



PT. SINAR PURE FOODS INTERNATIONAL

CHART OF ACCOUNT

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Cost / Group Code	Accntg Code	Acctng Code Description	BSGrouping	GroupingCode
1001	CASH			
	001	BANK MANDIRI IDR 150-00-3292186-6	A	1.1
	004	BCA - 026-397-0044	A	1.1
	009	BANK MANDIRI 150-00-9504595-9	A	1.1
	111	BANK MANDIRI - US\$ 150-00-0009802-8	A	1.1
	112	BANK MANDIRI USD - BISNIS 150-00-1202092-9	A	1.1
	240	PETTY CASH FUND	A	1.1
	730	REVOLVING FUND	A	1.1
1002	ACCOUNT RECEIVABLE - TRADE			
	117	ACCOUNTS RECEIVABLE - EXPORTS	A	1.3.1
1003	ACCOUNT RECEIVABLE - OTHER			
	120	ACCOUNTS RECEIVABLE - TUNA VIAND COOPERATIVE	A	1.3.2
	121	CLAIMS RECEIVABLE	A	1.3.2
	122	ADVANCES TO OFFICERS AND EMPLOYEES	A	1.3.2
	124	EMPLOYEE CAR LOAN	A	1.3.2
	125	ACCOUNTS RECEIVABLE - OTHERS	A	1.3.2
	127	ACCOUNTS RECEIVABLE - TUNA VIAND	A	1.3.2
	363	INTEREST RECEIVABLE	A	1.3.2
	123	ALLOWANCE FOR DOUBTFUL ACCOUNTS - OTHERS	A	1.3.3
1004	SHORT-TERM INVESTMENT			
	128	SHORT-TERM INVESTMENT	A	1.2
1005	INVENTORIES			
	135	FRESH TUNA	A	1.4.2
	136	FRUITS AND VEGETABLES	A	1.4.2
	137	OTHER RAW MATERIALS	A	1.4.2
	138	SPICES AND INGREDIENTS	A	1.4.2
	140	CANS	A	1.4.2
	141	PLASTIC BAG	A	1.4.2
	142	CARTONS	A	1.4.2
	143	LABELS	A	1.4.2
	145	FACTORY SUPPLIES	A	1.4.2
	146	SPAREPARTS AND ACCESSORIES	A	1.4.2
	148	MATERIALS IN TRANSIT	A	1.4.2
	153	OFFICE SUPPLIES INVENTORY	A	1.4.2
	415	MACKAREL	A	1.4.2
	416	FISH SCRAP	A	1.4.2
	743	DIESEL	A	1.4.2
	744	COAL	A	1.4.2
	745	SLUDGE OIL	A	1.4.2
	752	CHEMICALS	A	1.4.2
	916	RAW FISH FOR RENDERING	A	1.4.2
	257	FISHMEAL	A	1.4.3
	130	FINISHED GOODS IN TRANSIT	A	1.4.4
	258	FISH OIL	A	1.4.4
	316	ALLOWANCE FOR INVENTORY OBSOLESCENCE	A	1.4.5
	317	ALLOWANCE FOR DECLINE MARKET VALUE OF FISH MEAL	A	1.4.5
	318	ALLOWANCE FOR DECLINE IN MARKET VALUE OF INVENTORY	A	1.4.5



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Cost / Group Code	Accntg Code	Acctng Code Description	BSGrouping	GroupingCode
1006	<u>PREPAYMENTS</u>			
	150	PREPAID INSURANCE - MANULIFE FINANCIAL	A	1.5
	152	UNEXPIRED INSURANCE	A	1.5
	154	PREPAID GENERAL EXPENSE	A	1.5
	155	PREPAID INTEREST EXPENSE	A	1.5
	156	PREPAID TAX - PPH 22	A	1.5
	157	PREPAID INCOME TAX	A	1.5
	158	PREPAID EMPLOYEES INCOME TAX	A	1.5
	551	PREPAID VALUE ADDED TAX	A	1.5
	800	PREPAID LABORATORY SUPPLIES	A	1.5
	325	MARGINAL DEPOSITS ON LC'S	A	3.2
	324	IMPORTATION CONTROL ACCOUNT	A	3.3
1007	<u>FIXED ASSETS</u>			
	159	LAND	A	2.1
	160	LAND IMPROVEMENTS	A	2.1
	161	DEEPWELL AND WATER SYSTEM	A	2.1
	162	BUILDING AND IMPROVEMENTS	A	2.1
	163	LEASEHOLD IMPROVEMENTS	A	2.1
	164	POWER SUPPLY	A	2.1
	165	SEWAGE TREATMENT PLANT	A	2.1
	166	BRINE FREEZER	A	2.1
	167	EXPAT HOUSE FURNITURES AND FIXTURES	A	2.1
	169	PLANT MACHINERY AND EQUIPMENT	A	2.1
	171	WASTE WATER TREATMENT	A	2.1
	172	FACTORY, FURNITURE AND EQUIPMENT	A	2.1
	173	OFFICE FURNITURE AND EQUIPMENT	A	2.1
	174	MOTOR VEHICLES	A	2.1
	175	FACTORY HAND TOOLS	A	2.1
	176	CONSTRUCTION IN PROGRESS - 211 LINE	A	2.1
	177	CONSTRUCTION IN PROGRESS- FROZEN PRECOOKED LOINS	A	2.1
	178	TRICANTER	A	2.1
	179	OTHER FIXED ASSETS	A	2.1
	191	BLAST FREEZER	A	2.1
	198	FISHING VESSEL	A	2.1
	681	LABORATORY EQUIPMENT	A	2.1
	900	PIER	A	2.1
	901	ICE PLANT	A	2.1
	902	COLD STORAGE BUILDING	A	2.1
	906	CONTAINER YARD	A	2.1
	908	COLD STORAGE MACHINERY	A	2.1
	168	ACCUM. DEP'N. - EXPAT HOUSE FURNITURE AND FIXTURES	A	2.2
	170	ACCUM. DEP'N. - BRINE FREEZER	A	2.2
	180	ACCUM. DEP'N. - FACTORY HAND TOOLS	A	2.2
	181	ACCUM. DEP'N. - LAND IMPROVEMENTS	A	2.2
	182	ACCUM. DEP'N. - DEEPWELL AND WATER SYSTEM	A	2.2
	183	ACCUM. DEP'N. - BUILDING AND IMPROVEMENTS	A	2.2
	184	ACCUM. DEP'N. - LEASEHOLD IMPROVEMENTS	A	2.2
	185	ACCUM. DEP'N. - POWER SUPPLY	A	2.2
	186	ACCUM. DEP'N. - SEWAGE TREATMENT PLANT	A	2.2
	187	ACCUM. DEP'N - WASTE WATER TREATMENT	A	2.2
	188	CONSTRUCTION IN PROGRESS - FISH MEAL DRYER	A	2.2
	189	ACCUM. DEP'N - CONSTRUCTION IN PROGRESS	A	2.2



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	190	ACCUM. DEP'N. - PLANT MACHINERY AND EQUIPMENT	A	2.2
	192	ACCUM. DEP'N. - OTHER FIXED ASSETS	A	2.2
	193	ACCUM. DEP'N. - OFFICE FURNITURE AND EQUIPMENT	A	2.2
	194	ACCUM. DEP'N. - MOTOR VEHICLES	A	2.2
	197	ACCUM. DEP'N. - FACTORY FURNITURE AND EQUIPMENT	A	2.2
	199	ACCUM. DEP'N. - BLAST FREEZER	A	2.2
	200	ACCUM DEP'N - TRICANTER	A	2.2
	543	ACCUM. DEP'N. - LABORATORY EQUIPMENT	A	2.2
	903	ACCUM. DEP'N. - PIER	A	2.2
	904	ACCUM. DEP'N. - COLD STORAGE BUILDING	A	2.2
	905	ACCUM. DEP'N. - ICE PLANT	A	2.2
	907	ACCUM. DEP'N. - CONTAINER YARD	A	2.2
	909	ACCUM. DEP'N. - COLD STORAGE MACHINERY	A	2.2
1008	<u>OTHER ASSETS</u>			
	265	PRE-OPERATING EXPENSES	A	3.1
	195	MISCELLANEOUS DEPOSIT	A	3.2
	266	CONSTRUCTION IN PROGRESS FPL & 211 PROJECTS	A	3.2
	196	DEFERRED TAX ASSETS	A	3.3
	998	OTHER ASSETS	A	3.3
1009	<u>SHORT TERM LOANS</u>			
	224	NOTES PAYABLE	B	1.1.1
1010	<u>CURRENT PORTION - LONG TERM DEBT</u>			
	225	CURRENT PORTION OF LONG-TERM DEBT	B	1.1.5
1011	<u>ACCOUNTS PAYABLE - TRADE</u>			
	201	ACCOUNTS PAYABLE - TRADE	B	1.1.2.1
	216	ACCEPTANCE PAYABLE	B	1.1.2.1
	560	RETENTION PAYABLE	B	1.1.2.1
	565	ACCOUNTS PAYABLE - OTHERS	B	1.1.2.1
1012	<u>ACCRUED EXPENSES</u>			
	202	ACCRUED EXPENSES	B	1.1.3.1
	204	ACCRUED INTEREST ON LOANS	B	1.1.3.1
	210	WITHHOLDING TAX PAYABLE - PPH 22 COLLECTORS	B	1.1.3.1
	211	ACCRUED VARIABLE DISTRIBUTION EXPENSES	B	1.1.3.1
	212	ACCRUED PAYROLL - REGULAR EMPLOYEES	B	1.1.3.1
	213	ACCRUED PAYROLL - CASUAL EMPLOYEES	B	1.1.3.1
	217	ACCRUED MEAL ALLOWANCE	B	1.1.3.1
	222	ACCRUED COMPENSATION BENEFIT - CASUAL EMPLOYEES	B	1.1.3.1
	226	ACCRUED COMPENSATION BENEFITS	B	1.1.3.1
	326	UNCLAIMED WAGES	B	1.1.3.1
	920	ACCRUED 13TH MONTH PAY	B	1.1.3.1
	921	ACCRUED REAL ESTATE TAXES	B	1.1.3.1
1013	<u>OTHER CURRENT LIABILITIES</u>			
	220	TECHNICAL/MARKETING FEES PAYABLE	B	1.1.3.2
	223	DIVIDENDS PAYABLE	B	1.1.3.2
	228	DEFERRED CREDITS	B	1.1.3.2
	215	INCOME TAX PAYABLE	B	1.1.4



