



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: COL002	Transaction Type	: Collections
Template Description	Collection of Tax Revenues - Tax Revenue - Individual and Corporations		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Professional Tax			40101020
Community Tax			40101050
REFERENCE DOCUMENTS			
Official Receipt			0119
Report of Collections and Deposits (RCD)			0160

Template Code	: COL003	Transaction Type	: Collections
Template Description	Collection of Property Taxes		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Cash in Bank - Local Currency, Current Account			10102010
Due from Other Funds			10304050
Other Deferred Credits			20501990
Discount on Real Property Tax - Basic			40102041
Discount on Special Education Tax			40102051
Real Property Transfer Tax			40102080
Cash Local Treasury			10101010
Due from Other Funds			10304050
Due to LGUs			20201070
Due to Other Funds			20301010
Other Deferred Credits			20501990
Prior Period Adjustment			30101020
Real Property Tax - Basic			40102040
Special Education Tax			40102050
Special Levy on Idle Lands			40102060
Special Levy on Lands Benefited by Public Works Projects			40102070
Real Property Transfer Tax			40102080
Tax Revenue - Fines and Penalties - Property Taxes			40105020
REFERENCE DOCUMENTS			
Official Receipt			0119
Report of Collections and Deposits (RCD)			0160



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: COL004	Transaction Type	: Collections
Template Description	Collection of Taxes on Goods and Services		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Franchise Tax			40103070
Business Tax			40103030
Tax on Sand, Gravel and Other Quarry Products			40103040
Tax on Delivery Vans and Trucks			40103050
Amusement Tax			40103060
Franchise Tax			40103070
Printing and Publication Tax			40103080
Other Taxes			40104990
REFERENCE DOCUMENTS			
Official Receipt			0119
Report of Collections and Deposits (RCD)			0160

Template Code	: COL008	Transaction Type	: Collections
Template Description	Collection of Tax Revenue - Fines and Penalties		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Tax Revenue - Fines and Penalties - Taxes on Individual and Corporation			40105010
Tax Revenue - Fines and Penalties - Property Taxes			40105020
Tax Revenue - Fines and Penalties - Taxes on Goods and Services			40105030
REFERENCE DOCUMENTS			
Official Receipt			0119
Report of Collections and Deposits (RCD)			0160

Template Code	: COL009	Transaction Type	: Collections
Template Description	Collection from Share from Taxes/ National Wealth		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Cash in Bank - Local Currency, Current Account			10102010
Share from Expanded Value Added Tax			40106020
Share from National Wealth			40106030
Share from Tobacco Excise Tax (RA 7171 and 8240)			40106040



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: COL009	Transaction Type	: Collections
Template Description	Collection from Share from Taxes/ National Wealth		
Applies to the following Book/s	General Fund, Special Education Fund		
Share from Economic Zones			40106050
REFERENCE DOCUMENTS			
Official Receipt			0119
Report of Collections and Deposits (RCD)			0160

Template Code : COL010		Transaction Type : Collections
Template Description : Collection from Service Income, Permits and Licenses		
Applies to the following Book/s	General Fund, Special Education Fund	
ACCOUNTING ENTRIES		
Cash Local Treasury		10101010
Clearance and Certification Fees		40201040
Rent Income		40202050
Other Business Income		40202990
Permit Fees		40201010
Registration Fees		40201020
Registration Plates, Tags and Stickers Fees		40201030
Clearance and Certification Fees		40201040
Supervision and Regulation Enforcement Fees		40201070
Inspection Fees		40201100
Verification and Authentication Fees		40201110
Processing Fees		40201130
Occupation Fees		40201140
Fishery Rental, Fees and Charges		40201150
Fees for Sealing and Licensing of Weights and Measures		40201160
Fines and Penalties - Service Income		40201980
Other Service Income		40201990
School Fees		40202010
Affiliation Fees		40202020
Seminar/Training Fees		40202040
Rent Income		40202050
Road Network Fees		40202080
Garbage Fees		40202190
Other Business Income		40202990
REFERENCE DOCUMENTS		
Official Receipt		0119



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: COL010	Transaction Type	: Collections
Template Description	Collection from Service Income, Permits and Licenses		
Applies to the following Book/s	General Fund, Special Education Fund		
Report of Collections and Deposits (RCD)			0160

Template Code	: COL012	Transaction Type	: Collections
Template Description	Collection from Business Income and Other Income		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Receipts from Market Operations			40202140
Sales Discounts			40202181
School Fees			40202010
Affiliation Fees			40202020
Seminar/Training Fees			40202040
Rent Income			40202050
Communication Network Fees			40202060
Transportation System Fees			40202070
Road Network Fees			40202080
Waterworks System Fees			40202090
Power Supply System Fees			40202100
Seaport System Fees			40202110
Parking Fees			40202120
Receipts from Operation of Hostels/Dormitories and Other Like Facilities			40202130
Receipts from Market Operations			40202140
Receipts from Slaughterhouse Operations			40202150
Receipts from Cemetery Operations			40202160
Receipts from Printing and Publication			40202170
Sales Revenue			40202180
Garbage Fees			40202190
Hospital Fees			40202200
Dividend Income			40202210
Interest Income			40202220
Service Concession Revenue			40202230
Other Service Concession Revenue			40202240
Lease Revenue			40202250
Share in the Profit of Joint Venture			40202260
Fines and Penalties - Business Income			40202980



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: COL012	Transaction Type	: Collections
Template Description	Collection from Business Income and Other Income		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Other Business Income			40202990
REFERENCE DOCUMENTS			
Official Receipt			0119
Report of Collections and Deposits (RCD)			0160

Template Code	: COL013	Transaction Type	: Collections
Template Description	Receipts of Assistance and Subsidies		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Subsidy from National Government			40301010
Subsidy from Local Government Units			40301020
Subsidy from Government-Owned and/or Controlled Corporations			40301030
Subsidy from Other Funds			40301040
Subsidy from General Fund Proper/Other Special Accounts			40301050
Subsidy from Other Local Economic Enterprise			40301060
REFERENCE DOCUMENTS			
Official Receipt			0119
Report of Collections and Deposits (RCD)			0160

Template Code	: COL015	Transaction Type	: Collections
Template Description	Receipts of Transfers		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Transfers from General Fund of LGU Counterpart/Equity Share			40302010
Transfers from General Fund of Unspent DRRMF			40302020
REFERENCE DOCUMENTS			
Official Receipt			0119
Report of Collections and Deposits (RCD)			0160

Template Code	: COL016	Transaction Type	: Collections
Template Description	Receipts of Shares, Grants and Donations		
Applies to the following Book/s	General Fund, Special Education Fund		



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: COL016	Transaction Type	: Collections
Template Description	Receipts of Shares, Grants and Donations		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Share from PAGCOR			40401010
Share from PCSO			40401020
Grants and Donations in Cash			40402010
Grants from Concessionary loans			40402030
REFERENCE DOCUMENTS			
Official Receipt			0119
Report of Collections and Deposits (RCD)			0160

Template Code	: COL018	Transaction Type	: Collections
Template Description	Recognition of Gains and Reversal of Impairment Losses		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Gain from Changes in Fair Value of Financial Instruments			40501010
Gain on Foreign Exchange (FOREX)			40501020
Gain on Sale of Investments			40501030
Gain on Sale of Investment Property			40501040
Gain on Sale of Property, Plant and Equipment			40501050
Gain on Initial Recognition of Biological Assets			40501060
Gain on Sale of Biological Assets			40501070
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Physical Change			40501080
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change			40501090
Gain from Initial Recognition of Agricultural Produce			40501100
Reversal of Impairment Losses			40501120
Other Gains			40501990
REFERENCE DOCUMENTS			
Official Receipt			0119
Report of Collections and Deposits (RCD)			0160

Template Code	: COL019	Transaction Type	: Collections
Template Description	Collection of Miscellaneous Income		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: COL019	Transaction Type	: Collections
Template Description	Collection of Miscellaneous Income		
Applies to the following Book/s	General Fund, Special Education Fund		
Cash Local Treasury			10101010
Sales Revenue			40202180
Miscellaneous Income			40601010
REFERENCE DOCUMENTS			
Official Receipt			0119
Report of Collections and Deposits (RCD)			0160

Template Code	: COL020	Transaction Type	: Collections
Template Description	Collection of Non-Operating Income		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties			40701010
REFERENCE DOCUMENTS			
Official Receipt			0119
Report of Collections and Deposits (RCD)			0160

Template Code	: COL021	Transaction Type	: Collections
Template Description	Collections from Accounts Receivable /and Note Receivable		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Accounts Receivable			10301010
Notes Receivable			10301040
Other Receivables			10306990
Interest Income			40202220
REFERENCE DOCUMENTS			
Official Receipt			0119
Report of Collections and Deposits (RCD)			0160
Cash Examination Report by the Auditor			0171

Template Code	: COL022	Transaction Type	: Collections
Template Description	Proceeds from Interest Income		
Applies to the following Book/s	General Fund, Special Education Fund		



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: COL022	Transaction Type	: Collections
Template Description	: Proceeds from Interest Income		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Cash in Bank - Local Currency, Current Account			10102010
Interest Income			40202220
REFERENCE DOCUMENTS			
Official Receipt			0119
Report of Collections and Deposits (RCD)			0160

Template Code	: COL024	Transaction Type	: Collections
Template Description	Collections from Loans and Receivables		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Accounts Receivable			10301010
Real Property Tax Receivable			10301020
Special Education Tax Receivable			10301030
Notes Receivable			10301040
Loans Receivable - Government-Owned and/or Controlled Corporations			10301050
Loans Receivable - Local Government Units			10301060
Interests Receivable			10301070
Dividends Receivable			10301080
Loans Receivable - Others			10301990
Motor Vehicles			10706010
Trains			10706020
REFERENCE DOCUMENTS			
Official Receipt			0119
Report of Collections and Deposits (RCD)			0160
Returned Check			0179
Notice of Dishonor			0180
Bank Debit Memo			0195

