



CITY GOVERNMENT OF PASSI
Province of Iloilo

Cash Flow Accounts

Activity	Cash Flow Accounts	Debit	Credit
(100) CASH FLOWS FROM OPERATING ACTIVITIES			
(101) Cash Inflows			
(104) Collection from Taxpayers			
COL002 - Collection of Tax Revenues - Tax Revenue - Individual and Corporations			
COL003 - Collection of Property Taxes			
COL004 - Collection of Taxes on Goods and Services			
COL008 - Collection of Tax Revenue - Fines and Penalties			
COL009 - Collection from Share from Taxes/ National Wealth			
DPR001 - Collection and Sharing of RPT & SET Receivables			
(103) Share from Internal Revenue Allotment			
COL045 - Receipts of Internal Revenue Allotments (IRA)			
(105) Receipts from business/service income			
COL010 - Collection from Service Income, Permits and Licenses			
COL012 - Collection from Business Income and Other Income			
COL019 - Collection of Miscellaneous Income			
COL020 - Collection of Non-Operating Income			
(115) Collection of Receivables			
COL021 - Collections from Accounts Receivable /and Note Receivable			
COL024 - Collections from Loans and Receivables			
COL025 - Collection of Lease Receivable			
COL026 - Collection of Receivables from Audit Disallowances			
COL027 - Collections of Other Receivables			
COL030 - Collection of Inter Agency Receivables			
COL056 - Collection of Long Term Loans Receivables			
(216) Receipt of Fund for Project Implementation			
(107) Receipt of Dividend			
COL047 - Collection of Dividend Income			
(106) Receipt of Interest Income			
COL022 - Proceeds from Interest Income			
(108) Other Receipts			
COL013 - Receipts of Assistance and Subsidies			
COL015 - Receipts of Transfers			
COL016 - Receipts of Shares, Grants and Donations			
COL018 - Recognition of Gains and Reversal of Impairment Losses			
COL028 - Collections of Intra Agency Fund Transfers			



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	COL029 - Receipt of refund from Cash Advances		
	COL031 - Receipts from Trust Liabilities		
	COL032 - Receipts from Other Deferred Credits		
	COL034 - Receipt of Unearned Revenues		
	COL035 - Refund of Overpayment of Personnel Services		
	COL036 - Refund from Overpayment of Maintenance and Other Operating Expenses		
	COL037 - Receipt of refund of Cash Shortages		
	COL040 - Collection from Miscellaneous Receipts		
	COL043 - Restitution of Cash Shortage of Cash Collecting / Disbursing Officer		
	COL044 - Collections from Trade Accounts Receivable		
	COL046 - Receipt of Intra Agency Fund Transfer		
	COL060 - Foreign exchange Income		
	COL061 - Receipt of Funds for Implementation of Projects		
(114) Adjustments			
	COL033 - Receipt of Unused Petty Cash Fund		
	COL041 - Restoration of Cash from Staled/Cancelled Checks/Dishonored/Returned Checks		
	OADJ007 - Transfer of Cash Balance from GF Poper to 5%DRRM/20%Dev.Fund (vice versa)		
(102) Cash Outflows			
(113) Payment of Expenses			
	DISB001 - Payment of Salaries and Wages thru Bank		
	DISB002 - Payment of Allowances Other Compensation		
	DISB003 - Payment of Personnel Benefit Contributions		
	DISB004 - Payment of Other Personnel Benefits		
	DISB005 - Payment / Reimbursement of Travelling Expenses		
	DISB008 - Payment /reimbursement for the Purchase of Supplies and Materials for Consumption		
	DISB010 - Payment for Utility Expenses		
	DISB011 - Payment for Communication Expenses		
	DISB012 - Payment for Rewards and Prizes		
	DISB013 - Payment for Survey, Research and Development Expenses		
	DISB014 - Payment for Generation, Transmission and Distribution Expenses		
	DISB015 - Payment for Confidential, Intelligenceand Extraordinary Expenses		
	DISB016 - Payment for Professional Expenses		
	DISB019 - Payment for General Services		
	DISB020 - Payment for Repairs and Maintenance		



