

MAINTENANCE AND OTHER OPERATING EXPENSES			General Services		
Account Title		UACS Expense			
Travelling Expenses			Environmental/ Sanitary Services		5021201000
Travelling Expenses-Local		5020101000	Janitorial Services		5021202000
Travelling Expenses-Foreign		5020102000	Security Services		5021203000
Training and Scholarship Expenses			Other General Services		5021299000
Training Expense		5020201000	Repairs and Maintenance		
Scholarship Grants/Expense		5020202000	RM-Investment Property		5021301000
Supplies and Materials Expenses			RM-Land Improvements		5021302000
Office Supplies Expenses		5020301000	Aquaculture Structure		5021302001
Accountable Forms Expenses		5020302000	Reforestation Projects		5021302002
Non-Accountable Forms Expenses		5020303000	Other Land Improvements		5021302099
Animal/Zoological Supplies Expenses		5020304000	RM-Infrastructure Assets		5021303000
Food Supplies Expenses		5020305000	Other Infrastructure Assets		5021303099
Welfare Goods Expenses		5020306000	RM-Buildings and Other Structures		5021304000
Drugs and Medicines Expenses		5020307000	Buildings		5021304001
Medical, Dental, and Laboratory Supplies Expenses		5020308000	Hospitals and Health Centers		5021304003
Fuel, Oil, and Lubricants Expenses		5020309000	Hostels and Dormitories		5021304006
Agricultural and Marine Supplies Expenses		5020310000	Other Structures		5021304099
Textbooks and Instructional Materials Expenses		5020311001	RM-Machinery and Equipment		5021305000
Chemical and Filtering Supplies Expenses		5020313000	Machinery		5021305001
Semi-Expendable Machinery and Equipment Expenses		5020321000	Other Office Equipment		5021305002
Machinery		5020321001	ICT Equipment		5021305003
Office Equipment		5020321002	Communication Equipment		5021305007
ICT Equipment		5020321003	Disaster Response and Rescue Unit		5021305009
Medical Equipment		5020321010	Medical Equipemnt		5021305011
Printing Equipment		5020321011	Printing Equipment		5021305012
Sports Equipment		5020321012	Sports Equipment		5021305013
Technical and Scientific Equipment		5020321013	Technical and Scientific Equipment		5021305014
Other Machinery and Equipment		5020321099	Other Machinery and Equipment		5021305099
Semi-Expendable Furniture, Fixtures and Books Expenses		5020322000	RM-Transportation Equipment		5021306000
Furnitures and Fixtures		5020322001	Motor Vehicles		5021306001
Books		5020322002	Other Transportation Equipment		5021306099
Other Supplies and Materials		5020399000	RM-Furniture and Fixtures		5021307000
Utility Expenses			Rm-Leased Assets		5021308000
Water Expenses		5020401000	Buildings and Other Structures		5021308001
Electricity Expenses		5020402000	Machinery and Equipment		5021308002
Gas/ Heating Expenses		5020403000	Transportation Equipment		5021308003
Other Utility Expenses		5020499000	Other Leased Assets		5021308099
Other Maintenance and Operating Expenses			RM-Leased Assets Improvements		5021309000
Advertising Expenses		5029901000	Land		5021309001
Printing and Publication Expenses		5029902000	Buildings		5021309002
Representation Expenses		5029903000	Other Leased Assets Improvements		5021309003
Transportation and Delivery Expenses		5029904000	RM-Semi-Expendable Machinery and Equipment		5021321000
Rent/ Lease Expenses		5029905000	Machinery		5021321001
Rents-Buildings and Structures		5029905001	Office Equipment		5021321002
Rents-Land		5029905002	ICT Equipment		5021321003
Rents-Motor vehicle		5029905003	Communication Equipment		5021321007
Rents-Equipment		5029905004	Disaster Response and Rescue Unit		5021321008
Rents-Living Quarters		5029905005	Medical Equipment		5021321010
Operating Lease		5029905006	Printing Equipment		5021321011
Financial Lease		5029905007	Sports Equipment		5021321012
Membership Dues and Contributions to Organizations		5029906000	Technical and Scientific Equipment		5021321013
Subscription Expenses		5029907000	Other Machinery and Equipment		5021321099
Donations		5029908000	RM-Semi-Expendable Furniture, Fixtures and Books		5021322000
Litigation/ Acquired Assets Expenses		5029909000	Furnitures and Fixtures		5021322001
Loss on Guaranty		5029910000	Books		5021322002
Other Maintenance and Operating Expenses		5029999000	RM-Other Property, Plan and Equipment		5021399000
Website Maintenance		5029999001	Other Property, Plant and Equipment		5021399099
Other Maintenance and Operating Expenses		5029999002	Financial Assistance/ Subsidy		
Communication Expenses			Subsidy to NGAs		5021401000
Postage and Courier Expenses		5020501000	Financial Assistance to NGAs		5021402000
Telephone Expenses		5020502000	Financial Assistance to LGUs		5021403000
Mobile		5020502001	Financial Assistance to NGOs/Pos		5021405000
Landline		5020502002	Internal Revenue Allotment		5021406000
Internet Subscription Expenses		5020503000	Subsidy to Regional Offices/ Staff Bureaus		5021407000
Cable, Satellite, Telegraph and Radio Expenses		5020504000	Subsidy to Operating Units		5021408000
Awards/ Rewards, Prizes and Indemnities			Subsidy to Other Funds		5021409000
Awards/ Rewards Expenses		5020601000	Subsidies-Others		5021499000
Awards/ Rewards Expenses		5020601001	Taxes, Insurance Premiums and Other Fees		
Rewards and Incentives		5020601002	Taxes, Duties and Licenses		5021501000
Prizes		5020602000	Taxes, Duties and Licenses		5021501001
Indemnities		5020603000	Tax Refund		5021501002
Survey, Research, Exploration and Development Expenses			Fidelity Bond Premiums		5021502000
Survey Expenses		5020701000	Insurance Expenses		5021503000
Research, Exploration and Development Expenses		5020702000	Labor and Wages		
Demolition and Relocation Expenses		5020801000	Labor and Wages		5021601000
Desilting and Dredging Expenses		5020802000	Taxes, Duties and Licenses		5021501000
Generation, Transmission and Distribution Expenses			Taxes, Duties and Licenses		5021501001
Generation, Transmission and Distribution Expenses		5020901000	Tax Refund		5021501002
Confidential, Intelligence and Extraordinary Expenses			Fidelity Bond Premiums		5021502000
Confidential Expenses		5021001000	Insurance Expenses		5021503000
Intelligence Expenses		5021002000	Labor and Wages		
Extraordinary and Miscellaneous Expenses		5021003000	Labor and Wages		5021601000
Professional Expenses			CAPITAL OUTLAY		
Legal Services		5021101000	Account Title		UACS Expense
Auditing Services		5021102000	Hospitals and Health Centers		5060404003
Consultancy Services		5021103000	Medical Equipment		5060405011
Other Professional Services		5021199000	ICT Equipment		5060405003