Template Code	: COL025	Transaction Type	: Collections
Template Description	Collection of Lease Receivable		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: COL025	Transaction Type	: Collections
Template Description	Collection of Lease Receivable		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Operating Lease Receivable			10302010
Finance Lease Receivable			10302020
Due to BIR			20201010
REFERENCE DOCUMENTS			
Official Receipt			0119
Report of Collections and Deposits (RCD)			0160

Template Code	: COL026	Transaction Type	: Collections
Template Description	Collection of Receivables from Audit Disallowances		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Receivables - Disallowances/Charges			10306010
REFERENCE DOCUMENTS			
Official Receipt			0119
Report of Collections and Deposits (RCD)			0160

Template Code	: COL027	Transaction Type	: Collections
Template Description	Collections of Other Receivables		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Due from Officers and Employees			10306020
Due from Non-Government Organizations/People's Organizations			10306030
Other Receivables			10306990
Due to BIR			20201010
Due to GSIS			20201020
REFERENCE DOCUMENTS			
Official Receipt			0119
Report of Collections and Deposits (RCD)			0160

Template Code	: COL028	Transaction Type	: Collections
Template Description	Collections of Intra Agency Fund Transfers		
Applies to the following Book/s	General Fund, Special Education Fund, T		



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: COL028	Transaction Type	: Collections
Template Description	Collections of Intra Agency Fund Transfers		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Due from Other Funds			10304050
Due from Special Accounts			10304060
Due from Local Economic Enterprise			10304070
REFERENCE DOCUMENTS			
Official Receipt			0119
Report of Collections and Deposits (RCD)			0160

Template Code	: COL029	Transaction Type	: Collections
Template Description	Receipt of refund from Cash Advances		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Advances for Operating Expenses			10305010
Advances for Payroll			10305020
Advances to Special Disbursing Officer			10305030
Advances to Officers and Employees			10305040
Due from Officers and Employees			10306020
Due to Officers and Employees			20101020
REFERENCE DOCUMENTS			
Official Receipt			0119
Report of Collections and Deposits (RCD)			0160
Bill			0181

Template Code	: COL030	Transaction Type	: Collections
Template Description	Collection of Inter Agency Receivables		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Cash in Bank - Local Currency, Current Account			10102010
Due from National Government Agencies			10303010
Due from Government-Owned and/or Controlled Corporations			10303020
Due from Local Government Units			10303030
Due from Joint Venture			10303040



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: COL030	Transaction Type	: Collections
Template Description	Collection of Inter Agency Receivables		
Applies to the following Book/s	General Fund, Special Education Fund, T		
REFERENCE DOCUMENTS			
Official Receipt			0119
Report of Collections and Deposits (RCD)			0160

Template Code	: COL031	Transaction Type	: Collections
Template Description	Receipts from Trust Liabilities		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Cash in Bank - Local Currency, Current Account			10102010
Cash in Bank - Foreign Currency, Current Account			10103010
Due to NGAs			20201050
Due to GOCCs			20201060
Due to LGUs			20201070
Due to Other Funds			20301010
Trust Liabilities			20401010
Trust Liabilities - Disaster Risk Reduction and Management Fund			20401020
Bail Bonds Payable			20401030
Guaranty/Security Deposits Payable			20401040
Customers' Deposits Payable			20401050
Other Payables			29999990
REFERENCE DOCUMENTS			
Official Receipt			0119
Liquidation Report			0127
Report of Collections and Deposits (RCD)			0160

Template Code	: COL032	Transaction Type	: Collections
Template Description	Receipts from Other Deferred Credits		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Other Deferred Credits			20501990
REFERENCE DOCUMENTS			
Official Receipt			0119
Report of Collections and Deposits (RCD)			0160



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: COL033	Transaction Type	: Collections
Template Description	Receipt of Unused Petty Cash Fund		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Petty Cash			10101020
REFERENCE DOCUMENTS			
Official Receipt			0119
Report of Collections and Deposits (RCD)			0160

Template Code	: COL034	Transaction Type	: Collections
Template Description	Receipt of Unearned Revenues		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Discount on Advance Payments			10502010
Deferred Real Property Tax			20501010
Deferred Finance Lease Revenue			20501030
Deferred Service Concession Revenue			20501040
Unearned Revenue - Investment Property			20501050
Other Deferred Credits			20501990
REFERENCE DOCUMENTS			
Official Receipt			0119
Report of Collections and Deposits (RCD)			0160

Template Code	: COL035	Transaction Type	: Collections
Template Description	Refund of Overpayment of Personnel Services		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Due to BIR			20201010
Advances for Payroll			10305020
Salaries and Wages - Regular			50101010
Salaries and Wages - Casual/Contractual			50101020
Personal Economic Relief Allowance (PERA)			50102010
REFERENCE DOCUMENTS			
Official Receipt			0119



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: COL035	Transaction Type	: Collections
Template Description	Refund of Overpayment of Personnel Services		
Applies to the following Book/s	General Fund, Special Education Fund		
Report of Collections and Deposits (RCD)			0160

Template Code	: COL036	Transaction Type	: Collections
Template Description	Refund from Overpayment of Maintenance and Other Operating Expenses		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Advances for Operating Expenses			10305010
Training Expenses			50202010
Other Maintenance and Operating Expenses			50299990
REFERENCE DOCUMENTS			
Official Receipt			0119
Report of Collections and Deposits (RCD)			0160

Template Code	: COL037	Transaction Type	: Collections
Template Description	Receipt of refund of Cash Shortages		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Advances for Operating Expenses			10305010
Advances for Payroll			10305020
Due from Officers and Employees			10306020
REFERENCE DOCUMENTS			
Official Receipt			0119
Report of Collections and Deposits (RCD)			0160

Template Code	: COL040	Transaction Type	: Collections
Template Description	Collection from Miscellaneous Receipts		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Miscellaneous Income			40601010
REFERENCE DOCUMENTS			
Official Receipt			0119



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: COL040	Transaction Type	: Collections
Template Description	Collection from Miscellaneous Receipts		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Report of Collections and Deposits (RCD)			0160

Template Code	: COL041	Transaction Type	: Collections
Template Description	Restoration of Cash from Staled/Cancelled Checks/Dishonored/Returned Checks		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Cash in Bank - Local Currency, Current Account			10102010
Cash in Bank - Local Currency, Current Account			10102010
Accounts Payable			20101010
Due to Officers and Employees			20101020
Other Payables			29999990
Traveling Expenses - Local			50201010
Telephone Expenses			50205020
Internet Subscription Expenses			50205030
REFERENCE DOCUMENTS			
Official Receipt			0119
Report of Collections and Deposits (RCD)			0160

Template Code	: COL043	Transaction Type	: Collections
Template Description	Restitution of Cash Shortage of Cash Collecting / Disbursing Officer		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Cash in Bank - Local Currency, Current Account			10102010
Due from Officers and Employees			10306020
REFERENCE DOCUMENTS			
Official Receipt			0119
Report of Collections and Deposits (RCD)			0160

Template Code	: COL044	Transaction Type	: Collections
Template Description	Collections from Trade Accounts Receivable		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: COL044	Transaction Type	: Collections
Template Description	Collections from Trade Accounts Receivable		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Cash Local Treasury			10101010
Accounts Receivable			10301010
Interest Income			40202220

Template Code	: COL045	Transaction Type	: Collections
Template Description	Receipts of Internal Revenue Allotments (IRA)		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Cash in Bank - Local Currency, Current Account			10102010
Share from Internal Revenue Collections (IRA)			40106010
Subsidy from National Government			40301010

Template Code	: COL046	Transaction Type	: Collections
Template Description	Receipt of Intra Agency Fund Transfer		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Cash in Bank - Local Currency, Current Account			10102010
Due from Other Funds			10304050
Due to Other Funds			20301010
Due to Special Accounts			20301020
Due to Local Economic Enterprises			20301030

Template Code	: COL047	Transaction Type	: Collections
Template Description	Collection of Dividend Income		
Applies to the following Book/s			
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Accountable Forms Expenses			50203020

Template Code	: COL048	Transaction Type	: Collections
Template Description	Cash proceeds from the sale/disposal of equipment and other PPE		
Applies to the following Book/s	General Fund		



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: COL048	Transaction Type	: Collections
Template Description	Cash proceeds from the sale/disposal of equipment and other PPE		
Applies to the following Book/s	General Fund		

ACCOUNTING ENTRIES	
Cash Local Treasury	10101010
Cash in Bank - Local Currency, Current Account	10102010
Accumulated Depreciation - Machinery	10705011
Accumulated Depreciation - Office Equipment	10705021
Accumulated Depreciation - Information and Communication Technology Equipment	10705031
Accumulated Depreciation - Agricultural and Forestry Equipment	10705041
Accumulated Depreciation - Airport Equipment	10705061
Accumulated Depreciation - Communication Equipment	10705071
Accumulated Depreciation - Construction and Heavy Equipment	10705081
Accumulated Depreciation - Motor Vehicles	10706011
Accumulated Depreciation - Aircrafts and Aircrafts Ground Equipment	10706031
Accumulated Depreciation - Furniture and Fixtures	10707011
Loss on Sale of Property, Plant and Equipment	50504040
Machinery	10705010
Office Equipment	10705020
Information and Communication Technology Equipment	10705030
Construction and Heavy Equipment	10705080
Motor Vehicles	10706010
Furniture and Fixtures	10707010
Gain on Sale of Property, Plant and Equipment	40501050

Template Code	: COL049	Transaction Type	: Collections
Template Description	Proceeds from sale of investment property		
Applies to the following Book/s			

