

2007 ACCOUNT CODES

Account Codes	Account Title
101	Cash in Vault
102	Cash - Collecting Officers
103	Cash - Disbursing Officers
104	Petty Cash Fund
106	Payroll Fund
110	Cash - Bangko Sentral ng Pilipinas
111	Cash in Bank - Local Currency, Current Account
112	Cash in Bank - Local Currency, Savings Account
113	Cash in Bank - Local Currency, Time Deposits
114	Cash - Bangko Sentral ng Pilipinas
115	Cash in Bank - Foreign Currency, Current Account
116	Cash in Bank - Foreign Currency, Savings Account
117	Cash in Bank - Foreign Currency, Time Deposits
121	Accounts Receivable
301	Allowance for Doubtful Accounts
122	Notes Receivable
123	Due from Officers and Employees
124	Loans Receivable - GOCCs
125	Loans Receivable - LGUs
126	Loans Receivable - Others
127	Real Property Tax Receivable
128	Special Education Tax Receivable
129	Interests Receivable
136	Due from NGAs
137	Due from GOCCs
138	Due from LGUs
139	Due from NGOs/Pos
148	Advances to Officers and Employees
144	Due from Other Funds
146	Receivables - Disallowances/Charges
149	Other Receivables
151	Raw Materials Inventory
152	Work - In - Process Inventory
153	Finished Goods Inventory
154	Merchandise Inventory
155	Office Supplies Inventory
156	Accountable Forms Inventory
157	Animal/Zoological Supplies Inventory
158	Food Supplies Inventory
159	Drugs and Medicines Inventory
160	Medical, Dental and Laboratory Supplies Inventory
161	Gasoline, Oil and Lubricants Inventory
162	Agricultural Supplies Inventory
163	Textbooks and Instructional Materials Inventory
164	Military and Police Supplies Inventory
165	Other Supplies Inventory
166	Confiscated/Abandoned/Seized Goods Inventory
167	Spare Parts Inventory
168	Construction Materials Inventory
169	Livestock Inventory
170	Crops and Fruits Inventory
176	Other Agricultural, Fishery and Forestry Products Inventory
177	Prepaid Rent
178	Prepaid Insurance
179	Prepaid Interest
180	Deposit on Letters of Credit
181	Advances to Contractors
182	Deffered Charges
185	Other Prepaid Expences
186	Guaranty Deposits
189	Other Current Assets
191	Investments in Treasury Bills

192	Investments in Stocks
193	Investments in Bonds
197	Other Investments and Marketable Securities
198	Sinking Fund
201	Land
202	Land Improvements
302	Accumulated Depreciation - Land Improvements
203	Runways/Taxiways
303	Accumulated Depreciation - Runways/Taxiways
204	Railways
304	Accumulated Depreciation - Railways
205	Electrification, Power and Energy Structures
305	Accumulated Depreciation - Electrification, Power and Energy
211	Office Buildings
311	Accumulated Depreciation - Office Buildings
212	School Buildings
312	Accumulated Depreciation - School Buildings
213	Hospitals and Health Centers
313	Accumulated Depreciation - Hospitals and Health Centers
214	Markets and Slaughterhouses
314	Accumulated Depreciation - Markets and Slaughterhouses
215	Other Structures
315	Accumulated Depreciation - Other Structures
218	Leasehold Improvements, Land
318	Accumulated Depreciation - Leasehold Improvements, Land
219	Leasehold Improvements, Buildings
319	Accumulated Depreciation - Leasehold Improvements, Buildings
220	Other Leasehold Improvements
320	Accumulated Depreciation - Other Leasehold Improvements
221	Office Equipment
321	Accumulated Depreciation - Office Equipment
222	Furniture and Fixtures
322	Accumulated Depreciation - Furniture and Fixtures
223	IT Equipment and Software
323	Accumulated Depreciation - IT Equipment
224	Library Books
324	Accumulated Depreciation - Library Books
226	Machineries
326	Accumulated Depreciation - Machineries
227	Agricultural, Fishery and Forestry Equipment
327	Accumulated Depreciation - Agricultural, Fishery and Forestry
228	Airport Equipment
328	Accumulated Depreciation - Airport Equipment
229	Communication Equipment
329	Accumulated Depreciation - Communication Equipment
230	Construction and Heavy Equipment
330	Accumulated Depreciation - Construction and Heavy Equipment
231	Firefighting Equipment and Accessories
331	Accumulated Depreciation - Firefighting Equipment and Accessories
232	Hospitals Equipment
332	Accumulated Depreciation - Hospitals Equipment
333	Medical, Dental and Laboratory Equipment
234	Accumulated Depreciation - Medical, Dental and Laboratory Equipment
334	Military and Police Equipment
334	Accumulated Depreciation - Military and Police Equipment
235	Sports Equipment
335	Accumulated Depreciation - Sports Equipment
236	Technical and Scientific Equipment
336	Accumulated Depreciation - Technical and Scientific Equipment
240	Other Machineries and Equipment
340	Accumulated Depreciation - Other Machineries and Equipment
241	Motor Vehicles
341	Accumulated Depreciation - Motor Vehicles
242	Trains
342	Accumulated Depreciation - Trains
243	Aircraft and Aircraft Ground Equipment
343	Accumulated Depreciation - Aircraft and Aircraft Ground Equipment
244	Watercrafts
344	Accumulated Depreciation - Watercrafts

