PRO DEVELONMEN	FINANCE OPERATIONS	Class Code: D
		Reference Code:
SP AND A	MANUAL	OM-FD-1.0
4 NILA 1976		Revision Number:
LBP RESOURCES AND	Chapter 1: Chart of Accounts	00
DEVELOPMENT CORPORATION		Date: Effective
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Assets List for Chart of Accounts

100101	
Number	Name
1000	Assets
1010	Current Assets
1100	Cash and Cash Equivalents
1105	Revolving Fund
1110	Cash in Bank - Current Account
1111	Cash in Bank - Trust Account
1130	Marketable Securities (Short Term Investments)
1200	Trade and Other Receivables
1210	Contract Receivable
1211	Accounts Receivable - Trade
1212	Accounts Receivable - Others
1213	Retention Receivable
1214	Installment Contract Receivable
1215	Advances to Officers and Employees
1216	Advances to Contractors
1217	Advances to Clients
1218	Allowance for Doubtful Accounts
1219	Receivable Offset Account
1300	Contract In Progress
1310	Contract in Progress
1311	Contract in Progress - Materials
1312	Contract in Progress - Labor
1313	Contract in Progress - OCM
1400	Inventories
1410	Stationery & Supplies on Hand
1411	Janitorial Supplies on Hand
1412	Construction Materials Inventory

1500

Table I

Other Current Assets

BO DEVELOPMENT BO DE DE DEVELOPMENT BO DE	FINANCE OPERATIONS MANUAL	Class Code: D Reference Code: OM-FD-1.0 Revision Number:
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1510	Prepaid Expenses	
1511	Prepaid Insurance	
1512	Input Tax	
1513	Prepaid Income Tax	
1514	Prepaid Percentage Tax	
1515	Creditable Withholding VAT (Final - 5%)	
2000	Non-Current Assets	
2010	Property and Equipment	
2020	Land Duilding	
2030	Building	
2040	Condominium Property	
2050 2060	Office Furniture and Equipment Office Equipment	
2070	Transportation Equipment	
2070	Utilities and Other Equipment	
2090	IT Equipment	
2100	Library Materials	
2200	Accumulated Depreciation - Building	
2220	Accumulated Depreciation - Condomi Property	nium
2230	Accumulated Depreciation - Office Fu Equipment	rniture and
2240	Accumulated Depreciation - Office Eq	uipment
2250	Accumulated Depreciation - Transpor Equipment	
2260	Accumulated Depreciation - Utilities a Equipment	and Other
2270	Accumulated Depreciation - IT Equip	ment
2280	Accumulated Depreciation - Library M	1aterials
3000	Intangible Assets	
3010	Computer Software	
3020	Other Intangible Assets	

