

Republika ng Pilipinas

Hambansang Hangasiwaan ng Patubig

(NATIONAL IRRIGATION ADMINISTRATION)

Lungsod ng Quezon

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MC# 10 s, 2006

MEMORANDUM CIRCULAR

**TO: THE DEPUTY ADMINISTRATOR, ASSISTANT ADMINISTRATORS,
DEPARTMENT/STAFF MANAGERS, REGIONAL/OPERATIONS/
PROJECT MANAGERS, PROVINCIAL IRRIGATION OFFICERS,
IRRIGATION SUPERINTENDENTS, ADMINISTRATIVE/FINANCE
MANAGERS AND ALL OTHERS CONCERNED
National Irrigation Administration**

**SUBJECT: AMENDMENT/SUPPLEMENT TO NIA MC NO. 38 s. 2002 DATED
MAY 24, 2002; AND IMPLEMENTING GUIDELINES UNDER COA
CIRCULAR NO. 2004-002.**

1.0 This Circular amends paragraph 2 and 3.7 of NIA MC No. 38, s. 2002 dated May 24, 2002; and now read as follows:

A.)“Paragraph No. 2.0 This Circular shall apply to Fund 101, 102, 158, 161, 171 and 501. In compliance with COA Circular No. 2004-002 prescribing the Chart of Accounts under the New Government Accounting System (NGAS) for use of Government-Owned and/or Controlled Corporations (GOCCs) except government banks, the Government Service Insurance System and the Social Security System, the NIA shall adapt a customized Chart of Account (Annex “D”) for Fund 501 for the following purposes:

- a. To ensure uniformity in the use of accounts for similar financial transactions;**
- b. To facilitate consolidation of accounts and monitoring of GOCCs’ financial transactions; and**
- c. To ensure efficient implementation of the computerized NGAS or the e-NGAS by concerned GOCCs.**

B.) "Paragraph No. 3.7 of NIA MC No. 38 s. 2002 In compliance with COA Circular No. 2005-001 dated February 28, 2005 which defines the roles and functions of the Heads of Budget or its equivalent in the certification as to the availability of funds and obligations on contracts/purchase orders and all claims against the government agencies, the following revised forms for the incurrence of obligation/utilization of budget and disbursement shall now be used in place of ALOBS as required under Paragraph No. 3.7 of NIA MC 38 s. 2002:


- a. Obligation Slip – for incurrence of obligation in the national and local government sectors, for Fund 101, 102, 158, 161 and 171 – Annex A**
- b. Budget Utilization Slip – for utilization of the budget in the corporate government sector, for Fund 501 – Annex B**
- c. Disbursement Voucher – for payment of obligations/liabilities/expenses of all government agencies, for all funds – Annex C" : For this purpose and pending amendment of delegated authorities under MC No. 30 s. 2002, signatories for Box A of Disbursement Voucher (old forms) shall still be the authorized signatories for Box A for obligation slip and Budget Utilization Slip.**


2.0 Attached for reference is the Chart of Accounts for Fund – 501 (Annex "D")

3.0 This Circular shall take effect immediately.


BALTAZAR H. USIS
Administrator

February 2, 2006

 <div style="text-align: center;"> <p>Republic of the Philippines</p> <p>Department of Foreign Affairs</p> <p>2330 Roxas Boulevard, Pasay City 1300</p> <p>834 - 4000 (Trunkline)</p> </div>		
OBLIGATION SLIP		
Payee/Office: _____ Address: _____ _____	No.: _____ Date: _____ Responsibility Center: _____ F/P.P.A.: _____	
Particulars	Account Code	Amount
Total		
A. Requested by:	B. Funds Available	
Certified: Charges to appropriation/allotment necessary, lawful and under my direct supervision Signature: _____ Printed Name: _____ Position: _____ Date: _____	Certified: Appropriation/Allotment available and obligated for the purpose as indicated above Signature: _____ Printed Name: _____ Position: _____ Date: _____	

 NATIONAL FOOD AUTHORITY 101 E. Rodriguez Sr. Ave., Quezon City, 1100 Philippines		
BUDGET UTILIZATION SLIP		
Payee/Office: _____ Address: _____		No.: _____ Date: _____ Responsibility Center: _____
Particulars	Account Code	Amount
Total		
A. Requested by:		B. Funds Available
Certified: Charges to budget necessary, lawful and under my direct supervision		Certified: Budget available and funds earmarked/ obligated for the purpose as indicated above
Signature: _____		Signature: _____
Printed Name: _____		Printed Name: _____
Position: _____		Position: _____
Date: _____		Date: _____