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	229	DEFERRED TAX LIABILITY	B	1.1.4.1
1014	<u>OTHER PAYABLE</u>			
	203	VAT PAYABLE	B	1.1.2.2
	205	WITHHOLDING TAX PAYABLE - PPH 21	B	1.1.2.2
	206	WITHHOLDING TAX PAYABLE - PPH 23	B	1.1.2.2
	207	WITHHOLDING TAX PAYABLE - PPH 26	B	1.1.2.2
	208	ASTEK/PREMIUM PAYABLE	B	1.1.2.2
	214	WITHHOLDING TAX PAYABLE - PPH 25	B	1.1.2.2
	218	WITHHOLDING TAX PAYABLE - PPH FINAL	B	1.1.2.2
	219	FOREIGN TAX PAYABLE	B	1.1.2.2
	221	WITHHOLDING TAX PAYABLE - PPh 21 ABSORBED BY THE GOVERNMENT	B	1.1.2.2
1015	<u>LONG TERM DEBT</u>			
	227	LONG TERM DEBT	B	1.2
1016	<u>DUE TO STOCKHOLDERS</u>			
	126	DUE TO STOCKHOLDERS	B	1.3
1018	<u>STOCKHOLDERS EQUITY</u>			
	309	RETAINED EARNINGS		
	308	PAID-IN CAPITAL	B	1.3
	301	AUTHORIZED CAPITAL STOCK	B	2.1
	304	ADVANCES IN CAPITAL STOCK	B	2.1.2
	307	CAPITAL PAID IN EXCESS OF PAR	B	2.2
7000	<u>SALES</u>			
	1107	ICE SALES	B	2.3.2
	1108	EXPORT SALES	B	2.3.2
	1109	LOCAL SALES - FISHMEAL	B	2.3.2
	1110	LOCAL SALES	B	2.3.2
	1111	SCRAP SALES	B	2.3.2
	1112	FISH OIL SALES	B	2.3.2
	1114	FROZEN PRECOOKED LOIN SALES	B	2.3.2
7010	<u>RAW MATERIAL USED</u>			
	2001	RMU - OTHER AND INGREDIENTS	B	2.3.2
	2002	RMU - OIL	B	2.3.2
	2003	RMU - FISH	B	2.3.2
	2004	RMU - FISH COLLECTORS	B	2.3.2
	2006	RMU - CANS	B	2.3.2
	2007	RMU - CANS TUNA VIAND	B	2.3.2
	2008	RMU - CARTONS	B	2.3.2
	2009	RMU - CARTONS TUNA VIAND	B	2.3.2
	2011	RMU - PLASTIC BAG	B	2.3.2
	2015	RMU - LABELS	B	2.3.2
	2016	RMU - LABELS TUNA VIAND	B	2.3.2
	2018	FISH SCRAP CONVERSION COST	B	2.3.2
	2021	FISHMEAL RECOVERY	B	2.3.2
	7777	FISH MEAL CREDIT	B	2.3.2



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7029		VARIABLE ICE PLANT		
	0001	VARIABLE CONVERSION COST	B	2.3.2
	0003	ICE PURCHASES	B	2.3.2
	3014	FACTORY SUPPLIES EXPENSES	B	2.3.2
	3018	DIRECT LABOR - BASIC	B	2.3.2
	3019	DIRECT LABOR - OVERTIME	B	2.3.2
	3020	DIRECT LABOR - NIGHT DIFFERENTIAL	B	2.3.2
	3050	LIGHT, WATER, AND POWER	B	2.3.2
	3052	FREIGHT	B	2.3.2
	3054	GASOLINE AND OIL	B	2.3.2
	3127	DIRECT LABOR - ASTEK PREMIUM	B	2.3.2
	3128	DIRECT LABOR - SICK & VACATION LEAVE	B	2.3.2
	3129	DIRECT LABOR - HOSPITALIZATION	B	2.3.2
	3130	DIRECT LABOR - 13TH MONTH PAY	B	2.3.2
	3131	DIRECT LABOR - EMPLOYEES' SAFETY PARAPHERNALIA	B	2.3.2
	3132	DIRECT LABOR - OTHER EMPLOYEE BENEFITS	B	2.3.2
	3140	DIRECT LABOR - OTHERS	B	2.3.2
	3141	DIRECT LABOR - TRANSPORTATION ALLOWANCE	B	2.3.2
	3144	DIRECT LABOR - MEAL ALLOWANCE	B	2.3.2
	3150	DIRECT LABOR - RELOCATION	B	2.3.2
	3155	DIRECT LABOR - GRP. LIFE/HOSPITAL INSURANCE	B	2.3.2
	3214	CONTRACT LABOR	B	2.3.2
	5002	MISCELLANEOUS	B	2.3.2
	6000	DOCKING FEES	B	2.3.2
7030		FIXED ICE PLANT		
	0002	FIXED CONVERSION COST	B	2.3.2
	3001	FISH MEAL INCOME	B	2.3.2
	3004	AMORTIZATION OF DEFERRED CHARGES	B	2.3.2
	3014	FACTORY SUPPLIES EXPENSES	B	2.3.2
	3015	STATIONERY & OFFICE SUPPLIES	B	2.3.2
	3022	INDIRECT LABOR - BASIC	B	2.3.2
	3023	INDIRECT LABOR - OVERTIME	B	2.3.2
	3034	PROFESSIONAL FEES	B	2.3.2
	3036	SECURITY SERVICES	B	2.3.2
	3038	REAL ESTATE TAXES	B	2.3.2
	3040	OTHER TAXES, LICENSES, AND FEES	B	2.3.2
	3041	DEPRECIATION	B	2.3.2
	3043	RENTALS	B	2.3.2
	3047	REPAIR AND MAINTENANCE - LABOR COST	B	2.3.2
	3048	INSURANCE	B	2.3.2
	3050	LIGHT, WATER, AND POWER	B	2.3.2
	3052	FREIGHT	B	2.3.2
	3054	GASOLINE AND OIL	B	2.3.2
	3059	TRANSPORTATION EXPENSES	B	2.3.2
	3060	OUT OF TOWN TRAVEL	B	2.3.2
	3062	TELEPHONE, TELEGRAPH, AND POSTAGE	B	2.3.2
	3063	REPRESENTATION	B	2.3.2
	3071	EMPLOYEE RELATIONS	B	2.3.2
	3072	TRAINING AND SEMINAR	B	2.3.2
	3075	PHOTOCOPYING CHARGES	B	2.3.2
	3080	BOOKS AND SUBSCRIPTION	B	2.3.2
	3109	ADVERTISING & PROMOTION	B	2.3.2



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	3133	INDIRECT LABOR - ASTEK PREMIUM	B	2.3.2
	3134	INDIRECT LABOR - SICK & VACATION LEAVE	B	2.3.2
	3135	INDIRECT LABOR - HOSPITALIZATION	B	2.3.2
	3136	INDIRECT LABOR - 13TH MONTH PAY	B	2.3.2
	3137	INDIRECT LABOR - EMPLOYEES' SAFETY PARAPHERNALIA	B	2.3.2
	3138	INDIRECT LABOR - OTHER EMPLOYEE BENEFITS	B	2.3.2
	3139	INDIRECT LABOR - OTHERS	B	2.3.2
	3142	INDIRECT LABOR - TRANSPORTATION ALLOWANCE	B	2.3.2
	3143	INDIRECT LABOR - OTHER ALLOWANCE	B	2.3.2
	3146	INDIRECT LABOR - MEAL ALLOWANCE	B	2.3.2
	3148	INDIRECT LABOR - RETIREMENT	B	2.3.2
	3152	INDIRECT LABOR - GRP. LIFE/HOSPITAL INSURANCE	B	2.3.2
	3212	INDIRECT LABOR - NIGHT DIFFERENTIAL	B	2.3.2
	3214	CONTRACT LABOR	B	2.3.2
	5002	MISCELLANEOUS	B	2.3.2
7031	VARIABLE FISH PROCUREMENT			
	2000	RENTAL COLD STORAGE	B	2.3.2
	2023	ICE EXPENSES	B	2.3.2
	3013	FISHING SUPPLIES USED	B	2.3.2
	3014	FACTORY SUPPLIES EXPENSES	B	2.3.2
	3018	DIRECT LABOR - BASIC	B	2.3.2
	3019	DIRECT LABOR - OVERTIME	B	2.3.2
	3020	DIRECT LABOR - NIGHT DIFFERENTIAL	B	2.3.2
	3035	ESCORT CHARGES	B	2.3.2
	3039	TRANSPORT COST	B	2.3.2
	3050	LIGHT, WATER, AND POWER	B	2.3.2
	3052	FREIGHT	B	2.3.2
	3054	GASOLINE AND OIL	B	2.3.2
	3127	DIRECT LABOR - ASTEK PREMIUM	B	2.3.2
	3128	DIRECT LABOR - SICK & VACATION LEAVE	B	2.3.2
	3129	DIRECT LABOR - HOSPITALIZATION	B	2.3.2
	3130	DIRECT LABOR - 13TH MONTH PAY	B	2.3.2
	3131	DIRECT LABOR - EMPLOYEES' SAFETY PARAPHERNALIA	B	2.3.2
	3132	DIRECT LABOR - OTHER EMPLOYEE BENEFITS	B	2.3.2
	3140	DIRECT LABOR - OTHERS	B	2.3.2
	3141	DIRECT LABOR - TRANSPORTATION ALLOWANCE	B	2.3.2
	3144	DIRECT LABOR - MEAL ALLOWANCE	B	2.3.2
	3145	DIRECT LABOR - RETIREMENT	B	2.3.2
	3150	DIRECT LABOR - RELOCATION	B	2.3.2
	3155	DIRECT LABOR - GRP. LIFE/HOSPITAL INSURANCE	B	2.3.2
	3214	CONTRACT LABOR	B	2.3.2
	5002	MISCELLANEOUS	B	2.3.2
	6000	DOCKING FEES	B	2.3.2
7032	FIXED FISH PROCUREMENT			
	2000	RENTAL COLD STORAGE	B	2.3.2
	3001	FISH MEAL INCOME	B	2.3.2
	3004	AMORTIZATION OF DEFERRED CHARGES	B	2.3.2
	3005	STAFFHOUSE UTENSILS AND SUPPLIES	B	2.3.2
	3014	FACTORY SUPPLIES EXPENSES	B	2.3.2
	3015	STATIONERY & OFFICE SUPPLIES	B	2.3.2
	3022	INDIRECT LABOR - BASIC	B	2.3.2



