04 | 052 |  | Accumulated Impairment Losses- Slaughterhouses                                     |
| 1 07 | 04 | 060 |  | Hostels and Dormitories  |
| 1 07 | 04 | 061 |  | Accumulated Depreciation - Hostels and Dormitories                                 |
| 1 07 | 04 | 062 |  | Accumulated Impairment Losses - Hostels and Dormitories                            |
| 1 07 | 04 | 990 |  | Other Structures   |
| 1 07 | 04 | 991 |  | Accumulated Depreciation - Other Structures  |
| 1 07 | 04 | 992 |  | Accumulated Impairment Losses - Other Structures                                   |
| 1 07 | 05 |     |  | Machinery and Equipment  |
| 1 07 | 05 | 010 |  | Machinery  |
| 1 07 | 05 | 011 |  | Accumulated Depreciation - Machinery   |
| 1 07 | 05 | 012 |  | Accumulated Impairment Losses - Machinery  |
| 1 07 | 05 | 020 |  | Office Equipment   |
| 1 07 | 05 | 021 |  | Accumulated Depreciation - Office Equipment  |
| 1 07 | 05 | 022 |  | Accumulated Impairment Losses - Office Equipment                                   |
| 1 07 | 05 | 030 |  | Information and Communication Technology Equipment                                 |
| 1 07 | 05 | 031 |  | Accumulated Depreciation - Information and Communication Technology Equipment      |
| 1 07 | 05 | 032 |  | Accumulated Impairment Losses - Information and Communication Technology Equipment |
| 1 07 | 05 | 040 |  | Agricultural and Forestry Equipment  |
| 1 07 | 05 | 041 |  | Accumulated Depreciation - Agricultural and Forestry Equipment                     |
| 1 07 | 05 | 042 |  | Accumulated Impairment Losses - Agricultural and Forestry Equipment                |
| 1 07 | 05 | 050 |  | Marine and Fishery Equipment   |
| 1 07 | 05 | 051 |  | Accumulated Depreciation - Marine and Fishery Equipment                            |
| 1 07 | 05 | 052 |  | Accumulated Impairment Losses - Marine and Fishery Equipment                       |
| 1 07 | 05 | 060 |  | Airport Equipment  |
| 1 07 | 05 | 061 |  | Accumulated Depreciation - Airport Equipment                                       |
| 1 07 | 05 | 062 |  | Accumulated Impairment Losses - Airport Equipment                                  |
| 1 07 | 05 | 070 |  | Communication Equipment  |
| 1 07 | 05 | 071 |  | Accumulated Depreciation - Communication Equipment                                 |
| 1 07 | 05 | 072 |  | Accumulated Impairment Losses - Communication Equipment                            |
| 1 07 | 05 | 080 |  | Construction and Heavy Equipment   |
| 1 07 | 05 | 081 |  | Accumulated Depreciation - Construction and Heavy Equipment                        |
| 1 07 | 05 | 082 |  | Accumulated Impairment Losses - Construction and Heavy Equipment                   |
| 1 07 | 05 | 090 |  | Disaster Response and Rescue Equipment   |
| 1 07 | 05 | 091 |  | Accumulated Depreciation - Disaster Response and Rescue Equipment                  |
| 1 07 | 05 | 092 |  | Accumulated Impairment Losses - Disaster Response and Rescue Equipment             |
| 1 07 | 05 | 100 |  | Military, Police and Security Equipment  |
| 1 07 | 05 | 101 |  | Accumulated Depreciation - Military, Police and Security Equipment                 |
| 1 07 | 05 | 102 |  | Accumulated Impairment Losses - Military, Police and Security Equipment            |
| 1 07 | 05 | 110 |  | Medical Equipment  |
| 1 07 | 05 | 111 |  | Accumulated Depreciation - Medical Equipment                                       |
| 1 07 | 05 | 112 |  | Accumulated Impairment Losses - Medical Equipment                                  |

| Code |    |     | Account Title   |
|------|----|-----|---|
| 1 07 | 05 | 120 | Printing Equipment  |
| 1 07 | 05 | 121 | Accumulated Depreciation - Printing Equipment                                 |
| 1 07 | 05 | 122 | Accumulated Impairment Losses - Printing Equipment                            |
| 1 07 | 05 | 130 | Sports Equipment  |
| 1 07 | 05 | 131 | Accumulated Depreciation - Sports Equipment                                   |
| 1 07 | 05 | 132 | Accumulated Impairment Losses - Sports Equipment                              |
| 1 07 | 05 | 140 | Technical and Scientific Equipment  |
| 1 07 | 05 | 141 | Accumulated Depreciation - Technical and Scientific Equipment                 |
| 1 07 | 05 | 142 | Accumulated Impairment Losses - Technical and Scientific Equipment            |
| 1 07 | 05 | 990 | Other Machinery and Equipment   |
| 1 07 | 05 | 991 | Accumulated Depreciation - Other Machinery and Equipment                      |
| 1 07 | 05 | 992 | Accumulated Impairment Losses - Other Machinery and Equipment                 |
| 1 07 | 06 |     | Transportation Equipment  |
| 1 07 | 06 | 010 | Motor Vehicles  |
| 1 07 | 06 | 011 | Accumulated Depreciation - Motor Vehicles                                     |
| 1 07 | 06 | 012 | Accumulated Impairment Losses - Motor Vehicles                                |
| 1 07 | 06 | 020 | Trains  |
| 1 07 | 06 | 021 | Accumulated Depreciation - Trains   |
| 1 07 | 06 | 022 | Accumulated Impairment Losses - Trains  |
| 1 07 | 06 | 030 | Aircrafts and Aircrafts Ground Equipment                                      |
| 1 07 | 06 | 031 | Accumulated Depreciation - Aircrafts and Aircrafts Ground Equipment           |
| 1 07 | 06 | 032 | Accumulated Impairment Losses - Aircrafts and Aircrafts Ground Equipment      |