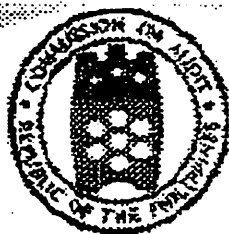
FRONT



Republic of the Philippines
CITY OF OLONGAPO

DISBURSEMENT VOUCHER

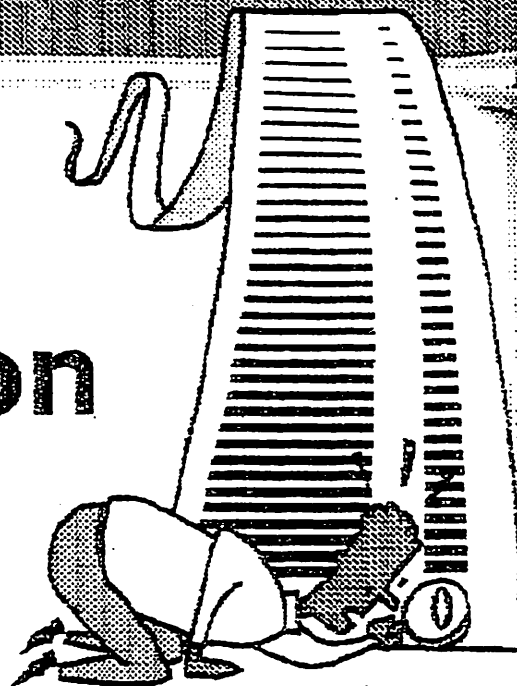
MODE OF PAYMENT		No.:	
<input type="checkbox"/> MDS Check <input type="checkbox"/> Commercial Check <input type="checkbox"/> ADA <input type="checkbox"/> Other		Date:	
Payee/Office:		Q8/BUS No.:	
Address:		Date:	
TIN/Employee No.:		Responsibility Center	
Title:		Code:	
Particulars		Amount	
Amount Due			
A Certified: <input type="checkbox"/> Supporting documents complete and proper <input type="checkbox"/> Cash available <input type="checkbox"/> Subject to ADA (where applicable)		B Approved for Payment:	
Signature: _____		Signature: _____	
Printed Name: _____		Printed Name: _____	
Position: _____ (Head, Accounting Unit/Authorized Representative)		Position: _____ (Agency Head/Authorized Representative)	
Date: _____		Date: _____	
C Received Payment:		D Journal Entry Voucher	
Signature: _____ Date: _____		No. _____	
Printed Name: _____		Date: _____	
Check/ADA No. _____		OR No./other relevant document issued.	



National Irrigation Administration (NIA)

CONVERSION OF ACCOUNTS

COA Circular 2004-002 dated April 14, 2005



ANNEX "D"

NIA's EXISTING ACCOUNTS		Proposed NGAS Accounts	
Acct. Title	Acct. Code	Acct. Title	Acct. Code
Cash - Other Banks-Current Account	8-70-300	Cash in Bank - Local Currency, Current Acct.	111
Cash - Other Banks-Combo Account	8-70-350	Cash in Bank - Local Currency, Current Acct.	111
		Cash in Bank - Local Currency, Savings Acct.	112
Cash - Combo Current Account	8-70-350CA	Cash in Bank - Local Currency, Current Acct.	111
Cash - Combo Savings Account	8-70-350SA	Cash in Bank - Local Currency, Savings Acct.	112
Imprest Fund	8-70-352	Cash in Bank - Local Currency, Current Acct.	111
Other Banks-Savings Account	8-70-380	Cash in Bank - Local Currency, Savings Acct.	112
Time Deposit	8-70-390	Cash in Bank - Local Currency, Time Deposits	113
Collecting Officers	8-70-400	Cash - Collecting Officers	102
Disbursing Officers	8-70-500	Cash - Disbursing Officers	103
Petty Cash Officers	8-70-510	Petty Cash Fund	104
Other Officers	8-70-520	Cash Disbursing Officers -- if officers and employees are bonded	103

NLA's EXISTING ACCOUNTS		Proposed NGAs Accounts	
Acct. Title	Acct. Code	Acct. Title	Acct. Code
Other Officers	8-70-520	Due from Officers and Employees- if not bonded	123
		Due from NGAs- if officers of other national agencies	136
Other Agencies-	8-70-600	Due from NGAs	136
Inter-Agency Transferred Fund	8-70-684	Due from NGAs	136
Treasury/Agency Account-C/D	8-70-700	Due from National Treasury	131
RECEIVABLES			
A/R-National Government	8-71-100	Due from NGAs	136
A/R-Local Government Unit	8-71-200	Due from LGUs	138
A/R-Gov't.-Owned & Controlled Corp.	8-71-300	Due from GOCCs	137
A/R-Field Office	8-71-399	Due from Regional Offices/Staff Bureaus/Branch Offices	142
A/R-Trade/Business	8-71-600	Accounts Receivable(ISF)	121
A/R-Installment Current	8-71-800A	Accounts Receivable(Pump/CIP/CIS)	121
A/R-Installment Non-Current	8-71-800B	Accounts Receivable(Pump/CIP/CIS)	121
A/R-Miscellaneous	8-71-900	Other Receivables	149