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	3023	INDIRECT LABOR - OVERTIME	B	2.3.2
	3034	PROFESSIONAL FEES	B	2.3.2
	3036	SECURITY SERVICES	B	2.3.2
	3040	OTHER TAXES, LICENSES, AND FEES	B	2.3.2
	3041	DEPRECIATION	B	2.3.2
	3043	RENTALS	B	2.3.2
	3046	REPAIRS AND MAINTENANCE - MATERIAL	B	2.3.2
	3047	REPAIR AND MAINTENANCE - LABOR COST	B	2.3.2
	3048	INSURANCE	B	2.3.2
	3050	LIGHT, WATER, AND POWER	B	2.3.2
	3054	GASOLINE AND OIL	B	2.3.2
	3059	TRANSPORTATION EXPENSES	B	2.3.2
	3060	OUT OF TOWN TRAVEL	B	2.3.2
	3061	FOREIGN TRAVEL	B	2.3.2
	3062	TELEPHONE, TELEGRAPH, AND POSTAGE	B	2.3.2
	3063	REPRESENTATION	B	2.3.2
	3064	DISCRETIONARY EXPENSES	B	2.3.2
	3068	BANK CHARGES	B	2.3.2
	3069	DONATIONS	B	2.3.2
	3070	MEMBERSHIP DUES	B	2.3.2
	3071	EMPLOYEE RELATIONS	B	2.3.2
	3072	TRAINING AND SEMINAR	B	2.3.2
	3075	PHOTOCOPYING CHARGES	B	2.3.2
	3080	BOOKS AND SUBSCRIPTION	B	2.3.2
	3109	ADVERTISING & PROMOTION	B	2.3.2
	3133	INDIRECT LABOR - ASTEK PREMIUM	B	2.3.2
	3134	INDIRECT LABOR - SICK & VACATION LEAVE	B	2.3.2
	3135	INDIRECT LABOR - HOSPITALIZATION	B	2.3.2
	3136	INDIRECT LABOR - 13TH MONTH PAY	B	2.3.2
	3137	INDIRECT LABOR - EMPLOYEES' SAFETY PARAPHERNALIA	B	2.3.2
	3138	INDIRECT LABOR - OTHER EMPLOYEE BENEFITS	B	2.3.2
	3139	INDIRECT LABOR - OTHERS	B	2.3.2
	3142	INDIRECT LABOR - TRANSPORTATION ALLOWANCE	B	2.3.2
	3143	INDIRECT LABOR - OTHER ALLOWANCE	B	2.3.2
	3146	INDIRECT LABOR - MEAL ALLOWANCE	B	2.3.2
	3148	INDIRECT LABOR - RETIREMENT	B	2.3.2
	3152	INDIRECT LABOR - GRP. LIFE/HOSPITAL INSURANCE	B	2.3.2
	3211	RELOCATION EXPENSE	B	2.3.2
	3214	CONTRACT LABOR	B	2.3.2
	5002	MISCELLANEOUS	B	2.3.2
	6000	DOCKING FEES	B	2.3.2
	6001	INSPECTION FEES	B	2.3.2
7033	VARIABLE PRODUCTION			
	2000	RENTAL COLD STORAGE	B	2.3.2
	2023	ICE EXPENSES	B	2.3.2
	3014	FACTORY SUPPLIES EXPENSES	B	2.3.2
	3018	DIRECT LABOR - BASIC	B	2.3.2
	3019	DIRECT LABOR - OVERTIME	B	2.3.2
	3020	DIRECT LABOR - NIGHT DIFFERENTIAL	B	2.3.2
	3050	LIGHT, WATER, AND POWER	B	2.3.2
	3052	FREIGHT	B	2.3.2
	3054	GASOLINE AND OIL	B	2.3.2
	3055	FUEL CONSUMPTION	B	2.3.2



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	3056	COAL CONSUMPTION	B	2.3.2
	3057	SLUDGE OIL CONSUMPTION	B	2.3.2
	3064	DISCRETIONARY EXPENSES	B	2.3.2
	3127	DIRECT LABOR - ASTEK PREMIUM	B	2.3.2
	3128	DIRECT LABOR - SICK & VACATION LEAVE	B	2.3.2
	3129	DIRECT LABOR - HOSPITALIZATION	B	2.3.2
	3130	DIRECT LABOR - 13TH MONTH PAY	B	2.3.2
	3131	DIRECT LABOR - EMPLOYEES' SAFETY PARAPHERNALIA	B	2.3.2
	3132	DIRECT LABOR - OTHER EMPLOYEE BENEFITS	B	2.3.2
	3140	DIRECT LABOR - OTHERS	B	2.3.2
	3141	DIRECT LABOR - TRANSPORTATION ALLOWANCE	B	2.3.2
	3144	DIRECT LABOR - MEAL ALLOWANCE	B	2.3.2
	3145	DIRECT LABOR - RETIREMENT	B	2.3.2
	3150	DIRECT LABOR - RELOCATION	B	2.3.2
	3155	DIRECT LABOR - GRP. LIFE/HOSPITAL INSURANCE	B	2.3.2
	3214	CONTRACT LABOR	B	2.3.2
	5002	MISCELLANEOUS	B	2.3.2

7034FIXED PRODUCTION

3001	FISH MEAL INCOME	B	2.3.2
3002	TECHNICAL FEE	B	2.3.2
3004	AMORTIZATION OF DEFERRED CHARGES	B	2.3.2
3005	STAFFHOUSE UTENSILS AND SUPPLIES	B	2.3.2
3014	FACTORY SUPPLIES EXPENSES	B	2.3.2
3015	STATIONERY & OFFICE SUPPLIES	B	2.3.2
3022	INDIRECT LABOR - BASIC	B	2.3.2
3023	INDIRECT LABOR - OVERTIME	B	2.3.2
3034	PROFESSIONAL FEES	B	2.3.2
3036	SECURITY SERVICES	B	2.3.2
3038	REAL ESTATE TAXES	B	2.3.2
3040	OTHER TAXES, LICENSES, AND FEES	B	2.3.2
3041	DEPRECIATION	B	2.3.2
3043	RENTALS	B	2.3.2
3046	REPAIRS AND MAINTENANCE - MATERIAL	B	2.3.2
3047	REPAIR AND MAINTENANCE - LABOR COST	B	2.3.2
3048	INSURANCE	B	2.3.2
3050	LIGHT, WATER, AND POWER	B	2.3.2
3052	FREIGHT	B	2.3.2
3054	GASOLINE AND OIL	B	2.3.2
3059	TRANSPORTATION EXPENSES	B	2.3.2
3060	OUT OF TOWN TRAVEL	B	2.3.2
3061	FOREIGN TRAVEL	B	2.3.2
3062	TELEPHONE, TELEGRAPH, AND POSTAGE	B	2.3.2
3063	REPRESENTATION	B	2.3.2
3064	DISCRETIONARY EXPENSES	B	2.3.2
3068	BANK CHARGES	B	2.3.2
3069	DONATIONS	B	2.3.2
3070	MEMBERSHIP DUES	B	2.3.2
3071	EMPLOYEE RELATIONS	B	2.3.2
3072	TRAINING AND SEMINAR	B	2.3.2
3075	PHOTOCOPYING CHARGES	B	2.3.2
3080	BOOKS AND SUBSCRIPTION	B	2.3.2
3109	ADVERTISING & PROMOTION	B	2.3.2
3133	INDIRECT LABOR - ASTEK PREMIUM	B	2.3.2



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	3134	INDIRECT LABOR - SICK & VACATION LEAVE	B	2.3.2
	3135	INDIRECT LABOR - HOSPITALIZATION	B	2.3.2
	3136	INDIRECT LABOR - 13TH MONTH PAY	B	2.3.2
	3137	INDIRECT LABOR - EMPLOYEES' SAFETY PARAPHERNALIA	B	2.3.2
	3138	INDIRECT LABOR - OTHER EMPLOYEE BENEFITS	B	2.3.2
	3139	INDIRECT LABOR - OTHERS	B	2.3.2
	3142	INDIRECT LABOR - TRANSPORTATION ALLOWANCE	B	2.3.2
	3146	INDIRECT LABOR - MEAL ALLOWANCE	B	2.3.2
	3148	INDIRECT LABOR - RETIREMENT	B	2.3.2
	3152	INDIRECT LABOR - GRP. LIFE/HOSPITAL INSURANCE	B	2.3.2
	3211	RELOCATION EXPENSE	B	2.3.2
	3212	INDIRECT LABOR - NIGHT DIFFERENTIAL	B	2.3.2
	3214	CONTRACT LABOR	B	2.3.2
	5002	MISCELLANEOUS	B	2.3.2

7035 VARIABLE DISTRIBUTION

3017	HEALTH CERTIFICATE FEES	B	2.3.2
3029	MARINE INSURANCE	B	2.3.2
3036	SECURITY SERVICES	B	2.3.2
3068	BANK CHARGES	B	2.3.2
3098	INLAND FREIGHT	B	2.3.2
3099	LABORATORY CHARGES	B	2.3.2
3100	BANK DISCREPANCY	B	2.3.2
3105	SHIPMENT EXPENSES	B	2.3.2
3106	SURVEYING FEES	B	2.3.2
3107	DEMURRAGE CHARGES	B	2.3.2
3108	TUNA VIAND DISTRIBUTION	B	2.3.2
3110	TUNA VIAND - GASOLINE AND OIL	B	2.3.2
3111	OCEAN FREIGHT	B	2.3.2
3112	DOUBLE DUTY CHARGES	B	2.3.2
3114	AGENTS' COMMISSIONS	B	2.3.2
3115	MARKETING FEE/TECHNICAL FEE	B	2.3.2
3214	CONTRACT LABOR	B	2.3.2
3218	BROKERAGE CHARGES	B	2.3.2
3605	FACILITATION EXPENSES	B	2.3.2
5002	MISCELLANEOUS	B	2.3.2

7036 EXPORTS DOCUMENTATION

3001	FISH MEAL INCOME	B	2.3.2
3004	AMORTIZATION OF DEFERRED CHARGES	B	2.3.2
3005	STAFFHOUSE UTENSILS AND SUPPLIES	B	2.3.2
3015	STATIONERY & OFFICE SUPPLIES	B	2.3.2
3034	PROFESSIONAL FEES	B	2.3.2
3036	SECURITY SERVICES	B	2.3.2
3040	OTHER TAXES, LICENSES, AND FEES	B	2.3.2
3041	DEPRECIATION	B	2.3.2
3043	RENTALS	B	2.3.2
3046	REPAIRS AND MAINTENANCE - MATERIAL	B	2.3.2
3047	REPAIR AND MAINTENANCE - LABOR COST	B	2.3.2
3048	INSURANCE	B	2.3.2
3050	LIGHT, WATER, AND POWER	B	2.3.2
3052	FREIGHT	B	2.3.2
3054	GASOLINE AND OIL	B	2.3.2



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	3059	TRANSPORTATION EXPENSES	B	2.3.2
	3060	OUT OF TOWN TRAVEL	B	2.3.2
	3061	FOREIGN TRAVEL	B	2.3.2
	3062	TELEPHONE, TELEGRAPH, AND POSTAGE	B	2.3.2
	3063	REPRESENTATION	B	2.3.2
	3064	DISCRETIONARY EXPENSES	B	2.3.2
	3067	PRODUCT DEVELOPMENT	B	2.3.2
	3069	DONATIONS	B	2.3.2
	3070	MEMBERSHIP DUES	B	2.3.2
	3071	EMPLOYEE RELATIONS	B	2.3.2
	3072	TRAINING AND SEMINAR	B	2.3.2
	3075	PHOTOCOPYING CHARGES	B	2.3.2
	3080	BOOKS AND SUBSCRIPTION	B	2.3.2
	3109	ADVERTISING & PROMOTION	B	2.3.2
	3115	MARKETING FEE/TECHNICAL FEE	B	2.3.2
	3200	SALARIES AND WAGES - BASIC	B	2.3.2
	3201	SALARIES AND WAGES - OVERTIME	B	2.3.2
	3202	SALARIES AND WAGES - ASTEK PREMIUM	B	2.3.2
	3203	SALARIES AND WAGES - SICK AND VACATION LEAVE	B	2.3.2
	3204	SALARIES AND WAGES - HOSPITALIZATION	B	2.3.2
	3205	SALARIES AND WAGES - 13TH MONTH PAY	B	2.3.2
	3206	SALARIES AND WAGES - EMPLOYEES' SAFETY PARAP.	B	2.3.2
	3207	SALARIES AND WAGES - OTHER EMPLOYEE BENEFITS	B	2.3.2
	3208	SALARIES AND WAGES - TRANSPORTATION ALLOWANCE	B	2.3.2
	3210	SALARIES AND WAGES - MEAL ALLOWANCE	B	2.3.2
	3213	SALARIES AND WAGES - GRP LIFE/HOSPITALIZATION INS.	B	2.3.2
	3214	CONTRACT LABOR	B	2.3.2
	3217	SALARIES AND WAGES - OTHER ALLOWANCE	B	2.3.2
	3219	SALARIES AND WAGES - RETIREMENT	B	2.3.2
	5002	MISCELLANEOUS	B	2.3.2