| 1 07 | 06 | 040 | Watercrafts   |
| 1 07 | 06 | 041 | Accumulated Depreciation - Watercrafts  |
| 1 07 | 06 | 042 | Accumulated Impairment Losses - Watercrafts                                   |
| 1 07 | 06 | 990 | Other Transportation Equipment  |
| 1 07 | 06 | 991 | Accumulated Depreciation - Other Transportation Equipment                     |
| 1 07 | 06 | 992 | Accumulated Impairment Losses - Other Transportation Equipment                |
| 1 07 | 07 |     | Furniture, Fixtures and Books   |
| 1 07 | 07 | 010 | Furniture and Fixtures  |
| 1 07 | 07 | 011 | Accumulated Depreciation - Furniture and Fixtures                             |
| 1 07 | 07 | 012 | Accumulated Impairment Losses - Furniture and Fixtures                        |
| 1 07 | 07 | 020 | Books   |
| 1 07 | 07 | 021 | Accumulated Depreciation - Books  |
| 1 07 | 07 | 022 | Accumulated Impairment Losses - Books   |
| 1 07 | 08 |     | Leased Assets   |
| 1 07 | 08 | 010 | Leased Assets, Land   |
| 1 07 | 08 | 011 | Accumulated Impairment Losses-Leased Assets, Land                             |
| 1 07 | 08 | 020 | Leased Assets, Buildings and Other Structures                                 |
| 1 07 | 08 | 021 | Accumulated Depreciation - Leased Assets, Buildings and Other Structures      |
| 1 07 | 08 | 022 | Accumulated Impairment Losses - Leased Assets, Buildings and Other Structures |
| 1 07 | 08 | 030 | Leased Assets, Machinery and Equipment  |
| 1 07 | 08 | 031 | Accumulated Depreciation - Leased Assets, Machinery and Equipment             |
| 1 07 | 08 | 032 | Accumulated Impairment Losses - Leased Assets, Machinery and Equipment        |
| 1 07 | 08 | 040 | Leased Assets, Transportation Equipment                                       |
| 1 07 | 08 | 041 | Accumulated Depreciation - Leased Assets, Transportation Equipment            |
| 1 07 | 08 | 042 | Accumulated Impairment Losses - Leased Assets, Transportation Equipment       |
| 1 07 | 08 | 990 | Other Leased Assets   |
| 1 07 | 08 | 991 | Accumulated Depreciation - Other Leased Assets                                |
| 1 07 | 08 | 992 | Accumulated Impairment Losses - Other Leased Assets                           |
| 1 07 | 09 |     | Leased Assets Improvements  |
| 1 07 | 09 | 010 | Leased Assets Improvements, Land  |
| 1 07 | 09 | 011 | Accumulated Depreciation - Leased Assets Improvements, Land                   |
| 1 07 | 09 | 012 | Accumulated Impairment Losses - Leased Assets Improvements, Land              |
| 1 07 | 09 | 020 | Leased Assets Improvements, Buildings   |
| 1 07 | 09 | 021 | Accumulated Depreciation - Leased Assets Improvements, Buildings              |
| 1 07 | 09 | 022 | Accumulated Impairment Losses - Leased Assets Improvements, Buildings         |
| 1 07 | 09 | 990 | Other Leased Assets Improvements  |
| 1 07 | 09 | 991 | Accumulated Depreciation - Other Leased Assets Improvements                   |
| 1 07 | 09 | 992 | Accumulated Impairment Losses - Other Leased Assets Improvements              |
| 1 07 | 10 |     | Construction in Progress  |
| 1 07 | 10 | 010 | Construction in Progress - Land Improvements                                  |

| Code          |    |     | Account Title   |
|---------------|----|-----|---|
| 1 07          | 10 | 020 | Construction in Progress - Infrastructure Assets                    |
| 1 07          | 10 | 030 | Construction in Progress - Buildings and Other Structures           |
| 1 07          | 10 | 040 | Construction in Progress - Leased Assets                            |
| 1 07          | 10 | 050 | Construction in Progress - Leased Assets Improvements               |
| 1 07          | 11 |     | Service Concession Assets   |
| 1 07          | 11 | 010 | Service Concession Assets   |
| 1 07          | 11 | 011 | Accumulated Depreciation - Service Concession Assets                |
| 1 07          | 11 | 012 | Accumulated Impairment Losses - Service Concession Assets           |
| 1 07          | 99 |     | Other Property, Plant and Equipment                                 |
| 1 07          | 99 | 010 | Work/Zoo Animals  |
| 1 07          | 99 | 011 | Accumulated Depreciation - Work/Zoo Animals                         |
| 1 07          | 99 | 012 | Accumulated Impairment Losses - Work/Zoo Animals                    |
| 1 07          | 99 | 990 | Other Property, Plant and Equipment                                 |
| 1 07          | 99 | 991 | Accumulated Depreciation - Other Property, Plant and Equipment      |
| 1 07          | 99 | 992 | Accumulated Impairment Losses - Other Property, Plant and Equipment |
| 1 08          |    |     | Biological Assets   |
| 1 08          | 01 |     | Bearer Biological Assets  |
| 1 08          | 01 | 010 | Breeding Stocks   |
| 1 08          | 01 | 020 | Plants and Trees  |
| 1 08          | 01 | 030 | Aquaculture   |
| 1 08          | 01 | 990 | Other Bearer Biological Assets                                      |
| 1 09          |    |     | Intangible Assets   |
| 1 09          | 01 |     | Intangible Assets   |
| 1 09          | 01 | 010 | Patents/Copyrights  |
| 1 09          | 01 | 011 | Accumulated Amortization - Patents/Copyrights                       |
| 1 09          | 01 | 012 | Accumulated Impairment - Patents/Copyrights                         |