NIA'S EXISTING ACCOUNTS		Proposed NGAS Accounts	
Acct. Title	Acct. Code	Acct. Title	Acct. Code
INVENTORIES			
Inventory-Supplies and Materials	8-72-100	Office Supplies Inventory	155
Inventory-Items for Resale	8-72-360	Merchandise Inventory	154
Inventory-Semi-Expendable Supplies	8-72-600	Appropriate inventory account - if included among the list of assets that shall be considered as inventory or any other similar assets as enumerated under Annex A of COA Circular No. 2005-002	
		If not included in the list	
		Spare Parts Inventory	167
		Office Equipment	221
		Furniture and Fixtures	222
		Other Assets	290
Inventory-Supplies/Materials Charged to Appropriation	8-72-700	Office Supplies Inventory	155
		Accountable Forms Inventory	156
		Medical, Dental and Laboratory Supplies Inventory	160
		Spare Parts Inventory	167

NIA's EXISTING ACCOUNTS		Proposed NGAS Accounts	
Acct. Title	Acct. Code	Acct. Title	Acct. Code
Inventory-Supplies/Materials Acquired Free of Charge	8-72-800	Office Supplies Inventory	155
		Spare Parts Inventory	167
Inventory-Miscellaneous	8-72-900	Other Supplies Inventory	165
MISCELLANEOUS ASSETS			
Miscellaneous Assets & Deferred Charges (MADC)	8-73-000	Deferred Charges	182
		Other Current Assets	189
		Other accounts to be provided by Field Offices (FO)	
MADC-Prepayments	8-73-100	Prepaid Rent	177
		Prepaid Insurance	178
		Other Prepaid Expenses	185
MADC-Guaranty Deposits	8-73-200	Guaranty Deposits	186
MADC-Marginal Deposits	8-73-400	Deposit on Letters of Credit	180
MADC-Deposit on Containers	8-73-500	Other Current Assets	181
MADC-Backpay Certificate of Indebtedness	8-73-600	Other Current Assets	189
MADC-Stocks & Securities of Service Enterprise	8-73-700	Other Investments and Marketable Securities	
MADC-Miscellaneous	8-73-900	Other Current Assets	189
MADC-Contracts Clearing Account	8-73-850	Other Current Assets	189

NIA/ EXISTING ACCOUNTS		Proposed NGAS Accounts	
Acct Title	Acct Code	Acct Title	Acct Code
CONTINGENT ASSETS			
Contingent Assets	8-74-000	Details to be provided by FO	
Claims-Unrelieved Losses of Current Assets	8-74-100	Due from Officers and Employees	123
Claims-Unrelieved Losses of Fixed Assets	8-74-200	Due from Officers and Employees	123
Claims from Accountable Officers	8-74-400	Due from Officers and Employees	123
Claims for Disallowed Payments	8-74-700	Receivables-Disallowances/Charges	146
Claims for Dishonored Checks	8-74-800	Accounts Receivable	121
Miscellaneous	8-74-900	Other Receivables	149
INVESTMENTS AND FIXED ASSETS			
INVESTMENTS			
Investment on Stocks and Bonds	8-75-800	Investments in Stocks	192
		Investments in Bonds	193
ACQUIRED ASSETS			
Acquired Assets-Land, Bldg. & Structures	8-76-100	Land	201
		Office Buildings	211
		Other Structures	215

NIA's EXISTING ACCOUNTS		Proposed NGAS Accounts	
Acct. Title	Acct. Code	Acct. Title	Acct. Code
LAND AND LAND IMPROVEMENTS			
Held-In-Trust	8-77-084	Land	201
		Land Improvements	202
		Artesian Wells, Reservoirs, Pumping Stations and Conduits	254
		Irrigation, Canals and Laterals	255
Economic Services	8-77-800	Land	201
		Land Improvements	202
		Artesian Wells, Reservoirs, Pumping Stations and Conduits	254
		Irrigation, Canals and Laterals	255
In-Process	8-77-900	Construction in Progress - Artesian Wells, Reservoirs, Pumping Stations and Conduits	269
		Construction in Progress - Irrigation, Canals and Laterals	270
BUILDING AND STRUCTURES			
Held-In-Trust	8-78-084	Office Buildings	211
		Other Structures	215
Economic Services	8-78-800	Office Buildings	211
		Other Structures	215
In-Process	8-78-900	Construction in Progress - Agency Assets	264