7037**VARIABLE RENDERING**

0001	VARIABLE CONVERSION COST	B	2.3.2
3000	SACKS	B	2.3.2
3014	FACTORY SUPPLIES EXPENSES	B	2.3.2
3018	DIRECT LABOR - BASIC	B	2.3.2
3019	DIRECT LABOR - OVERTIME	B	2.3.2
3020	DIRECT LABOR - NIGHT DIFFERENTIAL	B	2.3.2
3050	LIGHT, WATER, AND POWER	B	2.3.2
3052	FREIGHT	B	2.3.2
3054	GASOLINE AND OIL	B	2.3.2
3055	FUEL CONSUMPTION	B	2.3.2
3056	COAL CONSUMPTION	B	2.3.2
3057	SLUDGE OIL CONSUMPTION	B	2.3.2
3064	DISCRETIONARY EXPENSES	B	2.3.2
3127	DIRECT LABOR - ASTEK PREMIUM	B	2.3.2
3128	DIRECT LABOR - SICK & VACATION LEAVE	B	2.3.2
3129	DIRECT LABOR - HOSPITALIZATION	B	2.3.2
3130	DIRECT LABOR - 13TH MONTH PAY	B	2.3.2
3131	DIRECT LABOR - EMPLOYEES' SAFETY PARAPHERNALIA	B	2.3.2
3132	DIRECT LABOR - OTHER EMPLOYEE BENEFITS	B	2.3.2
3140	DIRECT LABOR - OTHERS	B	2.3.2
3141	DIRECT LABOR - TRANSPORTATION ALLOWANCE	B	2.3.2
3144	DIRECT LABOR - MEAL ALLOWANCE	B	2.3.2



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	3145	DIRECT LABOR - RETIREMENT	B	2.3.2
	3150	DIRECT LABOR - RELOCATION	B	2.3.2
	3155	DIRECT LABOR - GRP. LIFE/HOSPITAL INSURANCE	B	2.3.2
	3214	CONTRACT LABOR	B	2.3.2
	5002	MISCELLANEOUS	B	2.3.2
7038	<u>FIXED RENDERING</u>			
	0002	FIXED CONVERSION COST	B	2.3.2
	3001	FISH MEAL INCOME	B	2.3.2
	3004	AMORTIZATION OF DEFERRED CHARGES	B	2.3.2
	3014	FACTORY SUPPLIES EXPENSES	B	2.3.2
	3015	STATIONERY & OFFICE SUPPLIES	B	2.3.2
	3022	INDIRECT LABOR - BASIC	B	2.3.2
	3023	INDIRECT LABOR - OVERTIME	B	2.3.2
	3034	PROFESSIONAL FEES	B	2.3.2
	3036	SECURITY SERVICES	B	2.3.2
	3038	REAL ESTATE TAXES	B	2.3.2
	3040	OTHER TAXES, LICENSES, AND FEES	B	2.3.2
	3041	DEPRECIATION	B	2.3.2
	3043	RENTALS	B	2.3.2
	3046	REPAIRS AND MAINTENANCE - MATERIAL	B	2.3.2
	3047	REPAIR AND MAINTENANCE - LABOR COST	B	2.3.2
	3048	INSURANCE	B	2.3.2
	3050	LIGHT, WATER, AND POWER	B	2.3.2
	3052	FREIGHT	B	2.3.2
	3054	GASOLINE AND OIL	B	2.3.2
	3059	TRANSPORTATION EXPENSES	B	2.3.2
	3060	OUT OF TOWN TRAVEL	B	2.3.2
	3062	TELEPHONE, TELEGRAPH, AND POSTAGE	B	2.3.2
	3063	REPRESENTATION	B	2.3.2
	3064	DISCRETIONARY EXPENSES	B	2.3.2
	3071	EMPLOYEE RELATIONS	B	2.3.2
	3072	TRAINING AND SEMINAR	B	2.3.2
	3075	PHOTOCOPYING CHARGES	B	2.3.2
	3080	BOOKS AND SUBSCRIPTION	B	2.3.2
	3109	ADVERTISING & PROMOTION	B	2.3.2
	3133	INDIRECT LABOR - ASTEK PREMIUM	B	2.3.2
	3134	INDIRECT LABOR - SICK & VACATION LEAVE	B	2.3.2
	3135	INDIRECT LABOR - HOSPITALIZATION	B	2.3.2
	3136	INDIRECT LABOR - 13TH MONTH PAY	B	2.3.2
	3137	INDIRECT LABOR - EMPLOYEES' SAFETY PARAPHERNALIA	B	2.3.2
	3138	INDIRECT LABOR - OTHER EMPLOYEE BENEFITS	B	2.3.2
	3139	INDIRECT LABOR - OTHERS	B	2.3.2
	3142	INDIRECT LABOR - TRANSPORTATION ALLOWANCE	B	2.3.2
	3143	INDIRECT LABOR - OTHER ALLOWANCE	B	2.3.2
	3146	INDIRECT LABOR - MEAL ALLOWANCE	B	2.3.2
	3148	INDIRECT LABOR - RETIREMENT	B	2.3.2
	3152	INDIRECT LABOR - GRP. LIFE/HOSPITAL INSURANCE	B	2.3.2
	3212	INDIRECT LABOR - NIGHT DIFFERENTIAL	B	2.3.2
	3214	CONTRACT LABOR	B	2.3.2
	5002	MISCELLANEOUS	B	2.3.2

7039**VARIABLE LABELING**



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	3014	FACTORY SUPPLIES EXPENSES	B	2.3.2
	3018	DIRECT LABOR - BASIC	B	2.3.2
	3019	DIRECT LABOR - OVERTIME	B	2.3.2
	3020	DIRECT LABOR - NIGHT DIFFERENTIAL	B	2.3.2
	3031	LABELLING SUPPLIES USED	B	2.3.2
	3050	LIGHT, WATER, AND POWER	B	2.3.2
	3052	FREIGHT	B	2.3.2
	3054	GASOLINE AND OIL	B	2.3.2
	3127	DIRECT LABOR - ASTEK PREMIUM	B	2.3.2
	3128	DIRECT LABOR - SICK & VACATION LEAVE	B	2.3.2
	3129	DIRECT LABOR - HOSPITALIZATION	B	2.3.2
	3130	DIRECT LABOR - 13TH MONTH PAY	B	2.3.2
	3131	DIRECT LABOR - EMPLOYEES' SAFETY PARAPHERNALIA	B	2.3.2
	3132	DIRECT LABOR - OTHER EMPLOYEE BENEFITS	B	2.3.2
	3140	DIRECT LABOR - OTHERS	B	2.3.2
	3141	DIRECT LABOR - TRANSPORTATION ALLOWANCE	B	2.3.2
	3144	DIRECT LABOR - MEAL ALLOWANCE	B	2.3.2
	3145	DIRECT LABOR - RETIREMENT	B	2.3.2
	3150	DIRECT LABOR - RELOCATION	B	2.3.2
	3155	DIRECT LABOR - GRP. LIFE/HOSPITAL INSURANCE	B	2.3.2
	3214	CONTRACT LABOR	B	2.3.2
	5002	MISCELLANEOUS	B	2.3.2

7040FIXED LABELING

3001	FISH MEAL INCOME	B	2.3.2
3004	AMORTIZATION OF DEFERRED CHARGES	B	2.3.2
3014	FACTORY SUPPLIES EXPENSES	B	2.3.2
3015	STATIONERY & OFFICE SUPPLIES	B	2.3.2
3022	INDIRECT LABOR - BASIC	B	2.3.2
3023	INDIRECT LABOR - OVERTIME	B	2.3.2
3034	PROFESSIONAL FEES	B	2.3.2
3036	SECURITY SERVICES	B	2.3.2
3038	REAL ESTATE TAXES	B	2.3.2
3040	OTHER TAXES, LICENSES, AND FEES	B	2.3.2
3041	DEPRECIATION	B	2.3.2
3043	RENTALS	B	2.3.2
3046	REPAIRS AND MAINTENANCE - MATERIAL	B	2.3.2
3047	REPAIR AND MAINTENANCE - LABOR COST	B	2.3.2
3048	INSURANCE	B	2.3.2
3050	LIGHT, WATER, AND POWER	B	2.3.2
3052	FREIGHT	B	2.3.2
3054	GASOLINE AND OIL	B	2.3.2
3059	TRANSPORTATION EXPENSES	B	2.3.2
3060	OUT OF TOWN TRAVEL	B	2.3.2
3062	TELEPHONE, TELEGRAPH, AND POSTAGE	B	2.3.2
3063	REPRESENTATION	B	2.3.2
3071	EMPLOYEE RELATIONS	B	2.3.2
3072	TRAINING AND SEMINAR	B	2.3.2
3075	PHOTOCOPYING CHARGES	B	2.3.2
3080	BOOKS AND SUBSCRIPTION	B	2.3.2
3109	ADVERTISING & PROMOTION	B	2.3.2
3133	INDIRECT LABOR - ASTEK PREMIUM	B	2.3.2
3134	INDIRECT LABOR - SICK & VACATION LEAVE	B	2.3.2
3135	INDIRECT LABOR - HOSPITALIZATION	B	2.3.2