| 1 09          | 01 | 020 | Computer Software   |
| 1 09          | 01 | 021 | Accumulated Amortization - Computer Software                        |
| 1 09          | 01 | 022 | Accumulated Impairment - Computer Software                          |
| 1 09          | 01 | 990 | Other Intangible Assets   |
| 1 09          | 01 | 991 | Accumulated Amortization - Other Intangible Assets                  |
| 1 09          | 01 | 992 | Accumulated Impairment - Other Intangible Assets                    |
| 1 09          | 02 |     | Service Concession Assets - Intangible Assets                       |
| 1 09          | 02 | 010 | Service Concession Assets - Intangible Assets                       |
|               |    |     | LIABILITIES   |
| 2 Liabilities |    |     |   |
| 2 01          |    |     | Financial Liabilities   |
| 2 01          | 01 |     | Payables  |
| 2 01          | 01 | 010 | Accounts Payable  |
| 2 01          | 01 | 020 | Due to Officers and Employees                                       |
| 2 01          | 01 | 040 | Notes Payable   |
| 2 01          | 01 | 050 | Interest Payable  |
| 2 01          | 01 | 060 | Operating Lease Payable   |
| 2 01          | 01 | 070 | Finance Lease Payable   |
| 2 01          | 01 | 080 | Awards and Rewards Payable  |
| 2 01          | 01 | 090 | Service Concession Arrangement Payable                              |
| 2 01          | 01 | 100 | Pension Benefits Payable  |
| 2 01          | 01 | 110 | Leave Benefits Payable  |
| 2 01          | 01 | 120 | Retirement Gratuity Payable   |
| 2 01          | 02 |     | Bills/Bonds/Loans Payable   |
| 2 01          | 02 | 020 | Bonds Payable - Domestic  |
| 2 01          | 02 | 021 | Discount on Bonds Payable - Domestic                                |
| 2 01          | 02 | 022 | Premium on Bonds Payable - Domestic                                 |
| 2 01          | 02 | 040 | Loans Payable - Domestic  |
| 2 01          | 02 | 050 | Loans Payable - Foreign   |
|               |    |     |   |
| 2 02          |    |     | Inter-Agency Payables   |
| 2 02          | 01 |     | Inter-Agency Payables   |
| 2 02          | 01 | 010 | Due to BIR  |
| 2 02          | 01 | 020 | Due to GSIS   |
| 2 02          | 01 | 030 | Due to Pag-IBIG   |
| 2 02          | 01 | 040 | Due to PhilHealth   |

| Code |        |                                  |  | Account Title   |
|------|--------|----------------------------------|--|---|
| 2    | 02     | 01                               | 050                                      | Due to NGAs   |
| 2    | 02     | 01                               | 060                                      | Due to GOCCs  |
| 2    | 02     | 01                               | 070                                      | Due to LGUs   |
| 2    | 02     | 01                               | 080                                      | Due to Joint Venture  |
|      |        |                                  |  |   |
| 2    | 03     | Intra-Agency Payables            |  |   |
| 2    | 03     | 01                               | Intra-Agency Payables                    |   |
| 2    | 03     | 01                               | 010                                      | Due to Other Funds  |
| 2    | 03     | 01                               | 020                                      | Due to Special Accounts   |
| 2    | 03     | 01                               | 030                                      | Due to Local Economic Enterprises   |
|      |        |                                  |  |   |
| 2    | 04     | Trust Liabilities                |  |   |
| 2    | 04     | 01                               | Trust Liabilities                        |   |
| 2    | 04     | 01                               | 010                                      | Trust Liabilities   |
| 2    | 04     | 01                               | 020                                      | Trust Liabilities - Disaster Risk Reduction and Management Fund           |
| 2    | 04     | 01                               | 030                                      | Bail Bonds Payable  |
| 2    | 04     | 01                               | 040                                      | Guaranty/Security Deposits Payable  |
| 2    | 04     | 01                               | 050                                      | Customers' Deposits Payable   |
|      |        |                                  |  |   |
| 2    | 05     | Deferred Credits/Unearned Income |  |   |
| 2    | 05     | 01                               | Deferred Credits                         |   |
| 2    | 05     | 01                               | 010                                      | Deferred Real Property Tax  |
| 2    | 05     | 01                               | 020                                      | Deferred Special Education Tax  |
| 2    | 05     | 01                               | 030                                      | Deferred Finance Lease Revenue  |
| 2    | 05     | 01                               | 040                                      | Deferred Service Concession Revenue                                       |
| 2    | 05     | 01                               | 050                                      | Unearned Revenue - Investment Property                                    |