<u>NAIA EXISTING ACCOUNTS</u>		<u>Proposed NCAS Accounts</u>	
Acct. Title	Acct. Code	Acct. Title	Acct. Code
FURNITURE, FIXTURES AND EQUIPMENTS			
Held-In-Trust	8-79-084	Furniture and Fixtures	222
Economic Services	8-79-800		
Watercraft and Appurtenances	8-79-811	Watercrafts	244
Motor Vehicles, Land Transportation	8-79-812	Motor Vehicles	241
Equipment, & Accessories		Other Transportation Equipment	248
Construction Equipment & Accessories	8-79-813	Construction & Heavy Equipment	230
Industrial Machineries & Implements	8-79-814	Machineries	226
Hand Tools	8-79-815	Other Machineries & Equipment	240
Furniture & Office Equipment	8-79-816	Office Equipment	221
		IT Equipment & Software	223
		Furniture & Fixtures	222
Ordinance, non-expendable supplies & equipment	8-79-818	Other Machineries & Equipment	240
Technical & Scientific Equipment	8-79-819	Technical & Scientific Equipment	236
Firefighting Equipment	8-79-820	Firefighting Equipment, & Accessories	231
Telephone, telegraph, cable & radio television equipment	8-79-821	Communication Equipment	229
Work animals	8-79-823	Work/Other Animals	281
Books and publications	8-79-824	Library Books	224
Other equipment	8-79-829	Other Transportation Equipment	248
		Other Machineries & Equipment	240
In-Process	8-79-900	Construction in Progress - Agency Assets	264
ALLOWANCE FOR VALUATION AND ACCUMULATED DEPRECIATION			
Allowance for Doubtful Accounts	8-80-710	Allowance for Doubtful Accounts	301
Allowance for Inventory Variance	8-80-720	Allowance for Inventory Variance	306
Allowance for Depreciation-Land Improvements	8-80-778	Accumulated Depreciation - Land Improvements	302

Allowance for Depreciation-Buildings & Structures	8-80-788	Accumulated Depreciation – Office Buildings	311
		Accumulated Depreciation – Other Structures	315
Allowance for Depreciation-Furniture, Fixtures & Equipment	8-80-798	Accumulated Depreciation – Office Equipment	321
		Accumulated Depreciation - Furniture & Fixtures	322
		Accumulated Depreciation – IT Equipment	323
		Accumulated Depreciation -- Library Books	324
		Accumulated Depreciation – Machineries	326
		Accumulated Depreciation – Communication Equipment	329
		Accumulated Depreciation - Construction & Heavy Equipment	330
		Accumulated Depreciation – Firefighting Equipment & Accessories	331
		Accumulated Depreciation – Technical & Scientific Equipment	336
		Accumulated Depreciation – Other Machineries & Equipment	340
		Accumulated Depreciation – Motor Vehicles	341
		Accumulated Depreciation – Watercrafts	344
		Accumulated Depreciation – Other Transportation Equipment	348

NIA's EXISTING ACCOUNTS		Proposed NGAS Accounts	
Acct. Title	Acct. Code	Acct. Title	Acct. Code
LIABILITIES			
CURRENT LIABILITIES			
PAYABLES			
Payables	8-81-000	Details to be Provided by FO	
Payables-National Government Agencies	8-81-100	Due to Other NGAs	416
Payables-CARP	8-81-102	Due to Other NGAs	416
Payables-Local Government Unit	8-81-200	Due to LGUs	418
Payables-Gov't.-Owned & Controlled Corp.	8-81-300	Due to Other GOCCs	417
Payables-Reciprocal Account	8-81-399	Due to Central Office/Head Office	421
Payables-Unliquidated Obligations-Control Account	8-81-400	Accounts Payable	401
		Due to Officers and Employees	403
Payables-Trade/Business	8-81-600	Accounts Payable	401
Payables-Note Acceptances & Letter of Credit	8-81-700	Notes Payable	402
Payable-Miscellaneous	8-81-900	Other Payables	439
		Other Payables	439