248	Other Transportation Equipment
348	Accumulated Depreciation - Other Transportation Equipments
250	Other Property, Plants and Equipment
350	Accumulated Depreciation - Other Property, Plants and Equipment
251	Roads, Highways and Bridges
252	Parks, Plazas and Munuments
253	Ports, Lighthouses and Harbors
254	Artesian Wells, Reservoirs, Pumping Stations and Conduits
255	Irrigation, Canals and Laterals
256	Flood Controls
257	Waterways, Aqueducts, Seawalls, River Walls and Others
260	Other Public Infrastructures
261	Reforestation - Upland
262	Reforestation - Marshland/Swampland
264	Construction in Progress - Agency Assets
266	Construction in Progress - Roads, Highways and Bridges
267	Construction in Progress - Parks, Plazas and Munuments
268	Construction in Progress - Ports, Lighthouses and Harbors
269	Construction in Progress - Artesian Wells, Reservoirs, Pumping Stations and CO
270	Construction in Progress - Irrigation, Canals and Laterals
271	Construction in Progress - Flood Controls
272	Construction in Progress - Waterways, Aqueducts, Seawalls, River Walls and Other
273	Construction in Progress - Other Public Infrastructures
274	Construction in Progress - Reforestation - Upland
275	Construction in Progress - Reforestation - Marshland/Swampland
281	Work/Other Animals
282	Breeding Stocks
283	Arts, Archeological Specimen and Other Exhibits
284	Items in Transit
290	Other assets
401	Accounts Payable
402	Notes Payable
403	Due to Officers and Employees
409	Interest Payable
412	Due to BIR
413	Due to GSIS
414	Due to PAG - IBIG
415	Due to PHILHEALTH
416	Due to Other NGAs
417	Due to Other GOCCs
418	Due to LGUs
424	Due to Other Funds
426	Guaranty Deposits Payable
427	Performance/Bidders/Bail Bonds Payable
428	Currency Swap Payable
429	Tax Refunds Payable
439	Other Payables
441	Mortgage Payable
442	Bonds Payable - Domestic
443	Bonds Payable - Foreign
444	Loans Payable - Domestic
445	Loans Payable - Foreign
450	Other Long - Term Liabilities
451	Deffered Real Property Tax Income
452	Deffered Special Education Tax Income
455	Other Deffered Credits
501	Government Equity
511	Costs of Goods Sold
513	Retained Operating Surplus(Year 1)
514	Retained Operating Surplus(Year 2)
515	Retained Operating Surplus(Year 3)
581	Amusement Tax
582	Business Tax
583	Community Tax
584	Franchise Tax
585	Occupation Tax
586	Printing and Publication
587	Property Transfer Tax
588	Real Property Tax