| 2    | 05     | 01                               | 990                                      | Other Deferred Credits  |
|      |        |                                  |  |   |
| 2    | 06     | Provisions                       |  |   |
| 2    | 06     | 01                               | Provisions                               |   |
| 2    | 06     | 01                               | 040                                      | Termination Benefits  |
| 2    | 06     | 01                               | 990                                      | Other Provisions  |
|      |        |                                  |  |   |
| 2    | 99     |                                  | Other Payables                           |   |
| 2    | 99     | 99                               | Other Payables                           |   |
| 2    | 99     | 99                               | 990                                      | Other Payables  |
|      |        |                                  |  |   |
|      |        | EQUITY                           |  |   |
| 3    | Equity |                                  |  |   |
| 3    | 01     | Government Equity                |  |   |
| 3    | 01     | 01                               | Government Equity                        |   |
| 3    | 01     | 01                               | 010                                      | Government Equity   |
| 3    | 01     | 01                               | 020                                      | Prior Period Adjustment   |
| 3    | 02     | Intermediate Accounts            |  |   |
| 3    | 02     | 01                               | Intermediate Accounts                    |   |
| 3    | 02     | 01                               | 010                                      | Income and Expense Summary  |
| 3    | 03     | Equity in Joint Venture          |  |   |
| 3    | 03     | 01                               | Equity in Joint Venture                  |   |
| 3    | 03     | 01                               | 010                                      | Equity in Joint Venture   |
| 3    | 04     | Unrealized Gain/(Loss)           |  |   |
| 3    | 04     | 01                               | Unrealized Gain/(Loss)                   |   |
| 3    | 04     | 01                               | 010                                      | Unrealized Gain/(Loss) from Changes in the Fair Value of Financial Assets |
|      |        | INCOME AND EXPENSES              |  |   |
|      |        |                                  |  |   |
| 4    | Income |                                  |  |   |
| 4    | 01     | Tax Revenue                      |  |   |
| 4    | 01     | 01                               | Tax Revenue - Individual and Corporation |   |
| 4    | 01     | 01                               | 020                                      | Professional Tax  |
| 4    | 01     | 01                               | 050                                      | Community Tax   |
| 4    | 01     | 02                               | Tax Revenue - Property                   |   |
| 4    | 01     | 02                               | 040                                      | Real Property Tax- Basic  |
| 4    | 01     | 02                               | 041                                      | Discount on Real Property Tax- Basic                                      |

| Code |    |     |  | Account Title  |
|------|----|-----|--|--|
| 4 01 | 02 | 050 |  | Special Education Tax  |
| 4 01 | 02 | 051 |  | Discount on Special Education Tax  |
| 4 01 | 02 | 060 |  | Special Levy on Idle Lands   |
| 4 01 | 02 | 070 |  | Special Levy on Lands Benefited by Public Works Projects                 |
| 4 01 | 02 | 080 |  | Real Property Transfer Tax   |
| 4 01 | 03 |     |  | Tax Revenue - Goods and Services   |
| 4 01 | 03 | 030 |  | Business Tax   |
| 4 01 | 03 | 040 |  | Tax on Sand, Gravel and Other Quarry Products                            |
| 4 01 | 03 | 050 |  | Tax on Delivery Trucks and Vans  |
| 4 01 | 03 | 060 |  | Amusement Tax  |
| 4 01 | 03 | 070 |  | Franchise Tax  |
| 4 01 | 03 | 080 |  | Printing and Publication Tax   |
| 4 01 | 04 |     |  | Tax Revenue - Others   |
| 4 01 | 04 | 990 |  | Other Taxes  |
| 4 01 | 05 |     |  | Tax Revenue - Fines and Penalties  |
| 4 01 | 05 | 010 |  | Tax Revenue - Fines and Penalties - Taxes on Individual and Corporation  |
| 4 01 | 05 | 020 |  | Tax Revenue - Fines and Penalties - Property Taxes                       |
| 4 01 | 05 | 030 |  | Tax Revenue - Fines and Penalties - Taxes on Goods and Services          |
| 4 01 | 05 | 040 |  | Tax Revenue - Fines and Penalties - Other Taxes                          |
| 4 01 | 06 |     |  | Share from National Taxes  |
| 4 01 | 06 | 010 |  | Share from Internal Revenue Collections (IRA)                            |
| 4 01 | 06 | 020 |  | Share from Expanded Value Added Tax                                      |
| 4 01 | 06 | 030 |  | Share from National Wealth   |
| 4 01 | 06 | 040 |  | Share from Tobacco Excise Tax (RA 7171 and 8240)                         |
| 4 01 | 06 | 050 |  | Share from Economic Zones  |
| 4 02 |    |     |  | Service and Business Income  |