NIA'S EXISTING ACCOUNTS		Proposed NGAS Accounts	
Acct. Title	Acct. Code	Acct. Title	Acct. Code
TRUST LIABILITIES			
Trust Liabilities-National Government Agencies	8-84-100	Due to Other NGAs	416
Trust Liabilities-NGA Taxes Withheld by BIR	8-84-130	Due to BIR	412
Trust Liabilities-Local Government Unit	8-84-200	Due to LGUs	418
Trust Liabilities-Gov't.-Owned & Controlled Corp.	8-84-300	Due to Other GOCCs	417
		Due to GSIS	413
		Due to PAG-IBIG	414
		Due to PHILHEALTH	415
Trust Liabilities-Miscellaneous	8-84-900	Due to Officers and Employees	403
		Guaranty Deposits Payable	426
		Other Payables	439
DEPOSITORY LIABILITIES			
Depository Liabilities	8-85-000	Guaranty Deposits Payable	426
		Performance/Bidders/Bail Bonds Payable	427
DL-Creditor's Unclaimed Balances	8-85-100	Guaranty Deposits Payable	426
DL-Miscellaneous	8-85-900	Performance/Bidders/Bail Bonds Payable	427

NIA's EXISTING ACCOUNTS		Proposed NGAS Accounts	
Acct. Title	Acct. Code	Acct. Title	Acct. Code
MISCELLANEOUS LIABILITIES & DEFERRED CREDITS			
Misc. Liabilities & Deferred Credits	8-86-000	Details to be provided by FO	
MLDC-Deferred Credits to Income	8-86-100	Deferred Credits(ISF)	454
MLDC-Undistributed Collections	8-86-200	Other Deferred Credits	455
Misc. Charges & Deferred Credits	8-86-600	Deferred Credits (PA/CIS/CIP)	456
MLDC-Semi-Expendable Supplies	8-86-700	Retained Earnings	510
MLDC-Miscellaneous	8-86-900	Other Deferred Credits	455
		Retained Earnings	510
CONTINGENT LIABILITIES			
Miscellaneous	8-87-900	Retained Earnings	510
LONG-TERM LIABILITIES			
LT-Loans & Advances Payable, NGA	8-89-100	Loans Payable - Domestic	444
LT-Loans Payable, Foreign	8-89-400	Loans Payable - Foreign	445
LT-Contracts Payable	8-89-600	Account Payable	401
LT-Miscellaneous	8-89-900	Other Long-Term Liabilities	450

NIA's EXISTING ACCOUNTS		Proposed NGAS Accounts	
Acct. Title	Acct. Code	Acct. Title	Acct. Code
SURPLUS AND CAPITAL			
RETAINED EARNINGS			
Cumulative Results of Operations	8-92-000	Prior Years' Adjustments	684
Retained Earnings	8-82-110	Retained Earnings	510
R/E ADJUSTMENTS			
Prior Years' Credits	7-92-418	Prior Years' Adjustments	684
Others-Additions	7-92-419	Prior Years' Adjustments	684
Others-Reductions	7-92-420	Prior Years' Adjustments	684
Income Summary Account	0-91-100	Income and Expense Summary	512
CAPITAL			
Invested Capital	8-94-000	Government Equity	501
Purchase or Constructions	8-94-110	Government Equity	501
Invested Capital-Losses, Destruction or Other Involuntary Disposition	8-94-240	Government Equity	501
Held-In-Trust	8-94-384	Government Equity	501
Contingent Capital	8-96-000	Retained Earnings	510
Paid-in Capital	8-97-500	Paid-in Capital in Excess of Par Value	503

NIA's EXISTING ACCOUNTS		Proposed NGAS Accounts	
Acct. Title	Acct. Code	Acct. Title	Acct. Code
Donated Capital	8-97-700	Other Deferred Credit - for the unexpired portion of property, plant and equipment (PPE)	455
		Retained Earnings-for the fully depreciated PPE	510
Miscellaneous Capital	8-97-900	Retained Earnings	510
EXPENSES			
PERSONAL SERVICES			
PS-Salaries and Wages	3-01-100	Salaries and Wages - Regular	701
PS-Wages	3-01-100A	Salaries and Wages -- Casual	705
		Salaries and Wages -- Contractual	706
PS-Terminal Leave-Monthly	3-01-130M	Terminal Leave Benefits	742
PS-Terminal Leave-Daily	3-01-130D	Terminal Leave Benefits	742
PS-Per-Diem Compensation	3-01-200A	Traveling Expenses -- Local	751
		Traveling Expenses -- Foreign	752
PS-Medical Allowance	3-01-200B	Other Bonuses and Allowances	719
PS-Meal Allowance	3-01-200C	Other Bonuses and Allowances	719
PS-Children Allowance	3-01-200D	Other Bonuses and Allowances	719

