

MICRONIX CORP

ACCOUNT GROUP LIST

TYPE	01	02	03	04	05	06	GROUP	ACCT TYPE	MAJOR GROUP	SUBMAJOR GROUP	GENERAL GROUP	SUBGENERAL GROUP	OTHER GROUP	CY/PY	GROUP DESCRIPTION
1								ASSET							
	0								ASSET						
		00								ASSET					
			00								ASSET				
				00								ASSET			
							10000000								ASSET
	1									CURRENT ASSETS					
		00								CURRENT ASSETS					
			00								CURRENT ASSETS				
				00								CURRENT ASSETS			
							11000000								CURRENT ASSETS
		10								CASH AND CASH EQUIVALENTSs					
			00								CASH AND CASH EQUIVALENTSs				
				00								CASH AND CASH EQUIVALENTSs			
							11100000								CASH AND CASH EQUIVALENTSs
			10								Petty Cash Fund				
				00								Petty Cash Fund			
							11101000								Petty Cash Fund
			20									Revolving Fund			
				00									Revolving Fund		
							11102000								Revolving Fund
			30									Cash On Hand			
				00									Cash On Hand		

						11202000									Allowance for Impairment Losses on Trade Receivables
			30							Other Receivables					
				00						Other Receivables					
						11203000									Other Receivables
			40							Subscription Receivables					
				00						Subscription Receivables					
						11204000									Subscription Receivables
			50							Employees Loans Receivable					
				00						Employees Loans Receivable					
						11205000									Employees Loans Receivable
				05						Loans Receivable- Others					
						11205005									Loans Receivable- Others
			70							Dividend Income Receivable					
				00						Dividend Income Receivable					
						11207000									Dividend Income Receivable
			80							Advances to Affiliates					
				00						Advances to Affiliates					
						11208000									Advances to Affiliates
			90							Advances to Officers and Employees					
				01						Advances to Officers and Employees					
						11209001									Advances to Officers and Employees
				02						Advances to Directors and					

			02									Prepaid Insurance - Medical and Accident					
						11401002											Prepaid Insurance - Medical and Accident
			03									Prepaid Rent					
						11401003											Prepaid Rent
			06									Prepaid Interest					
						11401006											Prepaid Interest
			07									Prepaid Materials					
						11401007											Prepaid Materials
			08									Prepaid Expenses					
						11401008											Prepaid Expenses
		20									Prepaid Taxes						
			00									Prepaid Taxes					
						11402000											Prepaid Taxes
			01									Creditable Withholding Tax					
						11402001											Prepaid Tax (Expanded Withholding Tax)
			03									Prepaid Taxes and Licenses					
						11402003											Prepaid Taxes and Licenses
			05									Prepaid Input Tax - CAPEX					
						11402005											Prepaid Input Tax - CAPEX
			30									Input Tax - Domestic Purchases of Goods Other Than Capital					

										Improvement					
				00							Leasehold Improvement				
						12108100									Leasehold Improvement
			82							Accumulated Depreciation- Leasehold Improvement					
				00							Accumulated Depreciation- Leasehold Improvement				
						12108200									Accumulated Depreciation-Leasehold Improvement
			91							Machineries and Equipment					
				00							Machineries and Equipment				
						12109100									Machineries and Equipment
				10							Accumulated Depreciation- Machineries and Equipment				
						12109110									Accumulated Depreciation-Machineries and Equipment
		11							Software						
			01							Software					
				00							Software				
						12110100									Software
			02							Accumulated Depreciation- Software					
				00							Accumulated Depreciation- Software				
						12110200									Accumulated Depreciation-Software
			11							Office Furniture and Fixture					

			00								Office Furniture and Fixture			
						12111100								Office Furniture and Fixture
		12								Accumulated Depreciation-Office Furniture and Fixture				
			00							Accumulated Depreciation-Office Furniture and Fixture				
						12111200								Accumulated Depreciation-Office Furniture and Fixture
		21								Transportation Equipment				
			00							Transportation Equipment				
						12112100								Transportation Equipment
		22								Accumulated Depreciation-Transportation Equipment				
			00							Accumulated Depreciation-Transportation Equipment				
						12112200								Accumulated Depreciation-Transportation Equipment
		31								Tools and Instruments				
			00							Tools and Instruments				
						12113100								Tools and Instruments
		32								Accumulated Depreciation-Tools and Instrument				
			00							Accumulated Depreciation-Tools and Instrument				
						12113200								Accumulated Depreciation-Tools and Instrument
		41								Laboratory Equipment				