| 4 02 | 01 |     |  | Service Income   |
| 4 02 | 01 | 010 |  | Permit Fees  |
| 4 02 | 01 | 020 |  | Registration Fees  |
| 4 02 | 01 | 030 |  | Registration Plates, Tags and Stickers Fees                              |
| 4 02 | 01 | 040 |  | Clearance and Certification Fees   |
| 4 02 | 01 | 070 |  | Supervision and Regulation Enforcement Fees                              |
| 4 02 | 01 | 100 |  | Inspection Fees  |
| 4 02 | 01 | 110 |  | Verification and Authentication Fees                                     |
| 4 02 | 01 | 130 |  | Processing Fees  |
| 4 02 | 01 | 140 |  | Occupation Fees  |
| 4 02 | 01 | 150 |  | Fishery Rentals, Fees and Charges  |
| 4 02 | 01 | 160 |  | Fees for Sealing and Licensing of Weights and Measures                   |
| 4 02 | 01 | 980 |  | Fines and Penalties - Service Income                                     |
| 4 02 | 01 | 990 |  | Other Service Income   |
| 4 02 | 02 |     |  | Business Income  |
| 4 02 | 02 | 010 |  | School Fees  |
| 4 02 | 02 | 020 |  | Affiliation Fees   |
| 4 02 | 02 | 040 |  | Seminar/Training Fees  |
| 4 02 | 02 | 050 |  | Rent Income  |
| 4 02 | 02 | 060 |  | Communication Network Fees   |
| 4 02 | 02 | 070 |  | Transportation System Fees   |
| 4 02 | 02 | 080 |  | Road Network Fees  |
| 4 02 | 02 | 090 |  | Waterworks System Fees   |
| 4 02 | 02 | 100 |  | Power Supply System Fees   |
| 4 02 | 02 | 110 |  | Seaport System Fees  |
| 4 02 | 02 | 120 |  | Parking Fees   |
| 4 02 | 02 | 130 |  | Receipts from Operation of Hostels/Dormitories and Other Like Facilities |
| 4 02 | 02 | 140 |  | Receipts from Market Operations  |
| 4 02 | 02 | 150 |  | Receipts from Slaughterhouse Operation                                   |
| 4 02 | 02 | 160 |  | Receipts from Cemetery Operations  |
| 4 02 | 02 | 170 |  | Receipts from Printing and Publication                                   |
| 4 02 | 02 | 180 |  | Sales Revenue  |
| 4 02 | 02 | 181 |  | Sales Discounts  |
| 4 02 | 02 | 190 |  | Garbage Fees   |
| 4 02 | 02 | 200 |  | Hospital Fees  |
| 4 02 | 02 | 210 |  | Dividend Income  |



| Code       |    |     |  | Account Title   |
|------------|----|-----|--|---|
| 4 02       | 02 | 220 |  | Interest Income   |
| 4 02       | 02 | 230 |  | Service Concession Revenue  |
| 4 02       | 02 | 240 |  | Other Service Concession Revenue  |
| 4 02       | 02 | 250 |  | Lease Revenue   |
| 4 02       | 02 | 260 |  | Share in the Profit of Joint Venture  |
| 4 02       | 02 | 980 |  | Fines and Penalties - Business Income   |
| 4 02       | 02 | 990 |  | Other Business Income   |
|            |    |     |  |   |
| 4 03       |    |     |  | Transfers, Assistance and Subsidy   |
| 4 03       | 01 |     |  | Assistance and Subsidy  |
| 4 03       | 01 | 010 |  | Subsidy from National Government  |
| 4 03       | 01 | 020 |  | Subsidy from Local Government Units   |
| 4 03       | 01 | 030 |  | Subsidy from Government-Owned and/or Controlled Corporations                                  |
| 4 03       | 01 | 040 |  | Subsidy from Other Funds  |
| 4 03       | 01 | 050 |  | Subsidy from General Fund Proper/Other Special Accounts                                       |
| 4 03       | 01 | 060 |  | Subsidy from Other Local Economic Enterprise  |
| 4 03       | 02 |     |  | Transfers   |
| 4 03       | 02 | 010 |  | Transfers from General Fund of LGU Counterpart/Equity Share                                   |
| 4 03       | 02 | 020 |  | Transfers from General Fund of Unspent DRRMF  |
|            |    |     |  |   |
| 4 04       |    |     |  | Shares, Grants and Donations  |
| 4 04       | 01 |     |  | Share   |
| 4 04       | 01 | 010 |  | Share from PAGCOR   |
| 4 04       | 01 | 020 |  | Share from PCSO   |
| 4 04       | 02 |     |  | Grants and Donations  |
| 4 04       | 02 | 010 |  | Grants and Donations in Cash  |
| 4 04       | 02 | 020 |  | Grants and Donations in Kind  |
| 4 04       | 02 | 030 |  | Grants from Concessionary loans   |
|            |    |     |  |   |
|            |    |     |  |   |
| 4 05       |    |     |  | Gains   |
| 4 05       | 01 |     |  | Gains   |
| 4 05       | 01 | 010 |  | Gain from Changes in Fair Value of Financial Instruments                                      |
| 4 05       | 01 | 020 |  | Gain on Foreign Exchange (FOREX)  |
| 4 05       | 01 | 030 |  | Gain on Sale of Investments   |
| 4 05       | 01 | 040 |  | Gain on Sale of Investment Property   |
| 4 05       | 01 | 050 |  | Gain on Sale of Property, Plant and Equipment   |
| 4 05       | 01 | 060 |  | Gain on Initial Recognition of Biological Assets  |
| 4 05       | 01 | 070 |  | Gain on Sale of Biological Assets   |
| 4 05       | 01 | 080 |  | Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Physical Change |
| 4 05       | 01 | 090 |  | Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change    |
| 4 05       | 01 | 100 |  | Gain from Initial Recognition of Agricultural Produce   |
| 4 05       | 01 | 110 |  | Gain on Sale of Intangible Assets   |
| 4 05       | 01 | 120 |  | Reversal of Impairment Losses   |
| 4 05       | 01 | 990 |  | Other Gains   |
|            |    |     |  |   |
| 4 06       |    |     |  | Miscellaneous Income  |
| 4 06       | 01 |     |  | Miscellaneous Income  |
| 4 06       | 01 | 010 |  | Miscellaneous Income  |