NIA's EXISTING ACCOUNTS		Proposed NCAS Accounts	
Acct. Title	Acct. Code	Acct. Title	Acct. Code
PS-PERA	3-01-200E	Personnel Economic Relief Allowance (PERA)	711
PS-Productivity Incentive Bonus	3-01-200F	Productivity Incentive Allowance	717
PS-Loyalty Cash Award	3-01-200G	Other Personnel Benefits	749
PS-Additional Compensation Allowance	3-01-200H	Additional Compensation (ADCOM)	712
PS-Hazard Pay	3-01-200I	Hazard Pay	721
PS-Amelioration Assistance	3-01-200J	Other Personnel Benefits	749
PS-Signing Bonuses	3-01-200N	Other Bonuses and Allowances	719
PS-Life/Retirement Insurance Premium	3-01-310	Life and Retirement Insurance Contributions	731
PS-Pag-IBig Contributions	3-01-320	PAG-IBIG Contributions	732
PS-Medicare Premiums	3-01-330	PHILHEALTH Contributions	733
PS-State Insurance Premium	3-01-340	ECC Contributions	734
PS-Overtime Pay	3-01-400	Overtime and Night Pay	723
PS-Commutable Allowance/Fringe Benefits	3-01-500	Other Bonuses and Allowances	719

NIA's EXISTING ACCOUNTS		Proposed NGAS Accounts	
<u>Acct. Title</u>	<u>Acct. Code</u>	<u>Acct. Title</u>	<u>Acct. Code</u>
PS-Rep. and Transportation Allowance	3-01-500A	Representation Allowance (RA)	713
		Transportation Allowance (TA)	714
PS-Bonus & Incentives	3-01-800	Year End Bonus	725
		Cash Gift	724
		Other Bonuses and Allowances	719
PS-Other Benefits	3-01-900	Other Personnel Benefits	749
PS-Uniform Allowance	3-01-900A	Clothing/Uniform Allowance	715
PS-Monetization of Vacation Leave	3-01-900B	Terminal Leave Benefits	742
PS-Anniversary Bonus	3-01-900C	Other Bonuses and Allowances	719
PS-Grocery Allowance	3-01-900E	Other Bonuses and Allowances	719
		Retirement Benefits-Civilian (Treated by NIA as 3-15-000)	740
MAINTENANCE, OPERATING & OTHER EXPENSES			
MOOE-Traveling Expenses	3-02-000	Traveling Expenses - Local	751
		Traveling Expenses - Foreign	752
MOOE-Communication Services	3-03-000	Postage and Deliveries	771
		Telephone Expenses - Landline	772
		Telephone Expenses - Mobile	773
		Internet Expenses	774
		Cable, Satellite, Telegraph and Radio Expenses	775

NIA's EXISTING ACCOUNTS		Proposed NGAS Accounts	
Acct. Title	Acct. Code	Acct. Title	Acct. Code
MOOE-Repairs/Maint. Of Gov't. Facilities	3-04-000	Repairs and Maintenance-Land Improvements	802
		Repairs and Maintenance - Office Buildings	811
		Repairs and Maintenance - Other Structures	815
		Repairs and Maintenance - Office Equipment	821
		Repairs and Maintenance - Furniture and Fixtures	822
		Repairs and Maintenance - IT Equipment and Software	823
		Repairs and Maintenance - Machineries	826
		Repairs and Maintenance - Communication Equipment	829
		Repairs and Maintenance - Construction and Heavy Equipment	830
		Repairs and Maintenance - Firefighting Equipment & Accessories	831

<u>NIA's EXISTING ACCOUNTS</u>		<u>Proposed NGAS Accounts</u>	
<u>Acct. Title</u>	<u>Acct. Code</u>	<u>Acct. Title</u>	<u>Acct. Code</u>
		Repairs and Maintenance – Technical and Scientific Equipment	836
		Repairs and Maintenance – Other Machineries and Equipment	840
		Repairs and Maintenance - Artesian Wells, Reservoirs, Pumping Stations and Conduits	854
		Repairs and Maintenance - Irrigation, Canals and Laterals	855
MOOE-Repairs/Maint. Of Gov't. Vehicle	3-05-000	Repairs and Maintenance – Motor Vehicles	841
		Repairs and Maintenance – Watercrafts	844
		Repairs and Maintenance - Other Transportation Equipment	848
MOOE-Transportation Services	3-06-000	Transportation and Delivery Expenses	784
		Storage Expenses	785