3500	Investments	
3510	Investments in Bonds	

AND DEVELORM CA		Class Code: D
Photo DEVELORM KRA	FINANCE OPERATIONS	Reference Code:
	MANUAL	OM-FD-1.0
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3520	Investments in Stock	
3530	Investments in FxTN	
3540	Investment in Real Estate	
3340		
3700	Other Assets	
3710	Deferred Tax Asset	
3720	Refundable Deposit	
Table II Li	iabilities and Stockholders' Equity List for C of Accounts	hart
Number	Name	
4000		
4000 Li	iabilities and Equity	
4000 Li 4010	iabilities and Equity Current Liabilities	
4010	Current Liabilities Accounts Payable - Trade Accounts Payable - Other	
4010 4020 4030 4040	Current Liabilities Accounts Payable - Trade Accounts Payable - Other Retention Payable	
4010 4020 4030 4040 4050	Current Liabilities Accounts Payable - Trade Accounts Payable - Other Retention Payable Advances from Clients	
4010 4020 4030 4040 4050 4060	Current Liabilities Accounts Payable - Trade Accounts Payable - Other Retention Payable Advances from Clients Due to Government Entities	
4010402040304040405040604070	Current Liabilities Accounts Payable - Trade Accounts Payable - Other Retention Payable Advances from Clients Due to Government Entities Customer Rental Deposit	
4010 4020 4030 4040 4050 4060 4070 4080	Current Liabilities Accounts Payable - Trade Accounts Payable - Other Retention Payable Advances from Clients Due to Government Entities Customer Rental Deposit Customers' Deposit	
4010 4020 4030 4040 4050 4060 4070 4080 4090	Current Liabilities Accounts Payable - Trade Accounts Payable - Other Retention Payable Advances from Clients Due to Government Entities Customer Rental Deposit Customers' Deposit Contractors' Deposit	
4010 4020 4030 4040 4050 4060 4070 4080 4090 4100	Current Liabilities Accounts Payable - Trade Accounts Payable - Other Retention Payable Advances from Clients Due to Government Entities Customer Rental Deposit Customers' Deposit Contractors' Deposit Accrued Expenses	
4010 4020 4030 4040 4050 4060 4070 4080 4090 4100 4110	Current Liabilities Accounts Payable - Trade Accounts Payable - Other Retention Payable Advances from Clients Due to Government Entities Customer Rental Deposit Customers' Deposit Contractors' Deposit Accrued Expenses Output Tax	
4010 4020 4030 4040 4050 4060 4070 4080 4090 4100 4110 4120	Current Liabilities Accounts Payable - Trade Accounts Payable - Other Retention Payable Advances from Clients Due to Government Entities Customer Rental Deposit Customers' Deposit Contractors' Deposit Accrued Expenses Output Tax Miscellaneous Liability	
4010 4020 4030 4040 4050 4060 4070 4080 4090 4100 4110	Current Liabilities Accounts Payable - Trade Accounts Payable - Other Retention Payable Advances from Clients Due to Government Entities Customer Rental Deposit Customers' Deposit Contractors' Deposit Accrued Expenses Output Tax	
4010 4020 4030 4040 4050 4060 4070 4080 4090 4100 4110 4120 4130	Current Liabilities Accounts Payable - Trade Accounts Payable - Other Retention Payable Advances from Clients Due to Government Entities Customer Rental Deposit Customers' Deposit Contractors' Deposit Accrued Expenses Output Tax Miscellaneous Liability Income Taxes Payable	
4010 4020 4030 4040 4050 4060 4070 4080 4090 4100 4110 4120 4130 4700 4710	Current Liabilities Accounts Payable - Trade Accounts Payable - Other Retention Payable Advances from Clients Due to Government Entities Customer Rental Deposit Customers' Deposit Contractors' Deposit Accrued Expenses Output Tax Miscellaneous Liability Income Taxes Payable Non-Current Liabilities Deferred Tax Liability	
4010 4020 4030 4040 4050 4060 4070 4080 4090 4100 4110 4120 4130	Current Liabilities Accounts Payable - Trade Accounts Payable - Other Retention Payable Advances from Clients Due to Government Entities Customer Rental Deposit Customers' Deposit Contractors' Deposit Accrued Expenses Output Tax Miscellaneous Liability Income Taxes Payable	

4900	Stockholder's Equity
4910	Capital Stock
4920	Capital in Excess of Par Value

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A A A REP		OM-FD-1.0
W/LA 1970		Revision Number
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4930	Revaluation Increment in Property	
4940	Retained Earnings -	
	Appropriated	
4950	Retained Earnings - Unappropriated	
4999	Year to date Income (Loss)	
Table III	Revenues and Expenses List for Chart Accounts	of
Table III Number	•	of
	Accounts	of
Number	Accounts Name	of
Number 5000 5010 5020	Accounts Name Revenue Construction Revenue Sales	of
Number 5000 5010	Accounts Name Revenue Construction Revenue Sales Rental Income	of
Number 5000 5010 5020	Accounts Name Revenue Construction Revenue Sales	of
Number 5000 5010 5020 5030	Accounts Name Revenue Construction Revenue Sales Rental Income Manpower Service	of
Number 5000 5010 5020 5030 5040	Accounts Name Name Construction Revenue Sales Rental Income Manpower Service Income	of
Number 5000 5010 5020 5030 5040 5050	Accounts Name Name Construction Revenue Sales Rental Income Manpower Service Income Commission Income Property Management	of
Number 5000 5010 5020 5030 5040 5050 5060	Accounts Name Name Revenue Construction Revenue Sales Rental Income Manpower Service Income Commission Income Property Management Fee	of
Number 5000 5010 5020 5030 5040 5050 5060 5070	Accounts Name Name Revenue Construction Revenue Sales Rental Income Manpower Service Income Commission Income Property Management Fee ACU Maintenance Service Income	of
Number 5000 5010 5020 5030 5040 5050 5060 5070 5080	Accounts Name Name Revenue Construction Revenue Sales Rental Income Manpower Service Income Commission Income Property Management Fee ACU Maintenance Service Income Interest Income Dividend	of