|            |    |     |  |   |
| 4 07       |    |     |  | Other Non-Operating Income  |
| 4 07       | 01 |     |  | Sale of Assets  |
| 4 07       | 01 | 010 |  | Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties                           |
|            |    |     |  |   |
| 5 Expenses |    |     |  |   |
| 5 01       |    |     |  | Personnel Services  |
| 5 01       | 01 |     |  | Salaries and Wages  |
| 5 01       | 01 | 010 |  | Salaries and Wages - Regular  |
| 5 01       | 01 | 020 |  | Salaries and Wages - Casual/Contractual   |
| 5 01       | 02 |     |  | Other Compensation  |
| 5 01       | 02 | 010 |  | Personal Economic Relief Allowance (PERA)   |
| 5 01       | 02 | 020 |  | Representation Allowance (RA)   |

| Code |    |     |  | Account Title  |
|------|----|-----|--|--|
| 5 01 | 02 | 030 |  | Transportation Allowance (TA)                          |
| 5 01 | 02 | 040 |  | Clothing/Uniform Allowance                             |
| 5 01 | 02 | 050 |  | Subsistence Allowance                                  |
| 5 01 | 02 | 060 |  | Laundry Allowance                                      |
| 5 01 | 02 | 070 |  | Quarters Allowance                                     |
| 5 01 | 02 | 080 |  | Productivity Incentive Allowance                       |
| 5 01 | 02 | 090 |  | Overseas Allowance                                     |
| 5 01 | 02 | 100 |  | Honoraria  |
| 5 01 | 02 | 110 |  | Hazard Pay   |
| 5 01 | 02 | 120 |  | Longevity Pay  |
| 5 01 | 02 | 130 |  | Overtime and Night Pay                                 |
| 5 01 | 02 | 140 |  | Year End Bonus   |
| 5 01 | 02 | 150 |  | Cash Gift  |
| 5 01 | 02 | 990 |  | Other Bonuses and Allowances                           |
| 5 01 | 03 |     |  | Personnel Benefit Contributions                        |
| 5 01 | 03 | 010 |  | Retirement and Life Insurance Premiums                 |
| 5 01 | 03 | 020 |  | Pag-IBIG Contributions                                 |
| 5 01 | 03 | 030 |  | PhilHealth Contributions                               |
| 5 01 | 03 | 040 |  | Employees Compensation Insurance Premiums              |
| 5 01 | 03 | 050 |  | Provident/Welfare Fund Contributions                   |
| 5 01 | 04 |     |  | Other Personnel Benefits                               |
| 5 01 | 04 | 010 |  | Pension Benefits                                       |
| 5 01 | 04 | 020 |  | Retirement Gratuity                                    |
| 5 01 | 04 | 030 |  | Terminal Leave Benefits                                |
| 5 01 | 04 | 990 |  | Other Personnel Benefits                               |
|      |    |     |  |  |
| 5 02 |    |     |  | Maintenance and Other Operating Expenses               |
| 5 02 | 01 |     |  | Traveling Expenses                                     |
| 5 02 | 01 | 010 |  | Traveling Expenses - Local                             |
| 5 02 | 01 | 020 |  | Traveling Expenses - Foreign                           |
| 5 02 | 02 |     |  | Training and Scholarship Expenses                      |
| 5 02 | 02 | 010 |  | Training Expenses                                      |
| 5 02 | 02 | 020 |  | Scholarship Grants/Expenses                            |
| 5 02 | 03 |     |  | Supplies and Materials Expenses                        |
| 5 02 | 03 | 010 |  | Office Supplies Expenses                               |
| 5 02 | 03 | 020 |  | Accountable Forms Expenses                             |
| 5 02 | 03 | 030 |  | Non-Accountable Forms Expenses                         |
| 5 02 | 03 | 040 |  | Animal/Zoological Supplies Expenses                    |
| 5 02 | 03 | 050 |  | Food Supplies Expenses                                 |
| 5 02 | 03 | 060 |  | Welfare Goods Expenses                                 |
| 5 02 | 03 | 070 |  | Drugs and Medicines Expenses                           |
| 5 02 | 03 | 080 |  | Medical, Dental and Laboratory Supplies Expenses       |
| 5 02 | 03 | 090 |  | Fuel, Oil and Lubricants Expenses                      |
| 5 02 | 03 | 100 |  | Agricultural and Marine Supplies Expenses              |
| 5 02 | 03 | 110 |  | Textbooks and Instructional Materials Expenses         |
| 5 02 | 03 | 120 |  | Military, Police and Traffic Supplies Expenses         |
| 5 02 | 03 | 130 |  | Chemical and Filtering Supplies Expenses               |
| 5 02 | 03 | 990 |  | Other Supplies and Materials Expenses                  |
| 5 02 | 04 |     |  | Utility Expenses                                       |
| 5 02 | 04 | 010 |  | Water Expenses   |
| 5 02 | 04 | 020 |  | Electricity Expenses                                   |
| 5 02 | 05 |     |  | Communication Expenses                                 |
| 5 02 | 05 | 010 |  | Postage and Courier Services                           |
| 5 02 | 05 | 020 |  | Telephone Expenses                                     |
| 5 02 | 05 | 030 |  | Internet Subscription Expenses                         |
| 5 02 | 05 | 040 |  | Cable, Satellite, Telegraph and Radio Expenses         |
| 5 02 | 06 |     |  | Awards/Rewards and Prizes                              |
| 5 02 | 06 | 010 |  | Awards/Rewards Expenses                                |
| 5 02 | 06 | 020 |  | Prizes   |
| 5 02 | 07 |     |  | Survey, Research, Exploration and Development Expenses |
| 5 02 | 07 | 010 |  | Survey Expenses  |
