|  |  |  |
| --- | --- | --- |
| **PARTICULARS** | **UACS** | |
| **MAINTENANCE AND OTHER OPERATING EXPENSES** | **50200000** | **00** |
| **Traveling Expenses** | **50201000** | **00** |
| Traveling Expenses - Local | 50201010 | 00 |
| **Training and Scholarship Expenses** | **50202000** | **00** |
| Training Expenses | 50202010 | 00 |
| **Supplies and Materials Expenses** | **50203000** | **00** |
| Office Supplies Expenses | 50203010 | 00 |
| Accountable Forms Expenses | 50203020 | 00 |
| Fuel, Oil and Lubricants Expenses | 50203090 | 00 |
| Textbooks and Instructional Materials Expenses | 50203110 | 00 |
| Other Supplies Expenses | 50203990 | 00 |
| **Utility Expenses** | **50204000** | **00** |
| Water Expenses | 50204010 | 00 |
| Electricity Expenses | 50204020 | 00 |
| **Communication Expenses** | **50205000** | **00** |
| Postage and Courier Services | 50205010 | 00 |
| Telephone Expenses | 50205020 | 00 |
| Mobile | 50205020 | 01 |
| Landline | 50205020 | 02 |
| Internet Expenses | 50205030 | 00 |
| **Professional Services** | **50211000** | **00** |
| Legal Services | 50211010 | 00 |
| Auditing Services | 50211020 | 00 |
| Other Professional Services | 50211990 | 00 |
| **General Services** | **50212000** | **00** |
| Janitorial Services | 50212020 | 00 |
| Security Services | 50212030 | 00 |
| Other General Services | 50212990 | 00 |
| **Repairs and Maintenance – Buildings and Other Structures** | **50213040** | **00** |
| Buildings | 50213040 | 01 |
| School Buildings | 50213040 | 02 |
| Other Structures | 50213040 | 99 |
| **Repairs and Maintenance – Machinery and Equipment** | **50213050** | **00** |
| Machinery | 50213050 | 01 |
| Office Equipment | 50213050 | 02 |
| ICT Equipment | 50213050 | 03 |
| **Repairs and Maintenance – Transportation Equipment** | **50213060** | **00** |
| Motor Vehicles | 50213060 | 01 |
| **Repairs and Maintenance – Furniture & Fixtures** | 50213070 | 00 |
| **Repairs and Maintenance – Leased Assets** | **50213080** | **00** |
| Buildings and other Structures | 50213080 | 01 |
| **Repair and Maintenance-Infrastructure Assets** | 50213030 | 00 |
| Water Supply Systems | 50213030 | 04 |
| Power Supply Systems | 50213030 | 05 |
| **Financial Assistance/Subsidy** | **50214000** | **00** |
| Financial Assistance to NGAs | 50214020 | 00 |
| **Taxes, Insurance Premiums and Other Fees** | **50215000** | **00** |
| Fidelity Bond Premiums | 50215020 | 00 |
| Insurance Expenses | 50215030 | 00 |
| **Other Maintenance and Operating Expenses** | **50299000** | **00** |
| Advertising Expenses | 50299010 | 00 |
| Drugs and Medicines Expenses | 50203070 | 00 |
| Medical, Dental and Laboratory Supplies Expenses | 50203080 | 00 |
| Printing and Publication Expenses | 50299020 | 00 |
| Representation Expenses | 50299030 | 00 |
| Transportation & Delivery Expenses | 50299040 | 00 |
| Rent/Lease Expenses | 50299050 | 00 |
| Membership Dues and Contributions to Organizations | 50299060 | 00 |
| Subscriptions Expenses | 50299070 | 00 |
| Donations | 50299080 | 00 |
| Litigation/Acquired Assets Expenses | 50299090 | 00 |
| Other Maintenance and Operating Expenses | 50299990 | 00 |
| **Financial Expenses** | 50301000 | 00 |
| Bank Charges | 50301040 | 00 |

**Republic of the Philippines  
Department of Education**

**Region V  
Division of Camarines Sur  
 070010805003  
San Jose Pili, Camarines Sur  
 051728020**

**COMMONLY USED CHART OF ACCOUNT FOR MOOE 2014**