ACCOUNTING ENTRIES	
Cash Local Treasury	10101010
Cash in Bank - Local Currency, Current Account	10102010
Loss on Sale of Investment Property	50504030
Investment Property, Land	10601010
Investment Property, Buildings	10601020
Gain on Sale of Investment Property	40501040



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: COL050	Transaction Type	: Collections
Template Description	Proceeds from sale of investments		
Applies to the following Book/s			

ACCOUNTING ENTRIES	
Cash Local Treasury	10101010
Cash in Bank - Local Currency, Current Account	10102010
Loss on Sale of Investments	50504020
Investments in Bonds-Local	10203020
Investments in Stocks	10204010
Investments in Bonds	10204020
Gain on Sale of Investments	40501030

Template Code	: COL051	Transaction Type	: Collections
Template Description	Proceeds from Matured Investments		
Applies to the following Book/s			

ACCOUNTING ENTRIES	
Cash in Bank - Local Currency, Current Account	10102010
Investments in Stocks	10204010
Investments in Bonds	10204020
Investments in Joint Venture	10206010

Template Code	: COL052	Transaction Type	: Collections
Template Description	Proceeds from Domestic and foreign long-term loans		
Applies to the following Book/s	General Fund, Special Education Fund, T		

ACCOUNTING ENTRIES	
Cash Local Treasury	10101010
Cash in Bank - Local Currency, Current Account	10102010
Bonds Payable - Domestic	20102020
Loans Payable - Domestic	20102040
Loans Payable - Foreign	20102050

Template Code	: COL053	Transaction Type	: Collections
Template Description	Proceeds from Issuance of Notes Payable		
Applies to the following Book/s			

ACCOUNTING ENTRIES	
Cash Local Treasury	10101010
Cash in Bank - Local Currency, Current Account	10102010



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: COL053	Transaction Type	: Collections
Template Description	: Proceeds from Issuance of Notes Payable		
Applies to the following Book/s			
Notes Payable			20101040

Template Code	: COL054	Transaction Type	: Collections
Template Description	: Proceeds from Foreign Loans		
Applies to the following Book/s			
ACCOUNTING ENTRIES			
Cash in Bank - Local Currency, Current Account			10102010
Cash in Bank - Foreign Currency, Current Account			10103010
Loans Payable - Foreign			20102050

Template Code	: COL055	Transaction Type	: Collections
Template Description	: Proceeds from Domestic Loans		
Applies to the following Book/s			
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Cash in Bank - Local Currency, Current Account			10102010
Loans Payable - Domestic			20102040

Template Code	: COL056	Transaction Type	: Collections
Template Description	Collection of Long Term Loans Receivables		
Applies to the following Book/s			
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Cash in Bank - Local Currency, Current Account			10102010
Loans Receivable - Others			10301990

Template Code	: COL057	Transaction Type	: Collections
Template Description	Collection of principal amount on loans to other entities		
Applies to the following Book/s			
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Cash in Bank - Local Currency, Current Account			10102010
Loans Receivable - Government-Owned and/or Controlled Corporations			10301050
Loans Receivable - Local Government Units			10301060



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	:	COL058	Transaction Type	:	Collections
Template Description	:	Proceeds from Issuance of Bills and Bonds			
Applies to the following Book/s					
ACCOUNTING ENTRIES					
Cash Local Treasury					10101010
Cash in Bank - Local Currency, Current Account					10102010
Cash in Bank - Local Currency, Savings Account					10102020
Bonds Payable - Domestic					20102020

Template Code	:	COL059	Transaction Type	:	Collections
Template Description	:	Receipt of Performance Bond in Cash			
Applies to the following Book/s					
ACCOUNTING ENTRIES					
Cash Local Treasury					10101010
Bail Bonds Payable					20401030

Template Code	:	COL060	Transaction Type	:	Collections
Template Description	:	Foreign exchange Income			
Applies to the following Book/s					
ACCOUNTING ENTRIES					
Cash in Bank - Local Currency, Current Account					10102010
Cash in Bank - Foreign Currency, Current Account					10103010
Gain on Foreign Exchange (FOREX)					40501020

Template Code	:	COL061	Transaction Type	:	Collections
Template Description	:	Receipt of Funds for Implementation of Projects			
Applies to the following Book/s		Trust Fund			
ACCOUNTING ENTRIES					
Cash Local Treasury					10101010
Cash in Bank - Local Currency, Current Account					10102010
Cash in Bank - Foreign Currency, Current Account					10103010
Due to NGAs					20201050
Due to GOCCs					20201060
Due to LGUs					20201070
Other Payables					29999990



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DEP001	Transaction Type	: Deposits
Template Description	Deposits of Collections		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Cash in Bank - Local Currency, Current Account			10102010
Cash in Bank - Local Currency, Savings Account			10102020
Cash in Bank - Local Currency, Time Deposits			10201010
Cash Local Treasury			10101010
Cash in Bank - Local Currency, Current Account			10102010
REFERENCE DOCUMENTS			
Validated Deposit Slip			0122
Report of Collections and Deposits (RCD)			0160

Template Code	: DISB001	Transaction Type	: Disbursement
Template Description	Payment of Salaries and Wages thru Bank		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Cash in Bank - Local Currency, Current Account			10102010
Due from Officers and Employees			10306020
Due to Officers and Employees			20101020
Salaries and Wages - Regular			50101010
Salaries and Wages - Casual/Contractual			50101020
Personal Economic Relief Allowance (PERA)			50102010
Representation Allowance (RA)			50102020
Transportation Allowance (TA)			50102030
Subsistence Allowance			50102050
Laundry Allowance			50102060
Hazard Pay			50102110
Retirement and Life Insurance Premiums			50103010
Pag-IBIG Contributions			50103020
PhilHealth Contributions			50103030
Employees Compensation Insurance Premiums			50103040
Cash in Bank - Local Currency, Current Account			10102010
Due from Officers and Employees			10306020
Due to Officers and Employees			20101020
Due to BIR			20201010
Due to GSIS			20201020
Due to Pag-IBIG			20201030



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISB001	Transaction Type	: Disbursement
Template Description	Payment of Salaries and Wages thru Bank		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Due to PhilHealth			20201040
Other Payables			29999990
Salaries and Wages - Regular			50101010
Personal Economic Relief Allowance (PERA)			50102010
Retirement and Life Insurance Premiums			50103010
Pag-IBIG Contributions			50103020
PhilHealth Contributions			50103030
Employees Compensation Insurance Premiums			50103040
REFERENCE DOCUMENTS			
Daily Time Record			0069
Approved Payroll			0126
Disbursement Voucher (REQUIRED)			0141
Check (REQUIRED)			0192
Summary of Payroll			0222
Report of Check Issued (RCI)			0269

Template Code	: DISB002	Transaction Type	: Disbursement
Template Description	Payment of Allowances Other Compensation		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Representation Allowance (RA)			50102020
Transportation Allowance (TA)			50102030
Clothing/Uniform Allowance			50102040
Subsistence Allowance			50102050
Laundry Allowance			50102060
Quarters Allowance			50102070
Productivity Incentive Allowance			50102080
Overseas Allowance			50102090
Honoraria			50102100
Hazard Pay			50102110
Longevity Pay			50102120
Overtime and Night Pay			50102130
Year End Bonus			50102140
Cash Gift			50102150
Other Bonuses and Allowances			50102990



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISB002	Transaction Type	: Disbursement
Template Description	Payment of Allowances Other Compensation		
Applies to the following Book/s	General Fund, Special Education Fund		
Cash in Bank - Local Currency, Current Account			10102010
Due to BIR			20201010
REFERENCE DOCUMENTS			
Approved Payroll			0126
Check			0192
Report of Check Issued (RCI)			0269

Template Code	: DISB003	Transaction Type	: Disbursement
Template Description	Payment of Personnel Benefit Contributions		
Applies to the following Book/s	General Fund, Special Education Fund		
Retirement and Life Insurance Premiums			50103010
Pag-IBIG Contributions			50103020
PhilHealth Contributions			50103030
Employees Compensation Insurance Premiums			50103040
Provident/Welfare Fund Contributions			50103050
Accountable Forms Expenses			50203020
Disbursement Voucher			0141
Check			0192
Report of Check Issued (RCI)			0269

Template Code	: DISB004	Transaction Type	: Disbursement
Template Description	Payment of Other Personnel Benefits		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Due to Officers and Employees			20101020
Due to Joint Venture			20201080
Pension Benefits			50104010
Retirement Gratuity			50104020
Terminal Leave Benefits			50104030
Other Personnel Benefits			50104990
Cash in Bank - Local Currency, Current Account			10102010
Due from Officers and Employees			10306020
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Check			0192



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISB004	Transaction Type	: Disbursement
Template Description	Payment of Other Personnel Benefits		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Report of Check Issued (RCI)			0269

Template Code	: DISB005	Transaction Type	: Disbursement
Template Description	Payment / Reimbursement of Travelling Expenses		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Advances to Special Disbursing Officer			10305030
Due from Officers and Employees			10306020
Traveling Expenses - Local			50201010
Traveling Expenses - Foreign			50201020
Training Expenses			50202010
Accountable Forms Expenses			50203020
Postage and Courier Services			50205010
Cash Local Treasury			10101010
Cash in Bank - Local Currency, Current Account			10102010
Due to Officers and Employees			20101020
Due to BIR			20201010
Fines and Penalties - Service Income			40201980
REFERENCE DOCUMENTS			
Travel Order			0113
Approved Payroll			0126
Disbursement Voucher			0141
Check			0192
Report of Check Issued (RCI)			0269

Template Code	: DISB006	Transaction Type	: Disbursement
Template Description	Grant of Cash Advance		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Advances for Operating Expenses			10305010
Advances for Payroll			10305020
Advances to Special Disbursing Officer			10305030
Advances to Officers and Employees			10305040
Due from Officers and Employees			10306020
Cash Local Treasury			10101010



