Category Hospital Accounting (Profitable Business) Medical Development Accounting 100 Transfer to Proper Purpose Business Reserve 100 / Proper Purpose Business Reserve 100 - 100 At the time of purchase Asset Proper Purpose Business Reserve 100 / 100 / Cash Medical Development Reserve 100 100 Asset (separately managed) 100 / Medical development reserve 100 20 Depreciation at the time of depreciation Medical development reserve 20 / 20 / Accumulated depreciation Refund of medical development reserve (profit) 20 20 Medical development reserve 20 / Asset 20 Cash when disposed of at 50 Accumulated depreciation Loss on disposal Medical development Reserve 50 / 20 / 30 80 Asset Medical development reserve reversal (profit) 100 80 Medical development reserve 80 / Asset 80