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	3136	INDIRECT LABOR - 13TH MONTH PAY	B	2.3.2
	3137	INDIRECT LABOR - EMPLOYEES' SAFETY PARAPHERNALIA	B	2.3.2
	3138	INDIRECT LABOR - OTHER EMPLOYEE BENEFITS	B	2.3.2
	3139	INDIRECT LABOR - OTHERS	B	2.3.2
	3142	INDIRECT LABOR - TRANSPORTATION ALLOWANCE	B	2.3.2
	3143	INDIRECT LABOR - OTHER ALLOWANCE	B	2.3.2
	3146	INDIRECT LABOR - MEAL ALLOWANCE	B	2.3.2
	3148	INDIRECT LABOR - RETIREMENT	B	2.3.2
	3152	INDIRECT LABOR - GRP. LIFE/HOSPITAL INSURANCE	B	2.3.2
	3212	INDIRECT LABOR - NIGHT DIFFERENTIAL	B	2.3.2
	3214	CONTRACT LABOR	B	2.3.2
	5002	MISCELLANEOUS	B	2.3.2
7042	<u>INVENTORY MANAGEMENT</u>			
	3001	FISH MEAL INCOME	B	2.3.2
	3004	AMORTIZATION OF DEFERRED CHARGES	B	2.3.2
	3014	FACTORY SUPPLIES EXPENSES	B	2.3.2
	3015	STATIONERY & OFFICE SUPPLIES	B	2.3.2
	3022	INDIRECT LABOR - BASIC	B	2.3.2
	3023	INDIRECT LABOR - OVERTIME	B	2.3.2
	3034	PROFESSIONAL FEES	B	2.3.2
	3036	SECURITY SERVICES	B	2.3.2
	3038	REAL ESTATE TAXES	B	2.3.2
	3040	OTHER TAXES, LICENSES, AND FEES	B	2.3.2
	3041	DEPRECIATION	B	2.3.2
	3043	RENTALS	B	2.3.2
	3046	REPAIRS AND MAINTENANCE - MATERIAL	B	2.3.2
	3047	REPAIR AND MAINTENANCE - LABOR COST	B	2.3.2
	3048	INSURANCE	B	2.3.2
	3050	LIGHT, WATER, AND POWER	B	2.3.2
	3052	FREIGHT	B	2.3.2
	3054	GASOLINE AND OIL	B	2.3.2
	3059	TRANSPORTATION EXPENSES	B	2.3.2
	3060	OUT OF TOWN TRAVEL	B	2.3.2
	3062	TELEPHONE, TELEGRAPH, AND POSTAGE	B	2.3.2
	3063	REPRESENTATION	B	2.3.2
	3064	DISCRETIONARY EXPENSES	B	2.3.2
	3069	DONATIONS	B	2.3.2
	3070	MEMBERSHIP DUES	B	2.3.2
	3071	EMPLOYEE RELATIONS	B	2.3.2
	3072	TRAINING AND SEMINAR	B	2.3.2
	3075	PHOTOCOPYING CHARGES	B	2.3.2
	3080	BOOKS AND SUBSCRIPTION	B	2.3.2
	3109	ADVERTISING & PROMOTION	B	2.3.2
	3133	INDIRECT LABOR - ASTEK PREMIUM	B	2.3.2
	3134	INDIRECT LABOR - SICK & VACATION LEAVE	B	2.3.2
	3135	INDIRECT LABOR - HOSPITALIZATION	B	2.3.2
	3136	INDIRECT LABOR - 13TH MONTH PAY	B	2.3.2
	3137	INDIRECT LABOR - EMPLOYEES' SAFETY PARAPHERNALIA	B	2.3.2
	3138	INDIRECT LABOR - OTHER EMPLOYEE BENEFITS	B	2.3.2
	3139	INDIRECT LABOR - OTHERS	B	2.3.2
	3142	INDIRECT LABOR - TRANSPORTATION ALLOWANCE	B	2.3.2
	3143	INDIRECT LABOR - OTHER ALLOWANCE	B	2.3.2
	3146	INDIRECT LABOR - MEAL ALLOWANCE	B	2.3.2



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	3148	INDIRECT LABOR - RETIREMENT	B	2.3.2
	3152	INDIRECT LABOR - GRP. LIFE/HOSPITAL INSURANCE	B	2.3.2
	3211	RELOCATION EXPENSE	B	2.3.2
	3212	INDIRECT LABOR - NIGHT DIFFERENTIAL	B	2.3.2
	3214	CONTRACT LABOR	B	2.3.2
	5002	MISCELLANEOUS	B	2.3.2
7044	QUALITY ASSURANCE			
	3001	FISH MEAL INCOME	B	2.3.2
	3004	AMORTIZATION OF DEFERRED CHARGES	B	2.3.2
	3005	STAFFHOUSE UTENSILS AND SUPPLIES	B	2.3.2
	3015	STATIONERY & OFFICE SUPPLIES	B	2.3.2
	3016	LABORATORY SUPPLIES	B	2.3.2
	3022	INDIRECT LABOR - BASIC	B	2.3.2
	3023	INDIRECT LABOR - OVERTIME	B	2.3.2
	3034	PROFESSIONAL FEES	B	2.3.2
	3036	SECURITY SERVICES	B	2.3.2
	3038	REAL ESTATE TAXES	B	2.3.2
	3040	OTHER TAXES, LICENSES, AND FEES	B	2.3.2
	3041	DEPRECIATION	B	2.3.2
	3043	RENTALS	B	2.3.2
	3046	REPAIRS AND MAINTENANCE - MATERIAL	B	2.3.2
	3047	REPAIR AND MAINTENANCE - LABOR COST	B	2.3.2
	3048	INSURANCE	B	2.3.2
	3050	LIGHT, WATER, AND POWER	B	2.3.2
	3052	FREIGHT	B	2.3.2
	3054	GASOLINE AND OIL	B	2.3.2
	3059	TRANSPORTATION EXPENSES	B	2.3.2
	3060	OUT OF TOWN TRAVEL	B	2.3.2
	3061	FOREIGN TRAVEL	B	2.3.2
	3062	TELEPHONE, TELEGRAPH, AND POSTAGE	B	2.3.2
	3063	REPRESENTATION	B	2.3.2
	3064	DISCRETIONARY EXPENSES	B	2.3.2
	3067	PRODUCT DEVELOPMENT	B	2.3.2
	3068	BANK CHARGES	B	2.3.2
	3069	DONATIONS	B	2.3.2
	3070	MEMBERSHIP DUES	B	2.3.2
	3071	EMPLOYEE RELATIONS	B	2.3.2
	3072	TRAINING AND SEMINAR	B	2.3.2
	3075	PHOTOCOPYING CHARGES	B	2.3.2
	3080	BOOKS AND SUBSCRIPTION	B	2.3.2
	3109	ADVERTISING & PROMOTION	B	2.3.2
	3133	INDIRECT LABOR - ASTEK PREMIUM	B	2.3.2
	3134	INDIRECT LABOR - SICK & VACATION LEAVE	B	2.3.2
	3135	INDIRECT LABOR - HOSPITALIZATION	B	2.3.2
	3136	INDIRECT LABOR - 13TH MONTH PAY	B	2.3.2
	3137	INDIRECT LABOR - EMPLOYEES' SAFETY PARAPHERNALIA	B	2.3.2
	3138	INDIRECT LABOR - OTHER EMPLOYEE BENEFITS	B	2.3.2
	3139	INDIRECT LABOR - OTHERS	B	2.3.2
	3142	INDIRECT LABOR - TRANSPORTATION ALLOWANCE	B	2.3.2
	3143	INDIRECT LABOR - OTHER ALLOWANCE	B	2.3.2
	3146	INDIRECT LABOR - MEAL ALLOWANCE	B	2.3.2
	3148	INDIRECT LABOR - RETIREMENT	B	2.3.2
	3152	INDIRECT LABOR - GRP. LIFE/HOSPITAL INSURANCE	B	2.3.2



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	3211	RELOCATION EXPENSE	B	2.3.2
	3212	INDIRECT LABOR - NIGHT DIFFERENTIAL	B	2.3.2
	3214	CONTRACT LABOR	B	2.3.2
	4000	CHEMICALS USED	B	2.3.2
	5002	MISCELLANEOUS	B	2.3.2
7046	<u>ENGINEERING</u>			
	3001	FISH MEAL INCOME	B	2.3.2
	3004	AMORTIZATION OF DEFERRED CHARGES	B	2.3.2
	3005	STAFFHOUSE UTENSILS AND SUPPLIES	B	2.3.2
	3014	FACTORY SUPPLIES EXPENSES	B	2.3.2
	3015	STATIONERY & OFFICE SUPPLIES	B	2.3.2
	3022	INDIRECT LABOR - BASIC	B	2.3.2
	3023	INDIRECT LABOR - OVERTIME	B	2.3.2
	3034	PROFESSIONAL FEES	B	2.3.2
	3036	SECURITY SERVICES	B	2.3.2
	3038	REAL ESTATE TAXES	B	2.3.2
	3040	OTHER TAXES, LICENSES, AND FEES	B	2.3.2
	3041	DEPRECIATION	B	2.3.2
	3043	RENTALS	B	2.3.2
	3046	REPAIRS AND MAINTENANCE - MATERIAL	B	2.3.2
	3047	REPAIR AND MAINTENANCE - LABOR COST	B	2.3.2
	3048	INSURANCE	B	2.3.2
	3050	LIGHT, WATER, AND POWER	B	2.3.2
	3052	FREIGHT	B	2.3.2
	3054	GASOLINE AND OIL	B	2.3.2
	3059	TRANSPORTATION EXPENSES	B	2.3.2
	3060	OUT OF TOWN TRAVEL	B	2.3.2
	3061	FOREIGN TRAVEL	B	2.3.2
	3062	TELEPHONE, TELEGRAPH, AND POSTAGE	B	2.3.2
	3063	REPRESENTATION	B	2.3.2
	3064	DISCRETIONARY EXPENSES	B	2.3.2
	3069	DONATIONS	B	2.3.2
	3070	MEMBERSHIP DUES	B	2.3.2
	3071	EMPLOYEE RELATIONS	B	2.3.2
	3072	TRAINING AND SEMINAR	B	2.3.2
	3075	PHOTOCOPYING CHARGES	B	2.3.2
	3080	BOOKS AND SUBSCRIPTION	B	2.3.2
	3109	ADVERTISING & PROMOTION	B	2.3.2
	3133	INDIRECT LABOR - ASTEK PREMIUM	B	2.3.2
	3134	INDIRECT LABOR - SICK & VACATION LEAVE	B	2.3.2
	3135	INDIRECT LABOR - HOSPITALIZATION	B	2.3.2
	3136	INDIRECT LABOR - 13TH MONTH PAY	B	2.3.2
	3137	INDIRECT LABOR - EMPLOYEES' SAFETY PARAPHERNALIA	B	2.3.2
	3138	INDIRECT LABOR - OTHER EMPLOYEE BENEFITS	B	2.3.2
	3139	INDIRECT LABOR - OTHERS	B	2.3.2
	3142	INDIRECT LABOR - TRANSPORTATION ALLOWANCE	B	2.3.2
	3143	INDIRECT LABOR - OTHER ALLOWANCE	B	2.3.2
	3146	INDIRECT LABOR - MEAL ALLOWANCE	B	2.3.2
	3148	INDIRECT LABOR - RETIREMENT	B	2.3.2
	3152	INDIRECT LABOR - GRP. LIFE/HOSPITAL INSURANCE	B	2.3.2
	3211	RELOCATION EXPENSE	B	2.3.2
	3212	INDIRECT LABOR - NIGHT DIFFERENTIAL	B	2.3.2
	3214	CONTRACT LABOR	B	2.3.2