				00							Laboratory Equipment			
							12114100							Laboratory Equipment
			42							Accumulated Depreciation-Laboratory Equipment				
				00							Accumulated Depreciation-Laboratory Equipment			
							12114200							Accumulated Depreciation-Laboratory Equipment
			51							Communication Equipment				
				00							Communication Equipment			
							12115100							Communication Equipment
			52							Accumulated Depreciation-Communication Equipment				
				00							Accumulated Depreciation-Communication Equipment			
							12115200							Accumulated Depreciation-Communication Equipment
			61							Computer Equipment				
				00							Computer Equipment			
							12116100							Computer Equipment
			62							Accumulated Depreciation-Computer Equipment				
				00							Accumulated Depreciation-Computer Equipment			
							12116200							Accumulated Depreciation-Computer Equipment
		30							Investment Property-Land					

			50							Investment Property-Land				
				00							Investment Property-Land			
							12305000							Investment Property-Land
		40							Miscellaneous Deposit					
			40							Miscellaneous Deposit				
				00							Miscellaneous Deposit			
							12404000							Miscellaneous Deposit
3									Unrealized Gain					
		00								Unrealized Gain				
			00								Unrealized Gain			
				01								Unrealized Gain		
							13000001							Unrealized Gain
				02								Unrealized Loss		
							13000002							Unrealized Loss
				03								Realized Gain		
							13000003							Realized Gain
				04								Realized Loss		
							13000004							Realized Loss
2									LIABILITY					
	0								LIABILITIES					
		00								LIABILITIES				
			00								LIABILITIES			
				00								LIABILITIES		
							20000000							LIABILITIES
1									CURRENT					

		50							Accounts Payable-Non Trade					
			01							Accounts Payable-Non Trade				
						21105001								Accounts Payable-Non Trade
			02							Accounts Payable-Others				
						21105002								Accounts Payable-Others
		60							Advances from Officers and Employees					
			01							Advances from Officers and Employees				
						21106001								Advances from Officers and Employees
			02							Advances from Stockholders and Directors				
						21106002								Advances from Stockholders and Directors
		80							Advances from Affiliates					
			00							Advances from Affiliates				
						21108000								Advances from Affiliates
		90							Deferred Vat Output					
			00							Deferred Vat Output				
						21109000								Deferred Vat Output
		91							Deferred VAT-Services					
			00							Deferred VAT-Services				
						21109100								Deferred VAT-Services
		92							VAT Payable					
			00							VAT Payable				

						21401001								Output Tax-Goods
			20							Withholding Tax on Compensation Payable				
				00						Withholding Tax on Compensation Payable				
						21402000								Withholding Tax on Compensation Payable
			30							Expanded Withholding Tax Payable				
				00						Expanded Withholding Tax Payable				
						21403000								Expanded Withholding Tax Payable
				01						Expanded WTax Payable-Goods (1%)				
						21403001								Expanded WTax Payable-Goods (1%)
				02						Expanded WTax Payable-Services (2%)				
						21403002								Expanded WTax Payable-Services (2%)
				03						Expanded WTax Payable- Rentals(5%)				
						21403003								Expanded WTax Payable- Rentals(5%)
				04						Expanded Withholding Tax Payable - Professional (10%)				
						21403004								Expanded Withholding Tax Payable - Professional (10%)
				05						Expanded Withholding Tax Payable - (15%)				
						21403005								Expanded Withholding Tax Payable - (15%)
			40							Final Withholding Tax Payable				