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISB006	Transaction Type	: Disbursement
Template Description	Grant of Cash Advance		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Petty Cash			10101020
Cash in Bank - Local Currency, Current Account			10102010
Due to Officers and Employees			20101020
REFERENCE DOCUMENTS			
Office Order			0090
Disbursement Voucher			0141
Check			0192
Report of Check Issued (RCI)			0269

Template Code	: DISB008	Transaction Type	: Disbursement
Template Description	Payment /reimbursement for the Purchase of Supplies and Materials for Consumption		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Other Receivables			10306990
Welfare Goods for Distribution			10402020
Office Supplies Inventory			10404010
Accountable Forms, Plates and Stickers Inventory			10404020
Non-Accountable Forms Inventory			10404030
Food Supplies Inventory			10404050
Drugs and Medicines Inventory			10404060
Medical, Dental and Laboratory Supplies Inventory			10404070
Fuel, Oil and Lubricants Inventory			10404080
Agricultural and Marine Supplies Inventory			10404090
Textbooks and Instructional Materials Inventory			10404100
Military, Police and Traffic Supplies Inventory			10404110
Chemical and Filtering Supplies Inventory			10404120
Other Supplies and Materials Inventory			10404990
Accounts Payable			20101010
Office Supplies Expenses			50203010
Accountable Forms Expenses			50203020
Food Supplies Expenses			50203050
Drugs and Medicines Expenses			50203070
Medical, Dental and Laboratory Supplies Expenses			50203080
Fuel, Oil and Lubricants Expenses			50203090
Textbooks and Instructional Materials Expenses			50203110



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISB008	Transaction Type	: Disbursement
Template Description	Payment /reimbursement for the Purchase of Supplies and Materials for Consumption		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Other Supplies and Materials Expenses			50203990
Cash in Bank - Local Currency, Current Account			10102010
Other Receivables			10306990
Accounts Payable			20101010
Due to Officers and Employees			20101020
Due to BIR			20201010
Guaranty/Security Deposits Payable			20401040
Fines and Penalties - Service Income			40201980
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Check			0192
Inspection and Acceptance Report			0197
Report of Check Issued (RCI)			0269

Template Code	: DISB010	Transaction Type	: Disbursement
Template Description	Payment for Utility Expenses		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Other Receivables			10306990
Water Expenses			50204010
Electricity Expenses			50204020
Cash in Bank - Local Currency, Current Account			10102010
Due to BIR			20201010
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Statement of Account			0150
Bill			0181
Check			0192
Report of Check Issued (RCI)			0269

Template Code	: DISB011	Transaction Type	: Disbursement
Template Description	Payment for Communication Expenses		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Other Receivables			10306990



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISB011	Transaction Type	: Disbursement
Template Description	Payment for Communication Expenses		
Applies to the following Book/s	General Fund, Special Education Fund		
Postage and Courier Services			50205010
Telephone Expenses			50205020
Internet Subscription Expenses			50205030
Cable, Satellite, Telegraph and Radio Expenses			50205040
Cash in Bank - Local Currency, Current Account			10102010
Accounts Receivable			10301010
Other Receivables			10306990
Accounts Payable			20101010
Due to BIR			20201010
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Check			0192
Report of Check Issued (RCI)			0269

Template Code	: DISB012	Transaction Type	: Disbursement
Template Description	Payment for Rewards and Prizes		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Awards/Rewards Expenses			50206010
Prizes			50206020
Cash in Bank - Local Currency, Current Account			10102010
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Check			0192

Template Code	: DISB013	Transaction Type	: Disbursement
Template Description	Payment for Survey, Research and Development Expenses		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Survey Expenses			50207010
Research, Exploration and Development Expenses			50207020
Cash in Bank - Local Currency, Current Account			10102010
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Check			0192



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISB014	Transaction Type	: Disbursement
Template Description	Payment for Generation, Transmission and Distribution Expenses		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Generation, Transmission and Distribution Expenses			50209010
Cash in Bank - Local Currency, Current Account			10102010
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Check			0192

Template Code	: DISB015	Transaction Type	: Disbursement
Template Description	Payment for Confidential, Intelligenceand Extraordinary Expenses		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Confidential Expenses		50210010	
Intelligence Expenses		50210020	
Extraordinary and Miscellaneous Expenses		50210030	
Cash in Bank - Local Currency, Current Account		10102010	
Due to BIR		20201010	
REFERENCE DOCUMENTS			
Disbursement Voucher		0141	
Check		0192	

Template Code	: DISB016	Transaction Type	: Disbursement
Template Description	Payment for Professional Expenses		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Legal Services			50211010
Auditing Services			50211020
Consultancy Services			50211030
Other Professional Services			50211990
Cash in Bank - Local Currency, Current Account			10102010
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Check			0192
Report of Check Issued (RCI)			0269



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISB019	Transaction Type	: Disbursement
Template Description	Payment for General Services		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Environment/Sanitary Services			50212010
Janitorial Services			50212020
Security Services			50212030
Other General Services			50212990
Cash in Bank - Local Currency, Current Account			10102010
Due to BIR			20201010
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Check			0192

Template Code	: DISB020	Transaction Type	: Disbursement
Template Description	Payment for Repairs and Maintenance		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Repairs and Maintenance - Investment Property			50213010
Repairs and Maintenance - Land Improvements			50213020
Repairs and Maintenance - Infrastructure Assets			50213030
Repairs and Maintenance - Buildings and Other Structures			50213040
Repairs and Maintenance - Machinery and Equipment			50213050
Repairs and Maintenance - Transportation Equipment			50213060
Repairs and Maintenance - Furniture and Fixtures			50213070
Repairs and Maintenance - Leased Assets			50213080
Repairs and Maintenance - Leased Assets Improvements			50213090
Repairs and Maintenance - Other Property, Plant and Equipment			50213990
Cash in Bank - Local Currency, Current Account			10102010
Due to BIR			20201010
Guaranty/Security Deposits Payable			20401040
Fines and Penalties - Service Income			40201980
REFERENCE DOCUMENTS			
Disbursement Voucher (REQUIRED)			0141
Check (REQUIRED)			0192
Obligation Request and Status (ORS) (REQUIRED)			0235
Report of Check Issued (RCI)			0269
Pre-Repair Inspection Report			0280



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISB020	Transaction Type	: Disbursement
Template Description	Payment for Repairs and Maintenance		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Post-repair Inspection Report	0315		

Template Code	: DISB021	Transaction Type	: Disbursement
Template Description	Payment for Financial Assistance and Subsidy		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Subsidy to NGAs			50214020
Subsidy to Other Local Government Units			50214030
Subsidy to Other Funds			50214060
Subsidy to General Fund Proper/Special Accounts			50214070
Subsidy to Local Economic Enterprises			50214080
Subsidies - Others			50214990
Donations			50299080
Cash in Bank - Local Currency, Current Account			10102010
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Check			0192
Report of Check Issued (RCI)			0269
Certificate of Eligibility			0308

Template Code	: DISB022	Transaction Type	: Disbursement
Template Description	: Payment for Transfers		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Cash in Bank - Local Currency, Current Account			10102010
Prior Period Adjustment			30101020
Transfers of Unspent Current Year DRRM Funds to the Trust Funds			50215010
Transfers for Project Equity Share/LGU Counterpart			50215020
Cash in Bank - Local Currency, Current Account			10102010
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Check			0192



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISB023	Transaction Type	: Disbursement
Template Description	Payment for Taxes, Insurance Premiums and Other Fees		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Taxes, Duties and Licenses			50216010
Fidelity Bond Premiums			50216020
Insurance Expenses			50216030
Cash in Bank - Local Currency, Current Account			10102010
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Check			0192
Report of Check Issued (RCI)			0269

Template Code	: DISB024	Transaction Type	: Disbursement
Template Description	Payment for Maintenance and Other Operating Expenses		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Due from Officers and Employees			10306020
Other Receivables			10306990
Accounts Payable			20101010
Guaranty/Security Deposits Payable			20401040
PhilHealth Contributions			50103030
Advertising Expenses			50299010
Printing and Publication Expenses			50299020
Representation Expenses			50299030
Transportation and Delivery Expenses			50299040
Rent Expenses			50299050
Membership Dues and Contributions to Organizations			50299060
Subscription Expenses			50299070
Donations			50299080
Other Maintenance and Operating Expenses			50299990
Cash in Bank - Local Currency, Current Account			10102010
Accounts Receivable			10301010
Other Receivables			10306990
Accounts Payable			20101010
Due to BIR			20201010
Due to Pag-IBIG			20201030
Due to PhilHealth			20201040



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISB024	Transaction Type	: Disbursement
Template Description	Payment for Maintenance and Other Operating Expenses		
Applies to the following Book/s	General Fund, Special Education Fund		
Due to Other Funds			20301010
Guaranty/Security Deposits Payable			20401040
Other Payables			29999990
Fines and Penalties - Service Income			40201980
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Check			0192
Report of Check Issued (RCI)			0269
Business Permit			0309
Certificate of Registration			0310
Program of Expenditure			0311

Template Code	: DISB025	Transaction Type	: Disbursement
Template Description	Payment for Financial Expenses		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Management Supervision/Trusteeship Fees			50301010
Interest Expenses			50301020
Guarantee Fees			50301030
Bank Charges			50301040
Commitment Fees			50301050
Other Financial Charges			50301990
Cash in Bank - Local Currency, Current Account			10102010
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Check			0192

Template Code	: DISB026	Transaction Type	: Disbursement
Template Description	Payment for Purchase of Direct Materials		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Direct Materials			50401010
Cash in Bank - Local Currency, Current Account			10102010
REFERENCE DOCUMENTS			
Disbursement Voucher			0141