6000	Expenses - Direct Costs	
6010	Construction Cost	
6020	Liquidated Damages	

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LBP RESOURCES AND DEVELOPMENT CORPORATION24TH Floor LBP Plaza 1598 M.H Del Pilar cor. Dr. J. Quintos St. Malate ManilaChapter 1: Chart6030Cost of Sales Manpower Service Expense6040Cost of Sales Manpower Service Expense6050Property Management ACU Maintenance Expense6060Rental Expense Commission Expense6070Rental Expense Commission Expense7000Expenses - General and Ad Salaries, Wages and Allo To207010Salaries, Wages and Allo To207030Raffle Expenses To307040Taxes and Licenses To507050Rental Expense To707060Stationery and Supplies To707080Board per Diem	AL	OM-FD-1.0
DEVELOPMENT CORPORATIONChapter 1: Chart24TH Floor LBP Plaza 1598 M.H Del Pilar cor. Dr. J. Quintos St. Malate ManilaCost of Sales6030Cost of Sales6040Expense6050Property Managemen6060ACU Maintenance6060Expense6070Rental Expense6080Commission Expense7000Expenses - General and Action7000Expenses - General and Action7010Salaries, Wages and Allo7020Employees Benefits7030Raffle Expenses7040Taxes and Licenses7050Rental Expense7060Stationery and Supplies7070Directors and Corporate7080Board per Diem		Revision Number
CORPORATION24TH Floor LBP Plaza 1598 M.H Del Pilar cor. Dr. J. Quintos St. Malate ManilaChapter 1: Chart6030Cost of Sales Manpower Service Expense6040Expense6050Property Managemen ACU Maintenance Expense6060Rental Expense6070Rental Expense6080Commission Expense7000Expenses - General and Ad Toto7010Salaries, Wages and Allo Toto7030Raffle Expenses7040Taxes and Licenses7050Rental Expense7060Stationery and Supplies7070Directors and Corporate 7080		00
24 TH Floor LBP Plaza 1598 M.H Del Pilar cor. Dr. J. Quintos St. Malate ManilaChapter 1: Chart6030Cost of Sales Manpower Service Expense6040Expense6050Property Managemen ACU Maintenance Expense6060Rental Expense6070Rental Expense6080Commission Expense7000Expenses - General and Ad Commission Expense7000Expenses - General and Ad Commission Expense7000Expenses - General and Ad Commission Expense7010Salaries, Wages and Allo Taxes and Licenses7030Raffle Expenses7040Taxes and Licenses7050Rental Expense7060Stationery and Supplies7070Directors and Corporate7080Board per Diem		Date: Effective
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6040Manpower Service Expense6050Property Management ACU Maintenance Expense6060ACU Maintenance Expense6070Rental Expense6080Commission Expense7000Expenses - General and Ad Commission Expense7010Salaries, Wages and Allo To207030Raffle Expenses7040Taxes and Licenses7050Rental Expense7060Stationery and Supplies7070Directors and Corporate7080Board per Diem		rage 5 01 0
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6080Commission Expense7000Expenses - General and Ad7010Salaries, Wages and Allo7020Employees Benefits7030Raffle Expenses7040Taxes and Licenses7050Rental Expense7060Stationery and Supplies7070Directors and Corporate7080Board per Diem		
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7010Salaries, Wages and Allo7020Employees Benefits7030Raffle Expenses7040Taxes and Licenses7050Rental Expense7060Stationery and Supplies7070Directors and Corporate7080Board per Diem		
7010Salaries, Wages and Allo7020Employees Benefits7030Raffle Expenses7040Taxes and Licenses7050Rental Expense7060Stationery and Supplies7070Directors and Corporate7080Board per Diem		
7010Salaries, Wages and Allo7020Employees Benefits7030Raffle Expenses7040Taxes and Licenses7050Rental Expense7060Stationery and Supplies7070Directors and Corporate7080Board per Diem	Iministrative	
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7040Taxes and Licenses7050Rental Expense7060Stationery and Supplies7070Directors and Corporate7080Board per Diem		
7050Rental Expense7060Stationery and Supplies7070Directors and Corporate7080Board per Diem		
7060Stationery and Supplies7070Directors and Corporate7080Board per Diem		
7070Directors and Corporate7080Board per Diem		
7080 Board per Diem		
	Officers Reimburse	ment
7090 Business Development E	xpense	
7100 Insurance Expense		
7110 Security and Janitorial E	xpense	
7120 Depreciation Expense		
7130 Telephone, Cable and Po	stage	
7140 Amortization Expense		
7150 SSS, PHIC and EC Premi		
7160 Ex-com / Audit-com per		
7170 Representation and Ente		
7180 Repairs and Maintenance	2	
7190 Light and Water		
7200 Bank Charges		
7210 Interest Expense		
7220 Audit Fee - COA		
7230 Gasoline and Oil		
7240 Seminar and Trainings		
7250 Travel and Transportatio		
7260 Pag-ibig Fund Premium (
7270 Subscription and Publica	Contribution	
7280 Printing and Mimeograph	Contribution tion	
7290 Advertising Expense 7300 Professional Fees	Contribution tion	

7300 Professional Fees

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7310	Donations and Contributions	
7320	Membership Fees and Dues	
7330	Officers Honoraria	

Fines, Penalties and Other Charges

Bad Debts Expense

Project Incentive Pay

Income Tax Expense

Income Tax Final

7340

7350

7360

7370

7380