			00								Final Withholding Tax Payable			
						21404000								Final Withholding Tax Payable
		50								SSS, PHIC, HDMF Contribution Payable				
			00							SSS, PHIC, HDMF Contribution Payable				
						21405000								SSS, PHIC, HDMF Contribution Payable
			01							PhilHealth Contribution Payable				
						21405001								PhilHealth Contribution Payable
			02							Pag-ibig Contribution Payable				
						21405002								Pag-ibig Contribution Payable
			03							SSS Contribution Payable				
						21405003								SSS Contribution Payable
		60								SSS, HDMF Loan Payable				
			00							SSS, HDMF Loan Payable				
						21406000								SSS, HDMF Loan Payable
			01							Pag-Ibig Loan Payable				
						21406001								Pag-Ibig Loan Payable
			02							SSS Salary Loan Payable				
						21406002								SSS Salary Loan Payable
2									SUBSCRIPTION DEPOSITS					
		30							SUBSCRIPTION DEPOSITS					

						50005150									Project Cost
7															
	0								OPERATING EXPENSES						
		00							OPERATING EXPENSES						
			00							OPERATING EXPENSES					
				00							OPERATING EXPENSES				
						70000000									OPERATING EXPENSES
		20							Salaries, Wages and Allowances						
			10							Salaries, Wages and Allowances					
				00							Salaries, Wages and Allowances				
						70201000									Salaries, Wages and Allowances
				01							Salaries and Wages				
						70201001									Salaries and Wages
				02							13th Month Pay				
						70201002									13th Month Pay
				03							Overtime Pay				
						70201003									Overtime Pay
				04							Cost of Living Allowance (COLA)				
						70201004									Cost of Living Allowance (COLA)
			20								Administrative and Supervision Fee				
				00								Administrative and Supervision Fee			
						70202000									Administrative and Supervision Fee
			30								Depreciation				

			04								Courier Services - Docs and Envelopes			
						70206004								Courier Services - Docs and Envelopes
		80								Light and Water				
			00							Light and Water				
						70208000								Light and Water
		90								Employee Benefits				
			01							Employee Benefits				
						70209001								Employee Benefits
			09							Commission Expense-Employee				
						70209009								Commission Expense-Employee
	21								Management Bonus					
		10							Management Bonus					
			00							Management Bonus				
						70211000								Management Bonus
		40								Retirement Expense				
			00							Retirement Expense				
						70214000								Retirement Expense
		50								Office Supplies and Print				
			00							Office Supplies and Print				
						70215000								Office Supplies and Print
			02							Copier and Printing				
						70215002								Copier and Printing
		60								Meetings and Conferences				

			00							Meetings and Conferences			
						70216000							Meetings and Conferences
		70							Christmas and Anniversary Expense				
			00						Christmas and Anniversary Expense				
						70217000							Christmas and Anniversary Expense
		80							SSS, PHIC, HDMF Contribution				
			00						SSS, PHIC, HDMF Contribution				
						70218000							SSS, PHIC, HDMF Contribution
			01						Philhealth Contribution				
						70218001							Philhealth Contribution
			02						PAG-IBIG Contribution				
						70218002							PAG-IBIG Contribution
			03						SSS Contribution				
						70218003							SSS Contribution
		90							Rental Expense				
			00						Rental Expense				
						70219000							Rental Expense
	22							Audit and Other Professional Fees					
		10						Audit and Other Professional Fees					
			01						Audit and Other Professional Fees				
						70221001							Audit and Other Professional Fees

			02								Legal Fees			
						70221002								Legal Fees
		20								Insurance Expense				
			00							Insurance Expense				
						70222000								Insurance Expense
	30									Gasoline and Oil				
		30								Gasoline and Oil				
			00							Gasoline and Oil				
						70303000								Gasoline and Oil
		40								Dues and Subscriptions				
			00							Dues and Subscriptions				
						70304000								Dues and Subscriptions
		70								Repairs and Maintenance - Computer Equipment				
			01							Repairs and Maintenance - Computer Equipment				
						70307001								Repairs and Maintenance - Computer Equipment
			02							Repairs and Maintenance - Furnitures and Fixtures				
						70307002								Repairs and Maintenance - Furnitures and
			03							Repairs and Maintenance - Vehicles				
						70307003								Repairs and Maintenance - Vehicles
		80								Security Services				
			00							Security Services				