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISB026	Transaction Type	: Disbursement
Template Description	Payment for Purchase of Direct Materials		
Applies to the following Book/s	General Fund, Special Education Fund		
Check	0192		

Template Code	: DISB027	Transaction Type	: Disbursement
Template Description	Advance Payment to Procurement Service (PS)		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Due from National Government Agencies			10303010
Cash in Bank - Local Currency, Current Account			10102010
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Check			0192

Template Code	: DISB029	Transaction Type	: Disbursement
Template Description	Establishment of Petty Cash Fund		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Petty Cash			10101020
Cash in Bank - Local Currency, Current Account			10102010
REFERENCE DOCUMENTS			
Office Order			0090
Disbursement Voucher			0141
Check			0192

Template Code	: DISB030	Transaction Type	: Disbursement
Template Description	Remittance/Refund of BIR, Government's Share for Life and Retirement, Pag Ibig, and Philhealth Contributions, and other payables		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Due from Other Funds			10304050
Due to BIR			20201010
Due to GSIS			20201020
Due to Pag-IBIG			20201030
Due to PhilHealth			20201040
Other Payables			29999990
Cash in Bank - Local Currency, Current Account			10102010



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISB030	Transaction Type	: Disbursement
Template Description	Remittance/Refund of BIR, Government's Share for Life and Retirement, Pag Ibig, and Philhealth Contributions, and other payables		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Due from National Government Agencies			10303010
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Check			0192
Report of Check Issued (RCI)			0269

Template Code	: DISB031	Transaction Type	: Disbursement
Template Description	Remittance of Taxes Withheld from Suppliers, Contractors and Other Creditors		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Due to BIR		20201010	
Cash in Bank - Local Currency, Current Account		10102010	
REFERENCE DOCUMENTS			
Disbursement Voucher		0141	
BIR Returns-Form 1600		0144	
Check		0192	
BIR Payment Slip		0253	
Report of Check Issued (RCI)		0269	
BIR Form 0619-E		0312	
BIR Form 2307		0313	

Template Code	: DISB032	Transaction Type	: Disbursement
Template Description	Replenishment of Petty Cash Fund		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Office Supplies Expenses		50203010	
Accountable Forms Expenses		50203020	
Food Supplies Expenses		50203050	
Postage and Courier Services		50205010	
Representation Expenses		50299030	
Other Maintenance and Operating Expenses		50299990	
Cash in Bank - Local Currency, Current Account		10102010	
REFERENCE DOCUMENTS			
Abstract / Summary of Canvass		0002	
Disbursement Voucher		0141	



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISB032	Transaction Type	: Disbursement
Template Description	Replenishment of Petty Cash Fund		
Applies to the following Book/s	General Fund, Special Education Fund		
Petty Cash Fund Replenishment Report			0193

Template Code	: DISB033	Transaction Type	: Disbursement
Template Description	Payment for Prepaid Expenses		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Prepaid Rent			10501020
Prepaid Registration			10501030
Prepaid Interest			10501040
Prepaid Insurance			10501050
Other Prepayments			10501990
Cash in Bank - Local Currency, Current Account			10102010
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Check			0192

Template Code	: DISB034	Transaction Type	: Disbursement
Template Description	Refund of Petty Cash Upon Retirement of PCF Custodian		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Petty Cash			10101020
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Check			0192

Template Code	: DISB035	Transaction Type	: Disbursement
Template Description	Payment for Current Year's Accounts Payable		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Accounts Payable			20101010
Due to Officers and Employees			20101020
Other Payables			29999990
Cash in Bank - Local Currency, Current Account			10102010



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISB035	Transaction Type	: Disbursement
Template Description	Payment for Current Year's Accounts Payable		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Due to BIR			20201010
Guaranty/Security Deposits Payable			20401040
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Check			0192

Template Code	: DISB036	Transaction Type	: Disbursement
Template Description	Cash Purchase of Land and Land Improvements		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Land			10701010
Land Improvements, Aquaculture Structures			10702010
Other Land Improvements			10702990
Cash in Bank - Local Currency, Current Account			10102010
Due to BIR			20201010
REFERENCE DOCUMENTS			
Contract			0061
Disbursement Voucher			0141
Check			0192

Template Code	: DISB037	Transaction Type	: Disbursement
Template Description	Cash purchase of Infrastructure Assets		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Road Networks			10703010
Flood Control Systems			10703020
Sewer Systems			10703030
Water Supply Systems			10703040
Power Supply Systems			10703050
Communication Networks			10703060
Seaport Systems			10703070
Airport Systems			10703080
Parks, Plazas and Monuments			10703090
Other Infrastructure Assets			10703990
Cash in Bank - Local Currency, Current Account			10102010



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISB037	Transaction Type	: Disbursement
Template Description	Cash purchase of Infrastructure Assets		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Other Receivables			10306990
Advances to Contractors			10501010
Due to BIR			20201010
Guaranty/Security Deposits Payable			20401040
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Check			0192

Template Code	: DISB038	Transaction Type	: Disbursement
Template Description	Cash Purchase for Buildings and Other Structures		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Buildings			10704010
School Buildings			10704020
Hospitals and Health Centers			10704030
Markets			10704040
Slaughterhouses			10704050
Hostels and Dormitories			10704060
Other Structures			10704990
Cash in Bank - Local Currency, Current Account			10102010
Advances to Contractors			10501010
Due to BIR			20201010
Guaranty/Security Deposits Payable			20401040
REFERENCE DOCUMENTS			
Abstract of Bids as Calculated			0001
Affidavit of Contractor re: Payment of Laborers and Materials			0009
Certificate of Completion			0046
Contract			0061
Inspection Report			0077
Notice of Award			0085
Program of Work and Detailed Cost Estimate			0098
Surety Bond			0112
Official Receipt			0119
Disbursement Voucher			0141
Check			0192



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISB038	Transaction Type	: Disbursement
Template Description	Cash Purchase for Buildings and Other Structures		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Certification			0203
Obligation Request and Status (ORS)			0235
Abstract of Bids as Read			0236
Certificate of Acceptance			0239
Picture(s)			0240
Notice to Proceed			0242
PhilGEPS Award Notice			0243
PhilGEPS Bid Notice			0244
Minutes of BID Evaluation & Post Qualification			0245
Letter Inquiries/Replies			0254
Notice of Meeting			0256
Purchase Request			0260
Report of Check Issued (RCI)			0269
Statement of Time Elapsed			0281
PERT/CPM			0282
Test Result Analysis			0283
Certificate of Payment			0284
BAC Resolution Recommending for Approval to Award			0288
Letter Request by Contractor for progress billing work accomplished			0292
Statement of Work Accomplished by the Contractor			0293
Statement of Work Accomplished by the CEO			0294
Certification of CEO technical documents relative to the project are kept in the CEO.			0296
Certificate of Eligibility			0308
BAC Secretariat Receiving Log Book			0336

Template Code	: DISB039	Transaction Type	: Disbursement
Template Description	Cash Purchase of Machinery and Equipment		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Machinery			10705010
Office Equipment			10705020
Information and Communication Technology Equipment			10705030
Agricultural and Forestry Equipment			10705040
Marine and Fishery Equipment			10705050
Airport Equipment			10705060



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISB039	Transaction Type	: Disbursement
Template Description	Cash Purchase of Machinery and Equipment		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Communication Equipment			10705070
Construction and Heavy Equipment			10705080
Disaster Response and Rescue Equipment			10705090
Military, Police and Security Equipment			10705100
Medical Equipment			10705110
Sports Equipment			10705130
Technical and Scientific Equipment			10705140
Other Machinery and Equipment			10705990
Printing and Publication Expenses			50299020
Cash in Bank - Local Currency, Current Account			10102010
Accounts Payable			20101010
Due to BIR			20201010
Guaranty/Security Deposits Payable			20401040
Fines and Penalties - Service Income			40201980
REFERENCE DOCUMENTS			
Contract			0061
Disbursement Voucher			0141
Check			0192
Report of Check Issued (RCI)			0269

Template Code	: DISB040	Transaction Type	: Disbursement
Template Description	Cash Purchase for Transportation Equipment		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Motor Vehicles			10706010
Trains			10706020
Aircrafts and Aircrafts Ground Equipment			10706030
Watercrafts			10706040
Other Transportation Equipment			10706990
Cash in Bank - Local Currency, Current Account			10102010
Due to BIR			20201010
Guaranty/Security Deposits Payable			20401040
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Check			0192



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISB041	Transaction Type	: Disbursement
Template Description	Cash Payment for Leased Assets		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Leased Assets, Land			10708010
Leased Assets, Buildings and Other Structures			10708020
Leased Assets, Machinery and Equipment			10708030
Leased Assets, Transportation Equipment			10708040
Accountable Forms Expenses			50203020
Cash in Bank - Local Currency, Current Account			10102010
Due to BIR			20201010
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Check			0192

Template Code	: DISB043	Transaction Type	: Disbursement
Template Description	Cash Payment for Leased Assets Improvements		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Leased Assets Improvements, Land			10709010
Leased Assets Improvements, Buildings			10709020
Other Leased Assets Improvements			10709990
Cash in Bank - Local Currency, Current Account			10102010
Due to BIR			20201010
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Check			0192

Template Code	: DISB044	Transaction Type	: Disbursement
Template Description	Cash payment for Progress Billing for Contruction in Progress		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Other Receivables			10306990
Construction in Progress - Investment Property, Buildings			10601030
Construction in Progress - Land Improvements			10710010
Construction in Progress - Infrastructure Assets			10710020
Construction in Progress - Buildings and Other Structures			10710030