NIA'S EXISTING ACCOUNTS		Proposed NCAS Accounts	
Acct. Title	Acct. Code	Acct. Title	Acct. Code
MOOE-Supplies & Materials	3-07-000	Office Supplies Expense	755
		Accountable Forms Expenses	756
		Drugs and Medicines Expenses	759
		Medical, Dental and Laboratory Supplies Expenses	760
		Gasoline, Oil and Lubricants Expenses	761
		Textbook and Instructional Materials Expense	763
		Military and Police Supplies Expenses	764
		Other Supplies Expenses	765
MOOE-Rents	3-08-000	Rent Expenses	782
MOOE-Interest	3-09-000	Interest Expenses	975
MOOE-Grants, Subsidies and Contributions	3-10-000	Subsidy to Operating Units	873
		Subsidy to Local Government Units	874
		Subsidy to NGOs/POs	876

NIA EXISTING ACCOUNTS		Proposed NIAS Accounts	
Acct. Title	Acct. Code	Acct. Title	Acct. Code
MOOE-Bad Debts	3-13-300	Bad Debts Expense	901
MOOE-Depreciation	3-13-500	Depreciation – Land Improvements	902
		Depreciation - Office Buildings	911
		Depreciation - Other Structures	915
		Depreciation – Office Equipment	921
		Depreciation – Furniture and Fixtures	922
		Depreciation – IT Equipment	923
		Depreciation – Library Books	924
		Depreciation – Machineries	926
		Depreciation – Communication Equipment	929
		Depreciation – Construction and Heavy Equipment	930
		Depreciation -- Firefighting Equipment and Accessories	931
		Depreciation -- Technical and Scientific Equipment	936
		Depreciation -- Other Machineries and Equipment	940
		Depreciation – Motor Vehicles	941
		Depreciation -- Watercrafts	944
		Depreciation – Other Transportation Equipment	948
		Obsolescence – IT Software	951

<u>NIA's EXISTING ACCOUNTS</u>		<u>Proposed NGAS Accounts</u>	
<u>Acct. Title</u>	<u>Acct. Code</u>	<u>Acct. Title</u>	<u>Acct. Code</u>
MOOE-Water	3-14-100	Water Expenses	766
MOOE-Illumination	3-14-200	Electricity Expenses	767
MOOE-Power Services	3-14-300	Electricity Expenses	767
MOOE-Rewards & Other Claims	3-15-000	Rewards and Other Claims	788
MOOE-Auditing Services	3-16-000	Auditing Services	792
MOOE-Training & Seminar Expenses	3-17-000	Training Expenses	753
MOOE-Meals/Snacks during meeting	3-18-000A	Representation Expenses	783
MOOE-Sports	3-18-000B	Miscellaneous Expenses	884
MOOE-Contribution Civic/Char. Institution	3-18-000C	Miscellaneous Expenses	884
MOOE-Membership Fees Gov't Assn.	3-18-000D	Membership Dues and Contributions to Organizations	778
MOOE-Discretionary Expenses	3-18-000E	Extraordinary Expenses	883
MOOE-Bank Charges	3-18-000F	Bank Charges	971

NIA's EXISTING ACCOUNTS		Proposed NCAS Accounts	
Acct. Title	Acct. Code	Acct. Title	Acct. Code
MOOE-Insurance/Registration Bldgs. & Vehicle	3-18-000G	Insurance Expenses	893
MOOE-Collection/Viability Bonus	3-18-000H	Collection/Viability Bonus	963
MOOE-Fiscals Assistance	3-18-000I	Legal Services	791
MOOE-Collection Expenses	3-18-000J	Collection Expenses	964
MOOE-Irrigator's Share	3-18-000K	Irrigator's Share	965
MOOE-10% Discount on ISF	3-18-000L	10% Discount on ISF	966
MOOE-Loss on Sale of Palay	3-18-000M	Loss on Sale of Palay	967
MOOE-Newspaper Subscription	3-18-000N	Subscription Expenses	786
MOOE-Registration of Firearms	3-18-000O	Taxes, Duties and Licenses	891
MOOE-Xerox/Printing	3-18-000P	Printing and Binding Expenses	781
MOOE-Motorcycle Allowance	3-18-000R	Motorcycle Allowance	968
MOOE-Freight Charges	3-18-000S	Transportation and Delivery Expenses	784
MOOE-Taxes, Duties & Fees	3-21-000	Taxes, Duties and Licenses	891
MOOE-Gasoline, Oil & Lubricants	3-23-000	Gasoline, Oil and Lubricants Expenses	761
MOOE-Fidelity Bonds/Insurance	3-24-000	Fidelity Bond Premiums	892

