



 <p><b>LBP RESOURCES AND DEVELOPMENT CORPORATION</b> 24<sup>TH</sup> Floor LBP Plaza 1598 M.H Del Pilar cor. Dr. J. Quintos St. Malate Manila</p>	<h1>FINANCE OPERATIONS MANUAL</h1>	<b>Class Code: D</b>
		Reference Code: <b>OM-FD-1.0</b>
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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%)

<b>2000</b>	<b>Non-Current Assets</b>
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2010	Property and Equipment
2020	Land
2030	Building
2040	Condominium Property
2050	Office Furniture and Equipment
2060	Office Equipment
2070	Transportation Equipment
2080	Utilities and Other Equipment
2090	IT Equipment
2100	Library Materials
2200	Accumulated Depreciation - Building
2220	Accumulated Depreciation - Condominium Property
2230	Accumulated Depreciation - Office Furniture and Equipment
2240	Accumulated Depreciation - Office Equipment
2250	Accumulated Depreciation - Transportation Equipment
2260	Accumulated Depreciation - Utilities and Other Equipment
2270	Accumulated Depreciation - IT Equipment
2280	Accumulated Depreciation - Library Materials

<b>3000</b>	<b>Intangible Assets</b>
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3010	Computer Software
3020	Other Intangible Assets

<b>3500</b>	<b>Investments</b>
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3510	Investments in Bonds
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3520	Investments in Stock
3530	Investments in FxTN
3540	Investment in Real Estate

<b>3700</b>	<b>Other Assets</b>
3710	Deferred Tax Asset
3720	Refundable Deposit

Table II Liabilities and Stockholders' Equity List for Chart of Accounts

Number	Name
<b>4000</b>	<b>Liabilities and Equity</b>
<b>4010</b>	<b>Current Liabilities</b>
4020	Accounts Payable - Trade
4030	Accounts Payable - Other
4040	Retention Payable
4050	Advances from Clients
4060	Due to Government Entities
4070	Customer Rental Deposit
4080	Customers' Deposit
4090	Contractors' Deposit
4100	Accrued Expenses
4110	Output Tax
4120	Miscellaneous Liability
4130	Income Taxes Payable
<b>4700</b>	<b>Non-Current Liabilities</b>
4710	Deferred Tax Liability
4720	Lease Payable
4730	Mortgage Payable
<b>4900</b>	<b>Stockholder's Equity</b>
4910	Capital Stock
4920	Capital in Excess of Par Value

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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 of Accounts

Number	Name
<b>5000</b>	<b>Revenue</b>
5010	Construction Revenue
5020	Sales
5030	Rental Income
5040	Manpower Service Income
5050	Commission Income
5060	Property Management Fee
5070	ACU Maintenance Service Income
5080	Interest Income
5090	Dividend Income
5100	Miscellaneous Income
5110	Gain on Disposal of Fixed Asset

<b>6000</b>	<b>Expenses - Direct Costs</b>
6010	Construction Cost
6020	Liquidated Damages

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6030	Cost of Sales
6040	Manpower Service Expense
6050	Property Management Expense
6060	ACU Maintenance Expense
6070	Rental Expense
6080	Commission Expense

<b>7000</b>	<b>Expenses - General and Administrative</b>
7010	Salaries, Wages and Allowances
7020	Employees Benefits
7030	Raffle Expenses
7040	Taxes and Licenses
7050	Rental Expense
7060	Stationery and Supplies
7070	Directors and Corporate Officers Reimbursement
7080	Board per Diem
7090	Business Development Expense
7100	Insurance Expense
7110	Security and Janitorial Expense
7120	Depreciation Expense
7130	Telephone, Cable and Postage
7140	Amortization Expense
7150	SSS, PHIC and EC Premiums Contribution
7160	Ex-com / Audit-com per diem
7170	Representation and Entertainment
7180	Repairs and Maintenance
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 Transportation Allowance
7260	Pag-ibig Fund Premium Contribution
7270	Subscription and Publication
7280	Printing and Mimeographing
7290	Advertising Expense
7300	Professional Fees

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7310	Donations and Contributions
7320	Membership Fees and Dues
7330	Officers Honoraria
7340	Bad Debts Expense
7350	Fines, Penalties and Other Charges
7360	Project Incentive Pay
7370	Income Tax Expense
7380	Income Tax Final