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISB044	Transaction Type	: Disbursement
Template Description	Cash payment for Progress Billing for Contruction in Progress		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Construction in Progress - Leased Assets			10710040
Construction in Progress - Leased Assets Improvements			10710050
Accounts Payable			20101010
Guaranty/Security Deposits Payable			20401040
Cash in Bank - Local Currency, Current Account			10102010
Other Receivables			10306990
Advances to Contractors			10501010
Accounts Payable			20101010
Due to BIR			20201010
Guaranty/Security Deposits Payable			20401040
REFERENCE DOCUMENTS			
Abstract of Bids as Calculated			0001
Affidavit of Contractor re: Payment of Laborers and Materials			0009
Certificate of Completion			0046
Contract			0061
Inspection Report			0077
Notice of Award			0085
Program of Work and Detailed Cost Estimate			0098
Surety Bond			0112
Official Receipt			0119
Disbursement Voucher			0141
Check			0192
Obligation Request and Status (ORS)			0235
Abstract of Bids as Read			0236
Certificate of Acceptance			0239
Picture(s)			0240
Attendance Sheet			0241
Notice to Proceed			0242
PhilGEPS Award Notice			0243
PhilGEPS Bid Notice			0244
Minutes of BID Evaluation & Post Qualification			0245
Post Qualification Evaluation Report			0246
Notice of Meeting			0256
Minutes of Opening of BIDS			0257
Purchase Request			0260



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISB044	Transaction Type	: Disbursement
Template Description	Cash payment for Progress Billing for Contruction in Progress		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Report of Check Issued (RCI)			0269
Statement of Time Elapsed			0281
PERT/CPM			0282
Test Result Analysis			0283
Certificate of Payment			0284
BAC Resolution Reccomending for Approval to Award			0288
Invitation for Bids			0290
Letter Request by Contractor for progress billing work accomplished			0292
Statement of Work Accomplished by the Contractor			0293
Statement of Work Accomplished by the CEO			0294
Certification of CEO technical documents relative to the project are kept in the CEO.			0296
Certificate of Eligibility			0308
BAC Secretariat Receiving Log Book			0336

Template Code	: DISB046	Transaction Type	: Disbursement
Template Description	Cash Payment for Service Concession Assets		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Service Concession Assets			10711010
Cash in Bank - Local Currency, Current Account			10102010
Due to BIR			20201010
REFERENCE DOCUMENTS			
Contract			0061
Disbursement Voucher			0141
Check			0192

Template Code	: DISB047	Transaction Type	: Disbursement
Template Description	Cash Purchase for Other Property, Plant and Equipment		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Furniture and Fixtures			10707010
Work/Zoo Animals			10799010
Other Property, Plant and Equipment			10799990
Cash in Bank - Local Currency, Current Account			10102010
Due to BIR			20201010



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISB047	Transaction Type	: Disbursement
Template Description	Cash Purchase for Other Property, Plant and Equipment		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Guaranty/Security Deposits Payable			20401040
REFERENCE DOCUMENTS			
Contract			0061
Disbursement Voucher			0141
Check			0192
Report of Check Issued (RCI)			0269

Template Code	: DISB048	Transaction Type	: Disbursement
Template Description	Cash Purchase for Bearer Biological Assets		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Breeding Stocks			10801010
Plants and Trees			10801020
Aquaculture			10801030
Other Bearer Biological Assets			10801990
Cash in Bank - Local Currency, Current Account			10102010
Due to BIR			20201010
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Check			0192

Template Code	: DISB049	Transaction Type	: Disbursement
Template Description	Cash Payment for Intangible Assets		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Patents/Copyrights		10901010	
Computer Software		10901020	
Other Intangible Assets		10901990	
Cash in Bank - Local Currency, Current Account		10102010	
Due to BIR		20201010	
Guaranty/Security Deposits Payable		20401040	
REFERENCE DOCUMENTS			
Disbursement Voucher		0141	
Check		0192	



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISB050	Transaction Type	: Disbursement
Template Description	Cash Payment for Service Concession Assets - Intangible Assets		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Service Concession Assets - Intangible Assets			10902010
Cash in Bank - Local Currency, Current Account			10102010
Due to BIR			20201010
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Check			0192

Template Code	: DISB051	Transaction Type	: Disbursement
Template Description	Payment for Payable Accounts		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Accounts Payable			20101010
Due to Officers and Employees			20101020
Notes Payable			20101040
Interest Payable			20101050
Operating Lease Payable			20101060
Finance Lease Payable			20101070
Awards and Rewards Payable			20101080
Pension Benefits Payable			20101100
Leave Benefits Payable			20101110
Retirement Gratuity Payable			20101120
Other Payables			29999990
Accountable Forms Expenses			50203020
Cash in Bank - Local Currency, Current Account			10102010
Due to BIR			20201010
Guaranty/Security Deposits Payable			20401040
Fines and Penalties - Service Income			40201980
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Check			0192

Template Code	: DISB052	Transaction Type	: Disbursement
Template Description	Payment for Bills/Bonds/Loans Payable		
Applies to the following Book/s	General Fund, Special Education Fund, T		



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISB052	Transaction Type	: Disbursement
Template Description	Payment for Bills/Bonds/Loans Payable		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Financial Assets Designated at Fair Value Through Surplus or Deficit			10202020
Bonds Payable - Domestic			20102020
Discount on Bonds Payable - Domestic			20102021
Premium on Bonds Payable - Domestic			20102022
Loans Payable - Domestic			20102040
Loans Payable - Foreign			20102050
Tax on Delivery Vans and Trucks			40103050
Interest Expenses			50301020
Cash in Bank - Local Currency, Current Account			10102010
REFERENCE DOCUMENTS			
Loan Agreement			0134
Disbursement Voucher			0141
Check			0192

Template Code	: DISB053	Transaction Type	: Disbursement
Template Description	Payment for Inter Agency Payables		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Due to BIR			20201010
Due to GSIS			20201020
Due to Pag-IBIG			20201030
Due to PhilHealth			20201040
Due to NGAs			20201050
Due to GOCCs			20201060
Due to LGUs			20201070
Due to Joint Venture			20201080
Due to Other Funds			20301010
Other Payables			29999990
Cash in Bank - Local Currency, Current Account			10102010
Due to BIR			20201010
Due to Other Funds			20301010
Guaranty/Security Deposits Payable			20401040
REFERENCE DOCUMENTS			
Official Receipt			0119



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISB053	Transaction Type	: Disbursement
Template Description	Payment for Inter Agency Payables		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Disbursement Voucher			0141
Check			0192
Authority to Debit/Credit Account			0343

Template Code	: DISB054	Transaction Type	: Disbursement
Template Description	Payment for Intra Agency Payables		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Due to Other Funds			20301010
Due to Special Accounts			20301020
Cash in Bank - Local Currency, Current Account			10102010
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Check			0192
Report of Check Issued (RCI)			0269

Template Code	: DISB055	Transaction Type	: Disbursement
Template Description	Payment for Trust Liabilities		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Other Receivables			10306990
Accounts Payable			20101010
Trust Liabilities			20401010
Trust Liabilities - Disaster Risk Reduction and Management Fund			20401020
Bail Bonds Payable			20401030
Guaranty/Security Deposits Payable			20401040
Customers' Deposits Payable			20401050
Other Payables			29999990
Cash in Bank - Local Currency, Current Account			10102010
Due to BIR			20201010
Fines and Penalties - Business Income			40202980
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Check			0192
Report of Check Issued (RCI)			0269



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISB055	Transaction Type	: Disbursement
Template Description	Payment for Trust Liabilities		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Certified machine Copy of Previous Payments(DV, OBR, Inspection Reports, Accp. Reports)			0295

Template Code	: DISB056	Transaction Type	: Disbursement
Template Description	Granting of Loan to LGUs, NGOs/POs and Others		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Notes Receivable			10301040
Loans Receivable - Government-Owned and/or Controlled Corporations			10301050
Due from Other Funds			10304050
Cash in Bank - Local Currency, Current Account			10102010
REFERENCE DOCUMENTS			
Loan Agreement			0134
Disbursement Voucher			0141
Check			0192

Template Code	: DISB057	Transaction Type	: Disbursement
Template Description	Payment for purchase/construction of investment property		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Investment Property, Land			10601010
Investment Property, Buildings			10601020
Cash in Bank - Local Currency, Current Account			10102010
Due to BIR			20201010
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Check (REQUIRED)			0192

Template Code	: DISB058	Transaction Type	: Disbursement
Template Description	Investments in Stocks/Bonds/Joint Venture		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Investments in Treasury Bills - Local			10203010
Investments in Bonds-Local			10203020
Investments in Stocks			10204010



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISB058	Transaction Type	: Disbursement
Template Description	Investments in Stocks/Bonds/Joint Venture		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Investments in Bonds			10204020
Investments in Joint Venture			10206010
Cash in Bank - Local Currency, Current Account			10102010
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Check			0192

Template Code	: DISB059	Transaction Type	: Disbursement
Template Description	Replacement of Stale Check for Personal Services		
Applies to the following Book/s	General Fund		
ACCOUNTING ENTRIES			
Advances for Payroll			10305020
Cash in Bank - Local Currency, Current Account			10102010
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Check			0192

Template Code	: DISB060	Transaction Type	: Disbursement
Template Description	Payment for Sinking Fund		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Sinking Fund			10207010
Cash in Bank - Local Currency, Current Account			10102010
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Check			0192

Template Code	: DISB061	Transaction Type	: Disbursement
Template Description	Payment of the Purchase of Inventories for Sale		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Merchandise Inventory			10401010
Cash in Bank - Local Currency, Current Account			10102010
REFERENCE DOCUMENTS			



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISB061	Transaction Type	: Disbursement
Template Description	Payment of the Purchase of Inventories for Sale		
Applies to the following Book/s	General Fund, Special Education Fund		
Purchase Order			0100
Disbursement Voucher			0141
Check			0192