| 5 02 | 07 | 020 |  | Research, Exploration and Development Expenses         |

| Code |                    |   | Account Title   |
|------|--------------------|---|---|
| 5 02 | 08                 | Demolition/Relocation and Desilting/Dredging Expenses |   |
| 5 02 | 08                 | 010   | Demolition and Relocation Expenses                              |
| 5 02 | 08                 | 020   | Desilting and Dredging Expenses                                 |
| 5 02 | 09                 | Generation, Transmission and Distribution Expenses    |   |
| 5 02 | 09                 | 010   | Generation, Transmission and Distribution Expenses              |
| 5 02 | 10                 | Confidential, Intelligence and Extraordinary Expenses |   |
| 5 02 | 10                 | 010   | Confidential Expenses   |
| 5 02 | 10                 | 020   | Intelligence Expenses   |
| 5 02 | 10                 | 030   | Extraordinary and Miscellaneous Expenses                        |
| 5 02 | 11                 | Professional Services                                 |   |
| 5 02 | 11                 | 010   | Legal Services  |
| 5 02 | 11                 | 020   | Auditing Services   |
| 5 02 | 11                 | 030   | Consultancy Services  |
| 5 02 | 11                 | 990   | Other Professional Services                                     |
| 5 02 | 12                 | General Services                                      |   |
| 5 02 | 12                 | 010   | Environment/Sanitary Services                                   |
| 5 02 | 12                 | 020   | Janitorial Services   |
| 5 02 | 12                 | 030   | Security Services   |
| 5 02 | 12                 | 990   | Other General Services  |
| 5 02 | 13                 | Repairs and Maintenance                               |   |
| 5 02 | 13                 | 010   | Repairs and Maintenance - Investment Property                   |
| 5 02 | 13                 | 020   | Repairs and Maintenance - Land Improvements                     |
| 5 02 | 13                 | 030   | Repairs and Maintenance - Infrastructure Assets                 |
| 5 02 | 13                 | 040   | Repairs and Maintenance - Buildings and Other Structures        |
| 5 02 | 13                 | 050   | Repairs and Maintenance - Machinery and Equipment               |
| 5 02 | 13                 | 060   | Repairs and Maintenance - Transportation Equipment              |
| 5 02 | 13                 | 070   | Repairs and Maintenance - Furniture and Fixtures                |
| 5 02 | 13                 | 080   | Repairs and Maintenance - Leased Assets                         |
| 5 02 | 13                 | 090   | Repairs and Maintenance - Leased Assets Improvements            |
| 5 02 | 13                 | 990   | Repairs and Maintenance - Other Property, Plant and Equipment   |
| 5 02 | 14                 | Financial Assistance/Subsidy                          |   |
| 5 02 | 14                 | 020   | Subsidy to NGAs   |
| 5 02 | 14                 | 030   | Subsidy to Other Local Government Units                         |
| 5 02 | 14                 | 060   | Subsidy to Other Funds  |
| 5 02 | 14                 | 070   | Subsidy to General Fund Proper/Special Accounts                 |
| 5 02 | 14                 | 080   | Subsidy to Local Economic Enterprises                           |
| 5 02 | 14                 | 990   | Subsidies - Others  |
| 5 02 | 15                 | Transfers   |   |
| 5 02 | 15                 | 010   | Transfers of Unspent Current Year DRRM Funds to the Trust Funds |
| 5 02 | 15                 | 020   | Transfers for Project Equity Share /LGU Counterpart             |
| 5 02 | 16                 | Taxes, Insurance Premiums and Other Fees              |   |
| 5 02 | 16                 | 010   | Taxes, Duties and Licenses                                      |
| 5 02 | 16                 | 020   | Fidelity Bond Premiums  |
| 5 02 | 16                 | 030   | Insurance Expenses  |
| 5 02 | 99                 | Other Maintenance and Operating Expenses              |   |
| 5 02 | 99                 | 010   | Advertising Expenses  |
| 5 02 | 99                 | 020   | Printing and Publication Expenses                               |
| 5 02 | 99                 | 030   | Representation Expenses   |
| 5 02 | 99                 | 040   | Transportation and Delivery Expenses                            |
| 5 02 | 99                 | 050   | Rent Expenses   |
| 5 02 | 99                 | 060   | Membership Dues and Contributions to Organizations              |
| 5 02 | 99                 | 070   | Subscription Expenses   |
| 5 02 | 99                 | 080   | Donations   |
| 5 02 | 99                 | 990   | Other Maintenance and Operating Expenses                        |
|      |                    |   |   |
| 5 03 | Financial Expenses |   |   |
| 5 03 | 01                 | Financial Expenses                                    |   |
| 5 03 | 01                 | 010   | Management Supervision/Trusteeship Fees                         |
| 5 03 | 01                 | 020   | Interest Expenses   |
| 5 03 | 01                 | 030   | Guarantee Fees  |
| 5 03 | 01                 | 040   | Bank Charges  |
| 5 03 | 01                 | 050   | Commitment Fees   |