589	Real Property Tax on Idle Lands
590	Special Assessment Tax
591	Special Education Tax
592	Tax on Delivery Trucks and Vans
593	Tax on Sand, Gravel and Other Quarry Products
598	Other Local Taxes
599	Fines and Penalties - Local Taxes
601	Fees on Weights and Measures
602	Fishery Rental Fees
603	Franchising and Licensing Fees
604	Motor Vehicles Ushers Charge
605	Permit Fees
606	Registration Fees
608	Other Permits and Licenses
609	Fines and Penalties - Permits and Licenses
611	Affiliation Fees
612	Athletic and Cultural Fees
613	Clearance and Certification Fees
614	Comprehensive Examination Fees
615	Diploma and Graduation Fees
616	Garbage Fees
617	Inspection Fees
618	Library Fees
619	Medical, Dental and Laboratory
620	Passport and Visa Fees
621	Processing Fees
622	Seminar Fees
623	Toll and Terminal Fees
624	Transcript of Records fees
628	Other Service Income
629	Fines and Penalties - Service Income
631	Hospitals Fees
632	Income from Canteen Operations
633	Income from Cemetery Operations
634	Income from Communication Facilities
635	Income from Dormitory Operations
636	Income from Markets
637	Income from Slaughterhouses
638	Income from Transportation Systems
639	Income from Waterworks Systems
640	Landing and Parking Fees
641	Printing and Publication Income
642	Rent Income
643	Sales Revenue
644	Tuition Fees
648	Other Business Income
649	Fines and Penalties - Business Income
652	Subsidy from other National Government Agencies
656	Subsidy from Other LGUs
657	Subsidy from Other Funds
661	Dividend Income
662	Income from Grants and Donations
663	Insurance Income
664	Interest Income
665	Internal Revenue Allotment
666	Sale of Confiscated/Abandoned/Seized Goods and Properties
667	Share from Economic Zones
668	Share from Expanded Value Added Tax (EVAT)
669	Share from National Wealth
670	Share from PAGCOR/PCSO
671	Share from Tobacco Excise Tax
678	Miscellaneous Income
679	Other Fines and Penalties
681	Gain/Loss on Foreign Exchange (FOREX)
682	Gain/Loss on Sale of Disposed Assets
683	Gain/Loss on Sale of Securities
684	Prior Years' Adjustments
701	Salaries and Wages - Regular
702	Salaries and Wages - Military/Uniformed

703	Salaries and Wages - Part-time
704	Salaries and Wages - Substitute
705	Salaries and Wages - Casual
706	Salaries and Wages - Contractual
707	Salaries and Wages - Emergency
711	Personnel Economic Relief Allowance (PERA)
712	Additional Compensation (ADCOM)
713	Representation Allowance (RA)
714	Transportation Allowance (TA)
715	Clothing/Uniform Allowance
716	Subsistence, Laundry and Quarter Allowance
717	Productivity Incentive Allowance
718	Overseas Allowance
719	Other Bonuses and Allowances
720	Honoraria
721	Hazard Pay
722	Longevity Pay
723	Overtime and Night Pay
724	Cash Gift
725	Year End Bonus
731	Life and Retirement Insurance Contributions
732	PAG-IBIG Contributions
733	PHILHEALTH Contributions
734	ECC Contributions
738	Pension Benefits - Civilian
739	Pension Benefits - Military/Uniformed
740	Retirement Benefits - Civilian
741	Retirement Benefits - Military/Uniformed
742	Terminal Leave Benefits
743	Health Workers Benefits
749	Other Personnel Benefits
751	Travelling Expenses - Local
752	Travelling Expenses - Foreign
753	Training Expenses
754	Scholarship Expenses
755	Office Supplies Expenses
756	Accountable Forms Expenses
757	Animal/Zoological Supplies Expenses
758	Food Supplies Expenses
759	Drugs and Medicines Expenses
760	Medical, Dental and Laboratory Supplies Expenses
761	Gasoline, Oil and Lubricants Expenses
762	Agriculture Supplies Expenses
763	Textbooks and Instructional Materials Expenses
764	Military and Police Supplies Expenses
765	Other Supplies Expenses
766	Water Expenses
767	Electricity Expenses
768	Cooking Gas Expenses
771	Postage and Deliveries
772	Telephone Expenses - Landline
773	Telephone Expenses - Mobile
774	Internet Expenses
775	Cable, Satellite, Telegraph and Radio Expenses
778	Membership Dues and Contributions to Organizations
779	Awards and Indemnities
780	Advertising Expenses
781	Printing and Binding Expenses
782	Rent Expenses
783	Representation Expenses
784	Transportation Expenses
785	Storage Expenses
786	Subscriptions Expenses
787	Survey Expenses
788	Rewards and Other Claims
791	Legal Services
792	Auditing Services
793	Consultancy Services
794	Environment/Sanitary Services