Template Code	: DISB062	Transaction Type	: Disbursement
Template Description	Purchase of Inventories for Distribution		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Food Supplies for Distribution			10402010
Welfare Goods for Distribution			10402020
Drugs and Medicines for Distribution			10402030
Medical, Dental and Laboratory Supplies for Distribution			10402040
Agricultural and Marine Supplies for Distribution			10402050
Agricultural Produce for Distribution			10402060
Textbooks and Instructional Materials for Distribution			10402070
Construction Materials for Distribution			10402080
Property and Equipment for Distribution			10402090
Other Supplies and Materials for Distribution			10402990
Cash in Bank - Local Currency, Current Account			10102010
REFERENCE DOCUMENTS			
Obligation Slip (OS)			0015
Purchase Order			0100
Disbursement Voucher			0141
Check			0192

Template Code	: DISB063	Transaction Type	: Disbursement
Template Description	Purchase for Cost of Goods Manufactures		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Raw Materials Inventory			10403010
Work-in-Process Inventory			10403020
Finished Goods Inventory			10403030
Cash in Bank - Local Currency, Current Account			10102010



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISB064	Transaction Type	: Disbursement
Template Description	Purchase of Biological Assets		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Breeding Stocks			10801010
Plants and Trees			10801020
Aquaculture			10801030
Other Bearer Biological Assets			10801990
Cash in Bank - Local Currency, Current Account			10102010
REFERENCE DOCUMENTS			
Purchase Order			0100
Disbursement Voucher			0141
Check			0192

Template Code	: DISB065	Transaction Type	: Disbursement
Template Description	Advances to Other NGAs/LGUs/GOCCs for purchase of goods and services as authorized by law		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Due from National Government Agencies			10303010
Due from Government-Owned and/or Controlled Corporations			10303020
Due from Local Government Units			10303030
Due from Non-Government Organizations/People's Organizations			10306030
Cash in Bank - Local Currency, Current Account			10102010
REFERENCE DOCUMENTS			
Disbursement Voucher			0141
Memorandum of Agreement			0154
Check			0192

Template Code	: DISB066	Transaction Type	: Disbursement
Template Description	Advances to Contractors		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Advances to Contractors			10501010
Cash in Bank - Local Currency, Current Account			10102010
REFERENCE DOCUMENTS			
Contract			0061
Disbursement Voucher			0141
Check			0192



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISB066	Transaction Type	: Disbursement
Template Description	Advances to Contractors		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Report of Check Issued (RCI)			0269

Template Code	: DISB067	Transaction Type	: Disbursement
Template Description	Payment for Inventories for Consumption		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Office Supplies Inventory			10404010
Non-Accountable Forms Inventory			10404030
Animal/Zoological Supplies Inventory			10404040
Food Supplies Inventory			10404050
Drugs and Medicines Inventory			10404060
Medical, Dental and Laboratory Supplies Inventory			10404070
Fuel, Oil and Lubricants Inventory			10404080
Agricultural and Marine Supplies Inventory			10404090
Military, Police and Traffic Supplies Inventory			10404110
Chemical and Filtering Supplies Inventory			10404120
Construction Materials Inventory			10404130
Other Supplies and Materials Inventory			10404990
Accountable Forms Expenses			50203020
Cash in Bank - Local Currency, Current Account			10102010

Template Code	: DISB068	Transaction Type	: Disbursement
Template Description	Payment for Prior Year's Accounts Payable		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Other Receivables			10306990
Accounts Payable			20101010
Due to Officers and Employees			20101020
Guaranty/Security Deposits Payable			20401040
Prior Period Adjustment			30101020
Cash in Bank - Local Currency, Current Account			10102010
Other Receivables			10306990
Advances to Contractors			10501010
Due to BIR			20201010
Due to GSIS			20201020
Due to Pag-IBIG			20201030



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISB068	Transaction Type	: Disbursement
Template Description	Payment for Prior Year's Accounts Payable		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Due to PhilHealth			20201040
Guaranty/Security Deposits Payable			20401040
Fines and Penalties - Service Income			40201980

Template Code	: DISB069	Transaction Type	: Disbursement
Template Description	Retirement of Bonds		
Applies to the following Book/s			
ACCOUNTING ENTRIES			
Bonds Payable - Domestic			20102020
Cash in Bank - Local Currency, Current Account			10102010

Template Code	: DISB070	Transaction Type	: Disbursement
Template Description	Payment of Interest Expense		
Applies to the following Book/s			
ACCOUNTING ENTRIES			
Interest Expenses			50301020
Cash in Bank - Local Currency, Current Account			10102010

Template Code	: DISB071	Transaction Type	: Disbursement
Template Description	Remittance of share to Province/Barangay		
Applies to the following Book/s			
ACCOUNTING ENTRIES			
Due to LGUs			20201070
Cash in Bank - Local Currency, Current Account			10102010
Due from Local Government Units			10303030

Template Code	: DISB072	Transaction Type	: Disbursement
Template Description	Payment for Prior Year's Expenses		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Prior Period Adjustment			30101020
Cash in Bank - Local Currency, Current Account			10102010
Due to BIR			20201010



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: AUTO001	Transaction Type	: Automatic Closing Entries
Template Description	Closing of Revenue Accounts to Income and Expense Summary Account		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Professional Tax			40101020
Community Tax			40101050
Real Property Tax - Basic			40102040
Special Education Tax			40102050
Special Levy on Idle Lands			40102060
Special Levy on Lands Benefited by Public Works Projects			40102070
Real Property Transfer Tax			40102080
Business Tax			40103030
Tax on Sand, Gravel and Other Quarry Products			40103040
Tax on Delivery Vans and Trucks			40103050
Amusement Tax			40103060
Franchise Tax			40103070
Printing and Publication Tax			40103080
Other Taxes			40104990
Tax Revenue - Fines and Penalties - Taxes on Individual and Corporation			40105010
Tax Revenue - Fines and Penalties - Property Taxes			40105020
Tax Revenue - Fines and Penalties - Taxes on Goods and Services			40105030
Tax Revenue - Fines and Penalties - Other Taxes			40105040
Share from Internal Revenue Collections (IRA)			40106010
Share from Expanded Value Added Tax			40106020
Share from National Wealth			40106030
Share from Tobacco Excise Tax (RA 7171 and 8240)			40106040
Share from Economic Zones			40106050
Permit Fees			40201010
Registration Fees			40201020
Registration Plates, Tags and Stickers Fees			40201030
Clearance and Certification Fees			40201040
Supervision and Regulation Enforcement Fees			40201070
Inspection Fees			40201100
Verification and Authentication Fees			40201110
Processing Fees			40201130
Occupation Fees			40201140
Fishery Rental, Fees and Charges			40201150
Fees for Sealing and Licensing of Weights and Measures			40201160



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code : AUTO001		Transaction Type : Automatic Closing Entries
Template Description : Closing of Revenue Accounts to Income and Expense Summary Account		
Applies to the following Book/s General Fund, Special Education Fund		
Fines and Penalties - Service Income		40201980
Other Service Income		40201990
School Fees		40202010
Affiliation Fees		40202020
Seminar/Training Fees		40202040
Rent Income		40202050
Communication Network Fees		40202060
Transportation System Fees		40202070
Road Network Fees		40202080
Waterworks System Fees		40202090
Power Supply System Fees		40202100
Parking Fees		40202120
Receipts from Operation of Hostels/Dormitories and Other Like Facilities		40202130
Receipts from Market Operations		40202140
Receipts from Slaughterhouse Operations		40202150
Receipts from Cemetery Operations		40202160
Receipts from Printing and Publication		40202170
Sales Revenue		40202180
Garbage Fees		40202190
Hospital Fees		40202200
Dividend Income		40202210
Interest Income		40202220
Service Concession Revenue		40202230
Other Service Concession Revenue		40202240
Lease Revenue		40202250
Share in the Profit of Joint Venture		40202260
Fines and Penalties - Business Income		40202980
Other Business Income		40202990
Subsidy from National Government		40301010
Subsidy from Local Government Units		40301020
Subsidy from Government-Owned and/or Controlled Corporations		40301030
Subsidy from Other Funds		40301040
Subsidy from General Fund Proper/Other Special Accounts		40301050
Subsidy from Other Local Economic Enterprise		40301060
Share from PAGCOR		40401010



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: AUTO001	Transaction Type	: Automatic Closing Entries
Template Description	Closing of Revenue Accounts to Income and Expense Summary Account		
Applies to the following Book/s	General Fund, Special Education Fund		
Share from PCSO			40401020
Grants and Donations in Cash			40402010
Grants and Donations in Kind			40402020
Grants from Concessionary loans			40402030
Gain on Foreign Exchange (FOREX)			40501020
Gain on Sale of Investments			40501030
Gain on Sale of Investment Property			40501040
Gain on Sale of Property, Plant and Equipment			40501050
Gain on Initial Recognition of Biological Assets			40501060
Gain on Sale of Biological Assets			40501070
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Physical Change			40501080
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change			40501090
Gain from Initial Recognition of Agricultural Produce			40501100
Reversal of Impairment Losses			40501120
Other Gains			40501990
Miscellaneous Income			40601010
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties			40701010
Income and Expense Summary			30201010

Template Code	: AUTO002	Transaction Type	: Automatic Closing Entries
Template Description	Closing of Expense Accounts to Income and Expense Summary Account		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Income and Expense Summary			30201010
Discount on Real Property Tax - Basic			40102041
Discount on Special Education Tax			40102051
Sales Discounts			40202181
Salaries and Wages - Regular			50101010
Salaries and Wages - Casual/Contractual			50101020
Personal Economic Relief Allowance (PERA)			50102010
Representation Allowance (RA)			50102020
Transportation Allowance (TA)			50102030
Clothing/Uniform Allowance			50102040
Subsistence Allowance			50102050
Laundry Allowance			50102060