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	DISB023 - Payment for Taxes, Insurance Premiums and Other Fees		
	DISB024 - Payment for Maintenance and Other Operating Expenses		
	DISB025 - Payment for Financial Expenses		
	DISB026 - Payment for Purchase of Direct Materials		
(109) Payments to Suppliers/Creditors			
	DISB027 - Advance Payment to Procurement Service (PS)		
	DISB033 - Payment for Prepaid Expenses		
	DISB035 - Payment for Current Year's Accounts Payable		
	DISB051 - Payment for Payable Accounts		
	DISB061 - Payment of the Purchase of Inventories for Sale		
	DISB062 - Purchase of Inventories for Distribution		
	DISB066 - Advances to Contractors		
	DISB067 - Payment for Inventories for Consumption		
	DISB068 - Payment for Prior Year's Accounts Payable		
	DISB072 - Payment for Prior Year's Expenses		
(110) Payments to Employees			
	DISB006 - Grant of Cash Advance		
(111) Interest Expenses			
	DISB070 - Payment of Interest Expense		
(112) Other Disbursements			
	DISB021 - Payment for Financial Assistance and Subsidy		
	DISB022 - Payment for Transfers		
	DISB029 - Establishment of Petty Cash Fund		
	DISB030 - Remittance/Refund of BIR, Government's Share for Life and Retirement, Pag-Ibig, and Philhealth Contributions, and other payables		
	DISB031 - Remittance of Taxes Withheld from Suppliers, Contractors and Other Creditors		
	DISB032 - Replenishment of Petty Cash Fund		
	DISB053 - Payment for Inter Agency Payables		
	DISB054 - Payment for Intra Agency Payables		
	DISB055 - Payment for Trust Liabilities		
	DISB060 - Payment for Sinking Fund		
	DISB065 - Advances to Other NGAs/LGUs/GOCCs for purchase of goods and services as authorized by law		
	DISB071 - Remittance of share to Province/Barangay		
(116) Adjustments			
	MISC001 - Cash Shortages of Treasurer		
	MISC008 - Adjustments and Deposits/Disbursements to Wrong Fund		



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(200) CASH FLOWS FROM INVESTING ACTIVITIES			
(201) Cash Inflows			
(209) Proceeds from Sale of Investment Property	COL049 - Proceeds from sale of investment property		
(203) Proceeds from Sale/Disposal of Property, Plant and Equipment	COL048 - Cash proceeds from the sale/disposal of equipment and other PPE		
(204) Proceeds from Sale of Investments	COL050 - Proceeds from sale of investments		
(205) Collection of Principal on Loans to Other Entities			
(210) Proceeds from Matured/Return of Investments	COL051 - Proceeds from Matured Investments		
(211) Collection of Long Term-Loan	COL056 - Collection of Long Term Loans Receivables		
(202) Cash Outflows			
(212) Purchase/Construction of Investments Property	DISB057 - Payment for purchase/construction of investment property		
(206) Purchase/Construction of Property, Plant and Equipment Infrastructures			
DISB036 - Cash Purchase of Land and Land Improvements			
DISB037 - Cash purchase of Infrastructure Assets			
DISB038 - Cash Purchase for Buildings and Other Structures			
DISB039 - Cash Purchase of Machinery and Equipment			
DISB040 - Cash Purchase for Transportation Equipment			
DISB041 - Cash Payment for Leased Assets			
DISB043 - Cash Payment for Leased Assets Improvements			
DISB044 - Cash payment for Progress Billing for Contruction in Progress			
DISB046 - Cash Payment for Service Concession Assets			
DISB047 - Cash Purchase for Other Property, Plant and Equipment			
(213) Investments			
DISB058 - Investments in Stocks/Bonds/Joint Venture			
(214) Purchase of Bearer Biological Assets			
DISB064 - Purchase of Biological Assets			
(215) Purchase of Intangible Assets			
DISB049 - Cash Payment for Intangible Assets			
DISB050 - Cash Payment for Service Concession Assets - Intangible Assets			
(208) Grant of Loans			



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	DISB056 - Granting of Loan to LGUs, NGOs/POs and Others		
(300) CASH FLOWS FROM FINANCING ACTIVITIES			
(301) Cash Inflows			
(303) Proceeds from Issuance of Bills and Bonds			
COL058 - Proceeds from Issuance of Bills and Bonds			
(304) Proceeds from Domestic and Foreign Loans			
COL052 - Proceeds from Domestic and foreign long-term loans			
COL054 - Proceeds from Foreign Loans			
COL055 - Proceeds from Domestic Loans			
(302) Cash Outflows			
(307) Payment for Long-Term Liabilities			
(305) Retirement/Redemption of Debt Securities			
DISB069 - Retirement of Bonds			
(306) Payment of Loan Amortization			
DISB052 - Payment for Bills/Bonds/Loans Payable			