**Unified Accounts Code Structure**

**Maintenance & Other Operating Expenses**

|  |  |  |  |
| --- | --- | --- | --- |
| **No** | **Account Title** | **Sample** | **Account Code** |
| 1 | Travel Expenses – Local | Plane tickets, TEV within Philippines | 5020101000 |
| 2 | Travel Expenses – Foreign |  | 5020102000 |
| 3 | Training Expenses | Catering, Registration, Training supplies, Honorarium | 5020201000 |
| 4 | Scholarship Grants/ expenses | Tuition fee, allowances of scholars | 5020202000 |
| 5 | Office Supplies Expenses | Papers, pens, stapler for office use | 5020301000 |
| 6 | Accountable Forms Expenses | Checks | 5020302000 |
| 7 | Drugs and Medicines Expenses | TB drugs, paracetamol | 5020307000 |
| 8 | Medical, Dental and Laboratory Supplies Expenses | Syringes, Animal feeds for lab supply | 5020308000 |
| 9 | Fuels, Oil and Lubricants Expenses | Gasoline, motor and vehicle oils | 5020309000 |
| 10 | Other supplies and materials expenses | Bags, t-shirts, caps, umbrellas, wall clock etc. | 5020399000 |
| 11 | Semi –Expandable Machinery and Equipment | Tangible items below the capitalization threshold of P15,000; printer, laminator, office table, chairs, BP apparatus, etc.. | 5020321000 |
| 11 | Water Expenses | Water bills | 5020401000 |
| 12 | Electricity Expenses | Electric bills | 5020102000 |
| 13 | Postage and Courier Services | LBC, mails | 5020501000 |
| 14 | Telephone – Landline | Telephone bills | 5020502002 |
| 15 | Telephone – Mobile | Mobile load cards, | 5020502001 |
| 16 | Internet Subscription Expenses | Internet bills | 5020503000 |
| 17 | Rewards and Incentives | CHT Mobilization incentives | 5020601002 |
| 18 | Extraordinary and Miscellaneous Expenses |  | 5021003000 |
| 19 | Legal Services | Notarial fee | 5021101000 |
| 20 | Auditing Services |  | 5021102000 |
| 21 | Consultancy Services |  | 5021103000 |
| 22 | Other Professional Services | JO, NDP, DTTB salary | 5021199000 |
| 23 | Janitorial Services |  | 5021202000 |
| 24 | Security Services |  | 5021203000 |
| 25 | Repair and Maintenance- Building | Construction supply for Building purposes | 5021304001 |
| 26 | Repair and Maintenance – Hospitals and Health Centers | Construction supply for hospital and health center inclusive job order of labor and materials | 5021304003 |
| 27 | Repair and Maintenance – Other Structures | Parking lot | 5021304099 |
| 28 | Repair and Maintenance –Office Equipment | AC repairs | 5021305002 |
| 29 | Repair and Maintenance -ICT Equipment | Computer repairs | 5021305003 |
| 30 | Repair and Maintenance – Printing equipment | Photocopier and printer repairs | 5021305012 |
| 31 | Repair and Maintenance - Motor Vehicles |  | 5021306001 |
| 32 | Repair and Maintenance – Furniture and Fixtures | Table, chair, cabinet repairs | 5021307000 |
| 33 | Subsidy to National Government Agencies | Transfer of funds to DOST | 5021401000 |
| 34 | Financial Assistance Local Government Units | Transfer of funds to LGUs | 5021403000 |
| 35 | Fidelity Bond Premiums |  | 5021502000 |
| 36 | Insurance Expenses | GSIS Insurance, Vehicle insurance | 5021503000 |
| 37 | Advertising Expenses | Radio and TV plugging | 5029901000 |
| 38 | Printing and Publication Expenses | Photocopy expenses, printing of IEC materials, Tarpaulins, newspaper publications, | 5029902000 |
| 39 | Representation Expenses | RATA for OIC | 5029903000 |
| 40 | Transportation and Delivery Expenses | Freight charges | 5029904000 |
| 41 | Rent – Motor Vehicles | Van rentals | 5029905003 |
| 42 | Rent- Equipment | Rentals of equipment | 5029905004 |
| 43 | Other Maintenance and Operating Expenses |  | 5029999099 |

**Capital Outlays**

|  |  |  |  |
| --- | --- | --- | --- |
| **No** | **Account Title** | **Sample** | **Account Code** |
| 1 | Building Outlays |  | 5060404001 |
| 2 | Hospitals and Health Centers |  | 5060404003 |
| 3 | Medical Equipment |  | 5060405011 |