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	5002	MISCELLANEOUS	B	2.3.2
7048	HUMAN RESOURCES DEVELOPMENT			
	3001	FISH MEAL INCOME	B	2.3.2
	3004	AMORTIZATION OF DEFERRED CHARGES	B	2.3.2
	3015	STATIONERY & OFFICE SUPPLIES	B	2.3.2
	3034	PROFESSIONAL FEES	B	2.3.2
	3036	SECURITY SERVICES	B	2.3.2
	3040	OTHER TAXES, LICENSES, AND FEES	B	2.3.2
	3041	DEPRECIATION	B	2.3.2
	3043	RENTALS	B	2.3.2
	3046	REPAIRS AND MAINTENANCE - MATERIAL	B	2.3.2
	3047	REPAIR AND MAINTENANCE - LABOR COST	B	2.3.2
	3048	INSURANCE	B	2.3.2
	3050	LIGHT, WATER, AND POWER	B	2.3.2
	3052	FREIGHT	B	2.3.2
	3054	GASOLINE AND OIL	B	2.3.2
	3059	TRANSPORTATION EXPENSES	B	2.3.2
	3060	OUT OF TOWN TRAVEL	B	2.3.2
	3062	TELEPHONE, TELEGRAPH, AND POSTAGE	B	2.3.2
	3063	REPRESENTATION	B	2.3.2
	3064	DISCRETIONARY EXPENSES	B	2.3.2
	3069	DONATIONS	B	2.3.2
	3070	MEMBERSHIP DUES	B	2.3.2
	3071	EMPLOYEE RELATIONS	B	2.3.2
	3072	TRAINING AND SEMINAR	B	2.3.2
	3075	PHOTOCOPYING CHARGES	B	2.3.2
	3080	BOOKS AND SUBSCRIPTION	B	2.3.2
	3109	ADVERTISING & PROMOTION	B	2.3.2
	3200	SALARIES AND WAGES - BASIC	B	2.3.2
	3201	SALARIES AND WAGES - OVERTIME	B	2.3.2
	3202	SALARIES AND WAGES - ASTEK PREMIUM	B	2.3.2
	3203	SALARIES AND WAGES - SICK AND VACATION LEAVE	B	2.3.2
	3204	SALARIES AND WAGES - HOSPITALIZATION	B	2.3.2
	3205	SALARIES AND WAGES - 13TH MONTH PAY	B	2.3.2
	3206	SALARIES AND WAGES - EMPLOYEES' SAFETY PARAP.	B	2.3.2
	3207	SALARIES AND WAGES - OTHER EMPLOYEE BENEFITS	B	2.3.2
	3208	SALARIES AND WAGES - TRANSPORTATION ALLOWANCE	B	2.3.2
	3210	SALARIES AND WAGES - MEAL ALLOWANCE	B	2.3.2
	3211	RELOCATION EXPENSE	B	2.3.2
	3213	SALARIES AND WAGES - GRP LIFE/HOSPITALIZATION INS.	B	2.3.2
	3214	CONTRACT LABOR	B	2.3.2
	3215	SALARIES AND WAGES - NIGHT DIFFERENTIAL	B	2.3.2
	3216	PRE-EMPLOYMENT EXPENSES (RECRUITMENT)	B	2.3.2
	3217	SALARIES AND WAGES - OTHER ALLOWANCE	B	2.3.2
	3219	SALARIES AND WAGES - RETIREMENT	B	2.3.2
	3220	SALARIES AND WAGES - OTHERS	B	2.3.2
	5002	MISCELLANEOUS	B	2.3.2
7050	PURCHASING			
	3001	FISH MEAL INCOME	B	2.3.2
	3004	AMORTIZATION OF DEFERRED CHARGES	B	2.3.2
	3015	STATIONERY & OFFICE SUPPLIES	B	2.3.2



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	3034	PROFESSIONAL FEES	B	2.3.2
	3040	OTHER TAXES, LICENSES, AND FEES	B	2.3.2
	3041	DEPRECIATION	B	2.3.2
	3043	RENTALS	B	2.3.2
	3046	REPAIRS AND MAINTENANCE - MATERIAL	B	2.3.2
	3047	REPAIR AND MAINTENANCE - LABOR COST	B	2.3.2
	3048	INSURANCE	B	2.3.2
	3050	LIGHT, WATER, AND POWER	B	2.3.2
	3051	HANDLING EXPENSES	B	2.3.2
	3052	FREIGHT	B	2.3.2
	3054	GASOLINE AND OIL	B	2.3.2
	3059	TRANSPORTATION EXPENSES	B	2.3.2
	3060	OUT OF TOWN TRAVEL	B	2.3.2
	3061	FOREIGN TRAVEL	B	2.3.2
	3062	TELEPHONE, TELEGRAPH, AND POSTAGE	B	2.3.2
	3063	REPRESENTATION	B	2.3.2
	3064	DISCRETIONARY EXPENSES	B	2.3.2
	3069	DONATIONS	B	2.3.2
	3070	MEMBERSHIP DUES	B	2.3.2
	3071	EMPLOYEE RELATIONS	B	2.3.2
	3072	TRAINING AND SEMINAR	B	2.3.2
	3075	PHOTOCOPYING CHARGES	B	2.3.2
	3080	BOOKS AND SUBSCRIPTION	B	2.3.2
	3109	ADVERTISING & PROMOTION	B	2.3.2
	3200	SALARIES AND WAGES - BASIC	B	2.3.2
	3201	SALARIES AND WAGES - OVERTIME	B	2.3.2
	3202	SALARIES AND WAGES - ASTEK PREMIUM	B	2.3.2
	3203	SALARIES AND WAGES - SICK AND VACATION LEAVE	B	2.3.2
	3204	SALARIES AND WAGES - HOSPITALIZATION	B	2.3.2
	3205	SALARIES AND WAGES - 13TH MONTH PAY	B	2.3.2
	3206	SALARIES AND WAGES - EMPLOYEES' SAFETY PARAP.	B	2.3.2
	3207	SALARIES AND WAGES - OTHER EMPLOYEE BENEFITS	B	2.3.2
	3208	SALARIES AND WAGES - TRANSPORTATION ALLOWANCE	B	2.3.2
	3210	SALARIES AND WAGES - MEAL ALLOWANCE	B	2.3.2
	3211	RELOCATION EXPENSE	B	2.3.2
	3213	SALARIES AND WAGES - GRP LIFE/HOSPITALIZATION INS.	B	2.3.2
	3214	CONTRACT LABOR	B	2.3.2
	3216	PRE-EMPLOYMENT EXPENSES (RECRUITMENT)	B	2.3.2
	3217	SALARIES AND WAGES - OTHER ALLOWANCE	B	2.3.2
	3218	BROKERAGE CHARGES	B	2.3.2
	3219	SALARIES AND WAGES - RETIREMENT	B	2.3.2
	5002	MISCELLANEOUS	B	2.3.2
7052	FINANCE			
	3001	FISH MEAL INCOME	B	2.3.2
	3004	AMORTIZATION OF DEFERRED CHARGES	B	2.3.2
	3005	STAFFHOUSE UTENSILS AND SUPPLIES	B	2.3.2
	3006	OTHER INCOME EXPENSE	B	2.3.2
	3015	STATIONERY & OFFICE SUPPLIES	B	2.3.2
	3034	PROFESSIONAL FEES	B	2.3.2
	3036	SECURITY SERVICES	B	2.3.2
	3040	OTHER TAXES, LICENSES, AND FEES	B	2.3.2
	3041	DEPRECIATION	B	2.3.2
	3043	RENTALS	B	2.3.2



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	3046	REPAIRS AND MAINTENANCE - MATERIAL	B	2.3.2
	3047	REPAIR AND MAINTENANCE - LABOR COST	B	2.3.2
	3048	INSURANCE	B	2.3.2
	3050	LIGHT, WATER, AND POWER	B	2.3.2
	3052	FREIGHT	B	2.3.2
	3054	GASOLINE AND OIL	B	2.3.2
	3059	TRANSPORTATION EXPENSES	B	2.3.2
	3060	OUT OF TOWN TRAVEL	B	2.3.2
	3061	FOREIGN TRAVEL	B	2.3.2
	3062	TELEPHONE, TELEGRAPH, AND POSTAGE	B	2.3.2
	3063	REPRESENTATION	B	2.3.2
	3064	DISCRETIONARY EXPENSES	B	2.3.2
	3068	BANK CHARGES	B	2.3.2
	3069	DONATIONS	B	2.3.2
	3070	MEMBERSHIP DUES	B	2.3.2
	3071	EMPLOYEE RELATIONS	B	2.3.2
	3072	TRAINING AND SEMINAR	B	2.3.2
	3075	PHOTOCOPYING CHARGES	B	2.3.2
	3080	BOOKS AND SUBSCRIPTION	B	2.3.2
	3109	ADVERTISING & PROMOTION	B	2.3.2
	3200	SALARIES AND WAGES - BASIC	B	2.3.2
	3201	SALARIES AND WAGES - OVERTIME	B	2.3.2
	3202	SALARIES AND WAGES - ASTEK PREMIUM	B	2.3.2
	3203	SALARIES AND WAGES - SICK AND VACATION LEAVE	B	2.3.2
	3204	SALARIES AND WAGES - HOSPITALIZATION	B	2.3.2
	3205	SALARIES AND WAGES - 13TH MONTH PAY	B	2.3.2
	3206	SALARIES AND WAGES - EMPLOYEES' SAFETY PARAP.	B	2.3.2
	3207	SALARIES AND WAGES - OTHER EMPLOYEE BENEFITS	B	2.3.2
	3208	SALARIES AND WAGES - TRANSPORTATION ALLOWANCE	B	2.3.2
	3210	SALARIES AND WAGES - MEAL ALLOWANCE	B	2.3.2
	3211	RELOCATION EXPENSE	B	2.3.2
	3213	SALARIES AND WAGES - GRP LIFE/HOSPITALIZATION INS.	B	2.3.2
	3216	PRE-EMPLOYMENT EXPENSES (RECRUITMENT)	B	2.3.2
	3217	SALARIES AND WAGES - OTHER ALLOWANCE	B	2.3.2
	3219	SALARIES AND WAGES - RETIREMENT	B	2.3.2
	3900	GAIN (LOSS) ON FOREIGN EXCHANGE	B	2.3.2
	5002	MISCELLANEOUS	B	2.3.2

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3001	FISH MEAL INCOME	B	2.3.2
3004	AMORTIZATION OF DEFERRED CHARGES	B	2.3.2
3005	STAFFHOUSE UTENSILS AND SUPPLIES	B	2.3.2
3015	STATIONERY & OFFICE SUPPLIES	B	2.3.2
3034	PROFESSIONAL FEES	B	2.3.2
3037	INAUGURAL EXPENSES	B	2.3.2
3040	OTHER TAXES, LICENSES, AND FEES	B	2.3.2
3041	DEPRECIATION	B	2.3.2
3043	RENTALS	B	2.3.2
3046	REPAIRS AND MAINTENANCE - MATERIAL	B	2.3.2
3047	REPAIR AND MAINTENANCE - LABOR COST	B	2.3.2
3048	INSURANCE	B	2.3.2
3050	LIGHT, WATER, AND POWER	B	2.3.2
3052	FREIGHT	B	2.3.2
3054	GASOLINE AND OIL	B	2.3.2