| Code |    |                   |                            | Account Title                                       |
|------|----|-------------------|----------------------------|---|
| 5    | 03 | 01                | 990                        | Other Financial Charges                             |
| 5    | 04 | Direct Costs      |                            |   |
| 5    | 04 | 01                | Cost of Goods Manufactured |   |
| 5    | 04 | 01                | 010                        | Direct Materials                                    |
| 5    | 04 | 01                | 020                        | Direct Labor  |
| 5    | 04 | 01                | 030                        | Manufacturing Overhead                              |
| 5    | 04 | 02                | Cost of Sales              |   |
| 5    | 04 | 02                | 010                        | Cost of Sales                                       |
| 5    | 05 | Non-Cash Expenses |                            |   |
| 5    | 05 | 01                | Depreciation               |   |
| 5    | 05 | 01                | 010                        | Depreciation - Investment Property                  |
| 5    | 05 | 01                | 020                        | Depreciation - Land Improvements                    |
| 5    | 05 | 01                | 030                        | Depreciation - Infrastructure Assets                |
| 5    | 05 | 01                | 040                        | Depreciation - Buildings and Other Structures       |
| 5    | 05 | 01                | 050                        | Depreciation - Machinery and Equipment              |
| 5    | 05 | 01                | 060                        | Depreciation - Transportation Equipment             |
| 5    | 05 | 01                | 070                        | Depreciation - Furniture, Fixtures and Books        |
| 5    | 05 | 01                | 080                        | Depreciation - Leased Assets                        |
| 5    | 05 | 01                | 090                        | Depreciation - Leased Assets Improvements           |
| 5    | 05 | 01                | 100                        | Depreciation -Service Concession Assets             |
| 5    | 05 | 01                | 990                        | Depreciation - Other Property, Plant and Equipment  |
| 5    | 05 | 02                | Amortization               |   |
| 5    | 05 | 02                | 010                        | Amortization - Intangible Assets                    |
| 5    | 05 | 03                | Impairment Loss            |   |
| 5    | 05 | 03                | 010                        | Impairment Loss - Financial Assets Held to Maturity |
| 5    | 05 | 03                | 020                        | Impairment Loss - Loans and Receivables             |
| 5    | 05 | 03                | 030                        | Impairment Loss - Lease Receivables                 |
| 5    | 05 | 03                | 040                        | Impairment Loss - Investments in GOCCs              |
| 5    | 05 | 03                | 050                        | Impairment Loss - Investments in Joint Venture      |
| 5    | 05 | 03                | 060                        | Impairment Loss - Other Receivables                 |
| 5    | 05 | 03                | 070                        | Impairment Loss - Inventories                       |
| 5    | 05 | 03                | 080                        | Impairment Loss - Investment Property               |
| 5    | 05 | 03                | 090                        | Impairment Loss - Property, Plant and Equipment     |
| 5    | 05 | 03                | 100                        | Impairment Loss - Intangible Assets                 |
| 5    | 05 | 04                | Losses                     |   |
| 5    | 05 | 04                | 010                        | Loss on Foreign Exchange (FOREX)                    |
| 5    | 05 | 04                | 020                        | Loss on Sale of Investments                         |
| 5    | 05 | 04                | 030                        | Loss on Sale of Investment Property                 |
| 5    | 05 | 04                | 040                        | Loss on Sale of Property, Plant and Equipment       |
| 5    | 05 | 04                | 050                        | Loss on Sale of Biological Assets                   |
| 5    | 05 | 04                | 060                        | Loss on Sale of Intangible Assets                   |
| 5    | 05 | 04                | 070                        | Loss on Sale of Assets                              |
| 5    | 05 | 04                | 080                        | Loss on Initial Recognition of Biological Assets    |
| 5    | 05 | 04                | 090                        | Loss of Assets                                      |
| 5    | 05 | 04                | 100                        | Loss on Guaranty                                    |
| 5    | 05 | 04                | 990                        | Other Losses  |
| 5    | 05 | 05                | Grants                     |   |
| 5    | 05 | 05                | 010                        | Grants for Concessionary loans                      |