

 <p>LBP RESOURCES AND DEVELOPMENT CORPORATION 24TH Floor LBP Plaza 1598 M.H Del Pilar cor. Dr. J. Quintos St. Malate Manila</p>	FINANCE OPERATIONS MANUAL	Class Code: D Reference Code: OM-FD-0 Revision Number: 02 Effective Date: Dec. 27, 2022 Page 2 of 108
	REVISION HISTORY	

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Rev. No.	Description of Change	Date Effective	Approved By
00	Initial Issue	November 20, 2018	BOD
01	Updating of Policies and Guidelines on Liquidation of Cash Advances	December 23, 2020	BOD
02	Updating of Chart of Accounts (Chapter 1)	December 27, 2022	BOD
	Updating of Policies and Guidelines on Revolving Fund (Chapter 5, item A.1.3d)		
	Updating of Policies and Guidelines on Contract/Trade Receivables (Chapter 5, item A.2a)		
	Inclusion of Policies and Guidelines on Accrued Service Receivables (Chapter 5, item A.2b)		
	Updating of Policies and Guidelines on Inventories (Chapter 5, item A.3)		
	Updating of Policies and Guidelines on Fixed Assets (Chapter 5, item A.4)		
	Inclusion of Policies and Guidelines on Semi-expendable Property (Chapter 5, item A.5)		
	Inclusion of Policies and Guidelines on Impairment of Assets (Chapter 5, item A.6)		
	Inclusion of Policies and Guidelines on Leases (Chapter 5, item A.7)		