NIA's EXISTING ACCOUNTS		Proposed NGAS Accounts	
Acct. Title	Acct. Code	Acct. Title	Acct. Code
MOOE-Repairs/Maint. of Equipment	3-29-000A	Repairs and Maintenance - Office Equipment	821
MOOE-Contractual Services	3-29-000B	Other Maintenance and Operating Expenses	969
MOOE-Lab. Analysis of Soil & Water Sample	3-29-000C	Other Maintenance and Operating Expenses	969
MOOE-Advertising/Publication	3-29-000E	Advertising Expenses	780
MOOE-Job Order	3-29-000F	Other Maintenance and Operating Expenses	969
MOOE-Miscellaneous Expenses	3.18-000Z	Miscellaneous Expenses	884
INCOME			
OPERATING AND SERVICE INCOME			
OSI-Irrigation Fees, Principal	1-57-100A	Irrigation Service Fee	625
OSI-Irrigation Fees, Penalties	1-57-100B	Fines and Penalties - Service Income	629
OSI-Pump Amortization, Principal	1-57-100C	Pump Amortization and Equity	626
OSI-Pump Amortization, Penalties	1-57-100D	Fines and Penalties - Service Income	629
OSI-Pump Amortization, Surcharge	1-57-100E	Fines and Penalties - Service Income	629
OSI-Interests	1-57-300	Interest Income	664
OSI-Rents	1-57-600	Rent Income	642
OSI-Public Int.-Dividends on Stocks	1-58-200	Dividend Income	661
OSI-Public Int.-Interest on Bonds	1-58-300	Interest Income	664

NIA's EXISTING ACCOUNTS		Proposed NCAS Accounts	
Acct. Title	Acct. Code	Acct. Title	Acct. Code
MISCELLANEOUS INCOME			
Misc. Inc.-Sale of Scrap, Construction Materials	1-59-200	Miscellaneous Income	678
Misc. Inc.-5% Management Fees	1-59-900A	Miscellaneous Income	678
Misc. Inc.-Space/Recreational Facilities	1-59-900B	Rent Income	649
		Income from Dormitory Operation	635
Misc. Inc.-Bid Documents	1-59-900D	Miscellaneous Income	678
Misc. Inc.-Sale of Goods and Materials	1-59-900E	Miscellaneous Income	678
Misc. Inc. - Hauling/Milling/Drying	1-59-900F	Miscellaneous Income	678
Misc. Inc.-Disallowance	1-59-900G	Miscellaneous Income	678
Misc. Inc.-Payment for Lost Items	1-59-900H	Miscellaneous Income	678
Misc. Inc.- Printing/Xerox/Radio	1-59-900I	Miscellaneous Income	678
Misc. Inc.-Fines and Penalties	1-59-900J	Other Fines and Penalties	679
Misc. Inc.-Gain on Sale of Palay	1-59-900K	Miscellaneous Income	678
Misc. Inc.-Lab Analysis-Soil & Water	1-59-900M	Miscellaneous Income	678
Misc. Inc.-NHIFMC	1-59-900N	Miscellaneous Income	678
Misc. Inc.-Foreign Exchange	1-59-900P	Gain/Loss on Foreign Exchange (FOREX)	681

NIA's EXISTING ACCOUNTS		Promised NGAS Accounts	
Acct. Title	Acct. Code	Acct. Title	Acct. Code
Misc. Inc.-Contract Price Adjustment	1-59-900Q	Miscellaneous Income	678
Misc. Inc.-Use of DCIEC Facilities/Equipment	1-59-900R	Rent Income	642
Misc. Inc.-Others	1-59-900Z	Miscellaneous Income	678
CAPITAL REVENUE			
Cap. Rev-CIP Amortization, Principal	2-61-200A	CIP/CIS/RIS Amortization and Equity	627
Cap. Rev-CIP Amortization, Equity	2-61-200B	CIP/CIS/RIS Amortization and Equity	627
Cap. Rev-CIP Amortization, Interests	2-61-200C	Fines and Penalties - Service Income	629
Cap. Rev-RIS Amortization	2-61-200D	CIP/CIS/RIS Amortization and Equity	627
Cap. Rev-CIP Amortization, Penalty	2-61-200E	Fines and Penalties - Service Income	629
Sale of Fixed Assets	2-61-200F	Gain/Loss on Sale of Disposed Assets	682
Cap. Rev-Gain on Sale of Fixed Assets	2-61-300	Gain/Loss on Sale of Disposed Assets	682
Cap. Rev-Scrap of Fixed Assets	2-61-400	Miscellaneous Income	678
Cap. Rev-CIP/CIS Equity	2-61-200G	CIP/CIS/RIS Amortization and Equity	627
Cap. Rev-Pump Equity	2-61-200H-I	Pump Amortization and Equity	626
OTHER INCOME			
Subsidies-National Government	2-63-600	Subsidy Income from National Government	651