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	3059	TRANSPORTATION EXPENSES	B	2.3.2
	3060	OUT OF TOWN TRAVEL	B	2.3.2
	3061	FOREIGN TRAVEL	B	2.3.2
	3062	TELEPHONE, TELEGRAPH, AND POSTAGE	B	2.3.2
	3063	REPRESENTATION	B	2.3.2
	3064	DISCRETIONARY EXPENSES	B	2.3.2
	3069	DONATIONS	B	2.3.2
	3070	MEMBERSHIP DUES	B	2.3.2
	3071	EMPLOYEE RELATIONS	B	2.3.2
	3072	TRAINING AND SEMINAR	B	2.3.2
	3075	PHOTOCOPYING CHARGES	B	2.3.2
	3080	BOOKS AND SUBSCRIPTION	B	2.3.2
	3109	ADVERTISING & PROMOTION	B	2.3.2
	3200	SALARIES AND WAGES - BASIC	B	2.3.2
	3201	SALARIES AND WAGES - OVERTIME	B	2.3.2
	3202	SALARIES AND WAGES - ASTEK PREMIUM	B	2.3.2
	3203	SALARIES AND WAGES - SICK AND VACATION LEAVE	B	2.3.2
	3204	SALARIES AND WAGES - HOSPITALIZATION	B	2.3.2
	3205	SALARIES AND WAGES - 13TH MONTH PAY	B	2.3.2
	3206	SALARIES AND WAGES - EMPLOYEES' SAFETY PARAP.	B	2.3.2
	3207	SALARIES AND WAGES - OTHER EMPLOYEE BENEFITS	B	2.3.2
	3208	SALARIES AND WAGES - TRANSPORTATION ALLOWANCE	B	2.3.2
	3210	SALARIES AND WAGES - MEAL ALLOWANCE	B	2.3.2
	3211	RELOCATION EXPENSE	B	2.3.2
	3213	SALARIES AND WAGES - GRP LIFE/HOSPITALIZATION INS.	B	2.3.2
	3217	SALARIES AND WAGES - OTHER ALLOWANCE	B	2.3.2
	3219	SALARIES AND WAGES - RETIREMENT	B	2.3.2
	5002	MISCELLANEOUS	B	2.3.2
<u>7056</u>	<u>IT</u>			
	3001	FISH MEAL INCOME	B	2.3.2
	3004	AMORTIZATION OF DEFERRED CHARGES	B	2.3.2
	3005	STAFFHOUSE UTENSILS AND SUPPLIES	B	2.3.2
	3015	STATIONERY & OFFICE SUPPLIES	B	2.3.2
	3034	PROFESSIONAL FEES	B	2.3.2
	3037	INAUGURAL EXPENSES	B	2.3.2
	3040	OTHER TAXES, LICENSES, AND FEES	B	2.3.2
	3041	DEPRECIATION	B	2.3.2
	3043	RENTALS	B	2.3.2
	3046	REPAIRS AND MAINTENANCE - MATERIAL	B	2.3.2
	3047	REPAIR AND MAINTENANCE - LABOR COST	B	2.3.2
	3048	INSURANCE	B	2.3.2
	3050	LIGHT, WATER, AND POWER	B	2.3.2
	3054	GASOLINE AND OIL	B	2.3.2
	3060	OUT OF TOWN TRAVEL	B	2.3.2
	3061	FOREIGN TRAVEL	B	2.3.2
	3062	TELEPHONE, TELEGRAPH, AND POSTAGE	B	2.3.2
	3063	REPRESENTATION	B	2.3.2
	3064	DISCRETIONARY EXPENSES	B	2.3.2
	3069	DONATIONS	B	2.3.2
	3070	MEMBERSHIP DUES	B	2.3.2
	3072	TRAINING AND SEMINAR	B	2.3.2
	3075	PHOTOCOPYING CHARGES	B	2.3.2
	3080	BOOKS AND SUBSCRIPTION	B	2.3.2



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	3200	SALARIES AND WAGES - BASIC	B	2.3.2
	3201	SALARIES AND WAGES - OVERTIME	B	2.3.2
	3202	SALARIES AND WAGES - ASTEK PREMIUM	B	2.3.2
	3203	SALARIES AND WAGES - SICK AND VACATION LEAVE	B	2.3.2
	3204	SALARIES AND WAGES - HOSPITALIZATION	B	2.3.2
	3205	SALARIES AND WAGES - 13TH MONTH PAY	B	2.3.2
	3206	SALARIES AND WAGES - EMPLOYEES' SAFETY PARAP.	B	2.3.2
	3207	SALARIES AND WAGES - OTHER EMPLOYEE BENEFITS	B	2.3.2
	3208	SALARIES AND WAGES - TRANSPORTATION ALLOWANCE	B	2.3.2
	3210	SALARIES AND WAGES - MEAL ALLOWANCE	B	2.3.2
	3211	RELOCATION EXPENSE	B	2.3.2
	3213	SALARIES AND WAGES - GRP LIFE/HOSPITALIZATION INS.	B	2.3.2
	5002	MISCELLANEOUS	B	2.3.2
7058	<u>ADMIN TUNA VIAND</u>			
	3015	STATIONERY & OFFICE SUPPLIES	B	2.3.2
	3034	PROFESSIONAL FEES	B	2.3.2
	3036	SECURITY SERVICES	B	2.3.2
	3040	OTHER TAXES, LICENSES, AND FEES	B	2.3.2
	3041	DEPRECIATION	B	2.3.2
	3043	RENTALS	B	2.3.2
	3046	REPAIRS AND MAINTENANCE - MATERIAL	B	2.3.2
	3047	REPAIR AND MAINTENANCE - LABOR COST	B	2.3.2
	3048	INSURANCE	B	2.3.2
	3050	LIGHT, WATER, AND POWER	B	2.3.2
	3052	FREIGHT	B	2.3.2
	3054	GASOLINE AND OIL	B	2.3.2
	3059	TRANSPORTATION EXPENSES	B	2.3.2
	3060	OUT OF TOWN TRAVEL	B	2.3.2
	3062	TELEPHONE, TELEGRAPH, AND POSTAGE	B	2.3.2
	3063	REPRESENTATION	B	2.3.2
	3064	DISCRETIONARY EXPENSES	B	2.3.2
	3069	DONATIONS	B	2.3.2
	3070	MEMBERSHIP DUES	B	2.3.2
	3071	EMPLOYEE RELATIONS	B	2.3.2
	3072	TRAINING AND SEMINAR	B	2.3.2
	3075	PHOTOCOPYING CHARGES	B	2.3.2
	3080	BOOKS AND SUBSCRIPTION	B	2.3.2
	3109	ADVERTISING & PROMOTION	B	2.3.2
	3200	SALARIES AND WAGES - BASIC	B	2.3.2
	3201	SALARIES AND WAGES - OVERTIME	B	2.3.2
	3202	SALARIES AND WAGES - ASTEK PREMIUM	B	2.3.2
	3203	SALARIES AND WAGES - SICK AND VACATION LEAVE	B	2.3.2
	3204	SALARIES AND WAGES - HOSPITALIZATION	B	2.3.2
	3205	SALARIES AND WAGES - 13TH MONTH PAY	B	2.3.2
	3206	SALARIES AND WAGES - EMPLOYEES' SAFETY PARAP.	B	2.3.2
	3207	SALARIES AND WAGES - OTHER EMPLOYEE BENEFITS	B	2.3.2
	3208	SALARIES AND WAGES - TRANSPORTATION ALLOWANCE	B	2.3.2
	3210	SALARIES AND WAGES - MEAL ALLOWANCE	B	2.3.2
	3211	RELOCATION EXPENSE	B	2.3.2
	3213	SALARIES AND WAGES - GRP LIFE/HOSPITALIZATION INS.	B	2.3.2
	3214	CONTRACT LABOR	B	2.3.2
	3215	SALARIES AND WAGES - NIGHT DIFFERENTIAL	B	2.3.2



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	3216	PRE-EMPLOYMENT EXPENSES (RECRUITMENT)	B	2.3.2
	3217	SALARIES AND WAGES - OTHER ALLOWANCE	B	2.3.2
	3219	SALARIES AND WAGES - RETIREMENT	B	2.3.2
	3220	SALARIES AND WAGES - OTHERS	B	2.3.2
7060	JAKARTA OFFICE			
	3015	STATIONERY & OFFICE SUPPLIES	B	2.3.2
	3034	PROFESSIONAL FEES	B	2.3.2
	3040	OTHER TAXES, LICENSES, AND FEES	B	2.3.2
	3041	DEPRECIATION	B	2.3.2
	3043	RENTALS	B	2.3.2
	3046	REPAIRS AND MAINTENANCE - MATERIAL	B	2.3.2
	3047	REPAIR AND MAINTENANCE - LABOR COST	B	2.3.2
	3048	INSURANCE	B	2.3.2
	3050	LIGHT, WATER, AND POWER	B	2.3.2
	3054	GASOLINE AND OIL	B	2.3.2
	3059	TRANSPORTATION EXPENSES	B	2.3.2
	3060	OUT OF TOWN TRAVEL	B	2.3.2
	3061	FOREIGN TRAVEL	B	2.3.2
	3062	TELEPHONE, TELEGRAPH, AND POSTAGE	B	2.3.2
	3063	REPRESENTATION	B	2.3.2
	3064	DISCRETIONARY EXPENSES	B	2.3.2
	3068	BANK CHARGES	B	2.3.2
	3069	DONATIONS	B	2.3.2
	3070	MEMBERSHIP DUES	B	2.3.2
	3071	EMPLOYEE RELATIONS	B	2.3.2
	3072	TRAINING AND SEMINAR	B	2.3.2
	3075	PHOTOCOPYING CHARGES	B	2.3.2
	3080	BOOKS AND SUBSCRIPTION	B	2.3.2
	3109	ADVERTISING & PROMOTION	B	2.3.2
	3200	SALARIES AND WAGES - BASIC	B	2.3.2
	3201	SALARIES AND WAGES - OVERTIME	B	2.3.2
	3202	SALARIES AND WAGES - ASTEK PREMIUM	B	2.3.2
	3203	SALARIES AND WAGES - SICK AND VACATION LEAVE	B	2.3.2
	3204	SALARIES AND WAGES - HOSPITALIZATION	B	2.3.2
	3205	SALARIES AND WAGES - 13TH MONTH PAY	B	2.3.2
	3206	SALARIES AND WAGES - EMPLOYEES' SAFETY PARAP.	B	2.3.2
	3207	SALARIES AND WAGES - OTHER EMPLOYEE BENEFITS	B	2.3.2
	3208	SALARIES AND WAGES - TRANSPORTATION ALLOWANCE	B	2.3.2
	3210	SALARIES AND WAGES - MEAL ALLOWANCE	B	2.3.2
	3211	RELOCATION EXPENSE	B	2.3.2
	3213	SALARIES AND WAGES - GRP LIFE/HOSPITALIZATION INS.	B	2.3.2
	5002	MISCELLANEOUS	B	2.3.2
7061	VARIABLE COLD STORAGE			
	3014	FACTORY SUPPLIES EXPENSES	B	2.3.2
	3018	DIRECT LABOR - BASIC	B	2.3.2
	3019	DIRECT LABOR - OVERTIME	B	2.3.2
	3020	DIRECT LABOR - NIGHT DIFFERENTIAL	B	2.3.2
	3050	LIGHT, WATER, AND POWER	B	2.3.2
	3127	DIRECT LABOR - ASTEK PREMIUM	B	2.3.2
	3129	DIRECT LABOR - HOSPITALIZATION	B	2.3.2
	3130	DIRECT LABOR - 13TH MONTH PAY	B	2.3.2