795	General Services
796	Janitorial Services
797	Security Services
799	Other Professional Services
802	Repairs and Maintenance - Land Improvements
803	Repairs and Maintenance - Runways/Taxiways
804	Repairs and Maintenance - Railways
805	Repairs and Maintenance - Electrification, Power and Energy structures
811	Repairs and Maintenance - Office Buildings
812	Repairs and Maintenance - School Buildings
813	Repairs and Maintenance - Hospitals and Health Centers
814	Repairs and Maintenance - Markets and Slaughterhouses
815	Repairs and Maintenance - Other Structures
818	Repairs and Maintenance - Leasehold Improvements, Land
819	Repairs and Maintenance - Leasehold Improvements, Buildings
820	Repairs and Maintenance - Other Leasehold Improvements
821	Repairs and Maintenance - Office Equipment
822	Repairs and Maintenance - Furniture and Fixtures
823	Repairs and Maintenance - IT Equipment and Software
826	Repairs and Maintenance - Machineries
827	Repairs and Maintenance - Agricultural, Fishery and Forestry Equipment
828	Repairs and Maintenance - Airport Equipment
829	Repairs and Maintenance - Communication Equipment
830	Repairs and Maintenance - Construction and Heavy Equipment
831	Repairs and Maintenance - Firefighting Equipment and Accessories
832	Repairs and Maintenance - Hospital Equipment
833	Repairs and Maintenance - Medical, Dental and Laboratory Equipment
834	Repairs and Maintenance - Military and Police Equipment
835	Repairs and Maintenance - Sports Equipment
836	Repairs and Maintenance - Technical and Scientific Equipment
840	Repairs and Maintenance - Other Machineries and Equipment
841	Repairs and Maintenance - Motor Vehicles
842	Repairs and Maintenance - Trains
843	Repairs and Maintenance - Aircraft and Aircraft Ground Equipment
844	Repairs and Maintenance - Watercrafts
848	Repairs and Maintenance - Other Transportation Equipment
850	Repairs and Maintenance - Other Property, Plant and Equipment
851	Repairs and Maintenance - Roads, Highways and Bridges
852	Repairs and Maintenance - Parks, Plazas and Monuments
853	Repairs and Maintenance - Ports, Lighthouses and Harbors
854	Repairs and Maintenance - Artesian Wells, reservoirs, Pumping Stations and C
855	Repairs and Maintenance - Irrigation, Canals and Laterals
856	Repairs and Maintenance - Flood Controls
857	Repairs and Maintenance - Waterways, Aqueducts, Seawalls, Riverwalls and Ot
860	Repairs and Maintenance - Other Public Infrastructures
861	Repairs and Maintenance - Reforestration - Upland
862	Repairs and Maintenance - Reforestration - Marshland/Swampland
871	Subsidy to National Government Agencies
874	Subsidy to Local Government Units
875	Subsidy to Government Owned and Controlled Corporations
876	Subsidy to NGOs/Pos
877	Subsidy to Other Funds
878	Donations
881	Confidential Expenses
882	Intelligence Expenses
883	Extraordinary Expenses
884	Miscellaneous Expenses
891	Taxes, Duties and Licenses
892	Fidelity Bond Premiums
893	Insurance Expenses
901	Bad Debts Expense
902	Depreciation - Land Improvements
903	Depreciation - Runways/Taxiways
904	Depreciation - Railways
905	Depreciation - Electrification, Power and Energy Structures
911	Depreciation - Office Buildings
912	Depreciation - School Buildings
913	Depreciation - Hospitals and Health Centers
914	Depreciation - Markets and Slaughterhouses

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940	Depreciation - Other Machineries and Equipment
941	Depreciation - Motor Vehicles
942	Depreciation - Trains
943	Depreciation - Aircraft and Aircraft Ground Equipment
944	Depreciation - Watercrafts
948	Depreciation - Other Transportation Equipment
950	Depreciation - Other Property, Plant and Equipment
951	Obsolescence - IT Software
954	Discount on Real Property Taxes
955	Discount on Special Education Tax
957	Loss from Tax Exemptions
958	Tax Refunds
959	Remittance to National Treasury from Assets Disposal
961	Loss of Assets
962	Loss on Guaranty
969	Other Maintenance and Operating Expenses
971	Bank Charges
972	Commitment Fees
973	Debt Service Subsidy to GOCCs
974	Documentary Stamps Expenses
975	Interest Expenses
979	Other Financial Charges
	Total
	Please verify the ff: if not 0
	Dr vs Cr
	Presence of Public Infra/Refo Project
	Presence of accts for SEF use only
	Special Education Tax Receivable
	Special Education Tax (Income)
	Discount on SET
-	RPT Receivable
-	SET (Income)
-	Discount on RPT