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	3131	DIRECT LABOR - EMPLOYEES' SAFETY PARAPHERNALIA	B	2.3.2
	3132	DIRECT LABOR - OTHER EMPLOYEE BENEFITS	B	2.3.2
	3140	DIRECT LABOR - OTHERS	B	2.3.2
	3141	DIRECT LABOR - TRANSPORTATION ALLOWANCE	B	2.3.2
	3144	DIRECT LABOR - MEAL ALLOWANCE	B	2.3.2
	3145	DIRECT LABOR - RETIREMENT	B	2.3.2
	3214	CONTRACT LABOR	B	2.3.2
7062	<u>FIXED COLD STORAGE</u>			
	2000	RENTAL COLD STORAGE	B	2.3.2
	3005	STAFFHOUSE UTENSILS AND SUPPLIES	B	2.3.2
	3014	FACTORY SUPPLIES EXPENSES	B	2.3.2
	3015	STATIONERY & OFFICE SUPPLIES	B	2.3.2
	3022	INDIRECT LABOR - BASIC	B	2.3.2
	3023	INDIRECT LABOR - OVERTIME	B	2.3.2
	3040	OTHER TAXES, LICENSES, AND FEES	B	2.3.2
	3041	DEPRECIATION	B	2.3.2
	3043	RENTALS	B	2.3.2
	3046	REPAIRS AND MAINTENANCE - MATERIAL	B	2.3.2
	3047	REPAIR AND MAINTENANCE - LABOR COST	B	2.3.2
	3048	INSURANCE	B	2.3.2
	3050	LIGHT, WATER, AND POWER	B	2.3.2
	3052	FREIGHT	B	2.3.2
	3054	GASOLINE AND OIL	B	2.3.2
	3059	TRANSPORTATION EXPENSES	B	2.3.2
	3060	OUT OF TOWN TRAVEL	B	2.3.2
	3061	FOREIGN TRAVEL	B	2.3.2
	3062	TELEPHONE, TELEGRAPH, AND POSTAGE	B	2.3.2
	3070	MEMBERSHIP DUES	B	2.3.2
	3071	EMPLOYEE RELATIONS	B	2.3.2
	3072	TRAINING AND SEMINAR	B	2.3.2
	3075	PHOTOCOPYING CHARGES	B	2.3.2
	3080	BOOKS AND SUBSCRIPTION	B	2.3.2
	3133	INDIRECT LABOR - ASTEK PREMIUM	B	2.3.2
	3135	INDIRECT LABOR - HOSPITALIZATION	B	2.3.2
	3136	INDIRECT LABOR - 13TH MONTH PAY	B	2.3.2
	3137	INDIRECT LABOR - EMPLOYEES' SAFETY PARAPHERNALIA	B	2.3.2
	3138	INDIRECT LABOR - OTHER EMPLOYEE BENEFITS	B	2.3.2
	3139	INDIRECT LABOR - OTHERS	B	2.3.2
	3142	INDIRECT LABOR - TRANSPORTATION ALLOWANCE	B	2.3.2
	3143	INDIRECT LABOR - OTHER ALLOWANCE	B	2.3.2
	3146	INDIRECT LABOR - MEAL ALLOWANCE	B	2.3.2
	3148	INDIRECT LABOR - RETIREMENT	B	2.3.2
	3212	INDIRECT LABOR - NIGHT DIFFERENTIAL	B	2.3.2
	3214	CONTRACT LABOR	B	2.3.2
	6000	DOCKING FEES	B	2.3.2
7063	<u>VARIABLE VIAND TUNA</u>			
	3003	RMU - INGREDIENTS TUNA VIAND	B	2.3.2
	3014	FACTORY SUPPLIES EXPENSES	B	2.3.2
	3018	DIRECT LABOR - BASIC	B	2.3.2
	3019	DIRECT LABOR - OVERTIME	B	2.3.2
	3050	LIGHT, WATER, AND POWER	B	2.3.2



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	3055	FUEL CONSUMPTION	B	2.3.2
	3056	COAL CONSUMPTION	B	2.3.2
	3064	DISCRETIONARY EXPENSES	B	2.3.2
	3127	DIRECT LABOR - ASTEK PREMIUM	B	2.3.2
	3129	DIRECT LABOR - HOSPITALIZATION	B	2.3.2
	3130	DIRECT LABOR - 13TH MONTH PAY	B	2.3.2
	3131	DIRECT LABOR - EMPLOYEES' SAFETY PARAPHERNALIA	B	2.3.2
	3132	DIRECT LABOR - OTHER EMPLOYEE BENEFITS	B	2.3.2
	3140	DIRECT LABOR - OTHERS	B	2.3.2
	3141	DIRECT LABOR - TRANSPORTATION ALLOWANCE	B	2.3.2
	3144	DIRECT LABOR - MEAL ALLOWANCE	B	2.3.2
7064	<u>FIXED VIAND TUNA</u>			
	3014	FACTORY SUPPLIES EXPENSES	B	2.3.2
	3015	STATIONERY & OFFICE SUPPLIES	B	2.3.2
	3022	INDIRECT LABOR - BASIC	B	2.3.2
	3023	INDIRECT LABOR - OVERTIME	B	2.3.2
	3040	OTHER TAXES, LICENSES, AND FEES	B	2.3.2
	3041	DEPRECIATION	B	2.3.2
	3043	RENTALS	B	2.3.2
	3046	REPAIRS AND MAINTENANCE - MATERIAL	B	2.3.2
	3047	REPAIR AND MAINTENANCE - LABOR COST	B	2.3.2
	3048	INSURANCE	B	2.3.2
	3050	LIGHT, WATER, AND POWER	B	2.3.2
	3052	FREIGHT	B	2.3.2
	3054	GASOLINE AND OIL	B	2.3.2
	3059	TRANSPORTATION EXPENSES	B	2.3.2
	3060	OUT OF TOWN TRAVEL	B	2.3.2
	3062	TELEPHONE, TELEGRAPH, AND POSTAGE	B	2.3.2
	3063	REPRESENTATION	B	2.3.2
	3064	DISCRETIONARY EXPENSES	B	2.3.2
	3069	DONATIONS	B	2.3.2
	3071	EMPLOYEE RELATIONS	B	2.3.2
	3072	TRAINING AND SEMINAR	B	2.3.2
	3075	PHOTOCOPYING CHARGES	B	2.3.2
	3080	BOOKS AND SUBSCRIPTION	B	2.3.2
	3109	ADVERTISING & PROMOTION	B	2.3.2
	3133	INDIRECT LABOR - ASTEK PREMIUM	B	2.3.2
	3135	INDIRECT LABOR - HOSPITALIZATION	B	2.3.2
	3136	INDIRECT LABOR - 13TH MONTH PAY	B	2.3.2
	3137	INDIRECT LABOR - EMPLOYEES' SAFETY PARAPHERNALIA	B	2.3.2
	3138	INDIRECT LABOR - OTHER EMPLOYEE BENEFITS	B	2.3.2
	3139	INDIRECT LABOR - OTHERS	B	2.3.2
	3142	INDIRECT LABOR - TRANSPORTATION ALLOWANCE	B	2.3.2
	3143	INDIRECT LABOR - OTHER ALLOWANCE	B	2.3.2
	3146	INDIRECT LABOR - MEAL ALLOWANCE	B	2.3.2
	3205	SALARIES AND WAGES - 13TH MONTH PAY	B	2.3.2
7065	<u>VARIABLE FROZEN PRECOOKED LOIN</u>			
	3018	DIRECT LABOR - BASIC	B	2.3.2
	3019	DIRECT LABOR - OVERTIME	B	2.3.2
	3039	TRANSPORT COST	B	2.3.2
	3050	LIGHT, WATER, AND POWER	B	2.3.2



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	3127	DIRECT LABOR - ASTEK PREMIUM	B	2.3.2
	3129	DIRECT LABOR - HOSPITALIZATION	B	2.3.2
	3130	DIRECT LABOR - 13TH MONTH PAY	B	2.3.2
	3131	DIRECT LABOR - EMPLOYEES' SAFETY PARAPHERNALIA	B	2.3.2
	3132	DIRECT LABOR - OTHER EMPLOYEE BENEFITS	B	2.3.2
	3140	DIRECT LABOR - OTHERS	B	2.3.2
	3141	DIRECT LABOR - TRANSPORTATION ALLOWANCE	B	2.3.2
	3144	DIRECT LABOR - MEAL ALLOWANCE	B	2.3.2
	3214	CONTRACT LABOR	B	2.3.2
7066	<u>FIXED FROZEN PRECOOKED LOIN</u>			
	3014	FACTORY SUPPLIES EXPENSES	B	2.3.2
	3015	STATIONERY & OFFICE SUPPLIES	B	2.3.2
	3022	INDIRECT LABOR - BASIC	B	2.3.2
	3023	INDIRECT LABOR - OVERTIME	B	2.3.2
	3040	OTHER TAXES, LICENSES, AND FEES	B	2.3.2
	3041	DEPRECIATION	B	2.3.2
	3043	RENTALS	B	2.3.2
	3046	REPAIRS AND MAINTENANCE - MATERIAL	B	2.3.2
	3047	REPAIR AND MAINTENANCE - LABOR COST	B	2.3.2
	3048	INSURANCE	B	2.3.2
	3050	LIGHT, WATER, AND POWER	B	2.3.2
	3052	FREIGHT	B	2.3.2
	3054	GASOLINE AND OIL	B	2.3.2
	3059	TRANSPORTATION EXPENSES	B	2.3.2
	3060	OUT OF TOWN TRAVEL	B	2.3.2
	3062	TELEPHONE, TELEGRAPH, AND POSTAGE	B	2.3.2
	3063	REPRESENTATION	B	2.3.2
	3064	DISCRETIONARY EXPENSES	B	2.3.2
	3069	DONATIONS	B	2.3.2
	3071	EMPLOYEE RELATIONS	B	2.3.2
	3072	TRAINING AND SEMINAR	B	2.3.2
	3075	PHOTOCOPYING CHARGES	B	2.3.2
	3080	BOOKS AND SUBSCRIPTION	B	2.3.2
	3133	INDIRECT LABOR - ASTEK PREMIUM	B	2.3.2
	3136	INDIRECT LABOR - 13TH MONTH PAY	B	2.3.2
	3137	INDIRECT LABOR - EMPLOYEES' SAFETY PARAPHERNALIA	B	2.3.2
	3138	INDIRECT LABOR - OTHER EMPLOYEE BENEFITS	B	2.3.2
	3139	INDIRECT LABOR - OTHERS	B	2.3.2
	3142	INDIRECT LABOR - TRANSPORTATION ALLOWANCE	B	2.3.2
	3143	INDIRECT LABOR - OTHER ALLOWANCE	B	2.3.2
	3146	INDIRECT LABOR - MEAL ALLOWANCE	B	2.3.2
8000	<u>OTHERS</u>			
	1074	PROVISION FOR INCOME TAX	B	2.3.2
	2034	LOSS ON DEFECTIVE GOODS	B	2.3.2
	3001	FISH MEAL INCOME	B	2.3.2
	3006	OTHER INCOME EXPENSE	B	2.3.2
	3078	INTEREST EXPENSE ON LOANS	B	2.3.2
	3102	PROVISION FOR DOUBTFUL ACCOUNTS - CLAIMS	B	2.3.2
	3103	PROVISION FOR INVENTORY OBSOLESCENCE	B	2.3.2
	3104	LOSS ON DECLINE MARKET VALUE OF FISH MEAL	B	2.3.2
	3900	GAIN (LOSS) ON FOREIGN EXCHANGE	B	2.3.2



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	3901	FINANCING CHARGES	B	2.3.2
	3902	DEFERRED PROVISION FOR INCOME TAX	B	2.3.2
	4001	COMMITMENT FEES	B	2.3.2
	5555	ICE NET (INCOME) LOSS	B	2.3.2