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code : AUTO002		Transaction Type : Automatic Closing Entries
Template Description : Closing of Expense Accounts to Income and Expense Summary Account		
Applies to the following Book/s		General Fund, Special Education Fund
Quarters Allowance		50102070
Productivity Incentive Allowance		50102080
Overseas Allowance		50102090
Honoraria		50102100
Hazard Pay		50102110
Longevity Pay		50102120
Overtime and Night Pay		50102130
Year End Bonus		50102140
Cash Gift		50102150
Other Bonuses and Allowances		50102990
Retirement and Life Insurance Premiums		50103010
Pag-IBIG Contributions		50103020
PhilHealth Contributions		50103030
Employees Compensation Insurance Premiums		50103040
Provident/Welfare Fund Contributions		50103050
Pension Benefits		50104010
Retirement Gratuity		50104020
Terminal Leave Benefits		50104030
Other Personnel Benefits		50104990
Traveling Expenses - Local		50201010
Traveling Expenses - Foreign		50201020
Training Expenses		50202010
Scholarship Grants/Expenses		50202020
Office Supplies Expenses		50203010
Accountable Forms Expenses		50203020
Non-Accountable Forms Expenses		50203030
Animal/Zoological Supplies Expenses		50203040
Food Supplies Expenses		50203050
Welfare Goods Expenses		50203060
Drugs and Medicines Expenses		50203070
Medical, Dental and Laboratory Supplies Expenses		50203080
Fuel, Oil and Lubricants Expenses		50203090
Agricultural and Marine Supplies Expenses		50203100
Textbooks and Instructional Materials Expenses		50203110
Military, Police and Traffic Supplies Expenses		50203120



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code : AUTO002		Transaction Type : Automatic Closing Entries
Template Description : Closing of Expense Accounts to Income and Expense Summary Account		
Applies to the following Book/s		General Fund, Special Education Fund
Chemical and Filtering Supplies Expenses		50203130
Other Supplies and Materials Expenses		50203990
Water Expenses		50204010
Electricity Expenses		50204020
Postage and Courier Services		50205010
Telephone Expenses		50205020
Internet Subscription Expenses		50205030
Cable, Satellite, Telegraph and Radio Expenses		50205040
Awards/Rewards Expenses		50206010
Prizes		50206020
Survey Expenses		50207010
Research, Exploration and Development Expenses		50207020
Demolition and Relocation Expenses		50208010
Desilting and Dredging Expenses		50208020
Generation, Transmission and Distribution Expenses		50209010
Confidential Expenses		50210010
Intelligence Expenses		50210020
Extraordinary and Miscellaneous Expenses		50210030
Legal Services		50211010
Auditing Services		50211020
Consultancy Services		50211030
Other Professional Services		50211990
Environment/Sanitary Services		50212010
Janitorial Services		50212020
Security Services		50212030
Other General Services		50212990
Repairs and Maintenance - Investment Property		50213010
Repairs and Maintenance - Land Improvements		50213020
Repairs and Maintenance - Infrastructure Assets		50213030
Repairs and Maintenance - Buildings and Other Structures		50213040
Repairs and Maintenance - Machinery and Equipment		50213050
Repairs and Maintenance - Transportation Equipment		50213060
Repairs and Maintenance - Furniture and Fixtures		50213070
Repairs and Maintenance - Leased Assets		50213080
Repairs and Maintenance - Leased Assets Improvements		50213090



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: AUTO002	Transaction Type	: Automatic Closing Entries
Template Description	Closing of Expense Accounts to Income and Expense Summary Account		
Applies to the following Book/s	General Fund, Special Education Fund		
Repairs and Maintenance - Other Property, Plant and Equipment			50213990
Subsidy to NGAs			50214020
Subsidy to Other Local Government Units			50214030
Subsidy to Other Funds			50214060
Subsidy to General Fund Proper/Special Accounts			50214070
Subsidy to Local Economic Enterprises			50214080
Subsidies - Others			50214990
Transfers of Unspent Current Year DRRM Funds to the Trust Funds			50215010
Transfers for Project Equity Share/LGU Counterpart			50215020
Taxes, Duties and Licenses			50216010
Fidelity Bond Premiums			50216020
Insurance Expenses			50216030
Advertising Expenses			50299010
Printing and Publication Expenses			50299020
Representation Expenses			50299030
Transportation and Delivery Expenses			50299040
Rent Expenses			50299050
Membership Dues and Contributions to Organizations			50299060
Subscription Expenses			50299070
Donations			50299080
Other Maintenance and Operating Expenses			50299990
Management Supervision/Trusteeship Fees			50301010
Interest Expenses			50301020
Guarantee Fees			50301030
Bank Charges			50301040
Commitment Fees			50301050
Other Financial Charges			50301990
Direct Materials			50401010
Direct Labor			50401020
Manufacturing Overhead			50401030
Cost of Sales			50402010
Depreciation - Investment Property			50501010
Depreciation - Land Improvements			50501020
Depreciation - Infrastructure Assets			50501030
Depreciation - Buildings and Other Structures			50501040



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: AUTO002	Transaction Type	: Automatic Closing Entries
Template Description	Closing of Expense Accounts to Income and Expense Summary Account		
Applies to the following Book/s	General Fund, Special Education Fund		
Depreciation - Machinery and Equipment			50501050
Depreciation - Transportation Equipment			50501060
Depreciation - Furniture, Fixtures and Books			50501070
Depreciation - Leased Assets			50501080
Depreciation - Leased Assets Improvements			50501090
Depreciation - Service Concession Asset			50501100
Depreciation - Other Property, Plant and Equipment			50501990
Amortization - Intangible Assets			50502010
Impairment Loss - Financial Assets Held to Maturity			50503010
Impairment Loss - Loans and Receivables			50503020
Impairment Loss - Lease Receivables			50503030
Impairment Loss - Investments in GOCCs			50503040
Impairment Loss - Investments in Joint Venture			50503050
Impairment Loss - Other Receivables			50503060
Impairment Loss - Inventories			50503070
Impairment Loss - Investment Property			50503080
Impairment Loss - Property, Plant and Equipment			50503090
Impairment Loss - Intangible Assets			50503100
Loss on Foreign Exchange (FOREX)			50504010
Loss on Sale of Investments			50504020
Loss on Sale of Investment Property			50504030
Loss on Sale of Property, Plant and Equipment			50504040
Loss on Sale of Biological Assets			50504050
Loss on Sale of Intangible Assets			50504060
Loss on Sale of Assets			50504070
Loss on Initial Recognition of Biological Assets			50504080
Loss of Assets			50504090
Loss on Guaranty			50504100
Other Losses			50504990
Grants for Concessionary Loans			50505010

Template Code	: AUTO003	Transaction Type	: Automatic Closing Entries
Template Description	Closing of Income and Expense Summary Account to Government Equity account		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: AUTO003	Transaction Type	: Automatic Closing Entries
Template Description	Closing of Income and Expense Summary Account to Government Equity account		
Applies to the following Book/s	General Fund, Special Education Fund		
Government Equity			30101010
Income and Expense Summary			30201010
Government Equity			30101010
Income and Expense Summary			30201010

Template Code	: AUTO004	Transaction Type	: Automatic Closing Entries
Template Description	Closing of IPrior Year's Adjustments to Government Equity		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Government Equity			30101010
Prior Period Adjustment			30101020
Government Equity			30101010
Prior Period Adjustment			30101020

Template Code	: OADJ001	Transaction Type	: Other Adjustments
Template Description	Adjusting entry to take up Advance Payment		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Deferred Real Property Tax			20501010
Discount on Advance Payments			10502010
Real Property Tax - Basic			40102040

Template Code	: OADJ002	Transaction Type	: Other Adjustments
Template Description	Adjusting Entries/reclassification of accounts		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Cash in Bank - Local Currency, Current Account			10102010
Accounts Receivable			10301010
Due from National Government Agencies			10303010
Due from Local Government Units			10303030
Due from Other Funds			10304050
Agricultural and Marine Supplies for Distribution			10402050
Property and Equipment for Distribution			10402090
Drugs and Medicines Inventory			10404060



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: OADJ002	Transaction Type	: Other Adjustments
Template Description	Adjusting Entries/reclassification of accounts		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Medical, Dental and Laboratory Supplies Inventory			10404070
Fuel, Oil and Lubricants Inventory			10404080
Prepaid Insurance			10501050
Accumulated Depreciation - Land Improvements, Aquaculture Structures			10702011
Other Land Improvements			10702990
Accumulated Depreciation - Other Land Improvements			10702991
Road Networks			10703010
Accumulated Depreciation - Road Networks			10703011
Flood Control Systems			10703020
Accumulated Depreciation - Flood Control Systems			10703021
Water Supply Systems			10703040
Accumulated Depreciation - Water Supply Systems			10703041
Accumulated Depreciation - Power Supply Systems			10703051
Parks, Plazas and Monuments			10703090
Accumulated Depreciation - Other Infrastructure Assets			10703991
Buildings			10704010
Accumulated Depreciation - Buildings			10704011
School Buildings			10704020
Accumulated Depreciation - School Buildings			10704021
Markets			10704040
Slaughterhouses			10704050
Other Structures			10704990
Accumulated Depreciation - Other Structures			10704991
Accumulated Depreciation - Machinery			10705011
Office Equipment			10705020
Accumulated Depreciation - Office Equipment			10705021
Information and Communication Technology Equipment			10705030
Accumulated Depreciation - Information and Communication Technology Equipment			10705031
Agricultural and Forestry Equipment			10705040
Accumulated Depreciation - Agricultural and Forestry Equipment			10705041
Accumulated Depreciation - Communication Equipment			10705071
Sports Equipment			10705130
Technical and Scientific Equipment			10705140
Accumulated Depreciation - Technical and Scientific Equipment			10705141
Other Machinery and Equipment			10705990



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: OADJ002	Transaction Type	: Other Adjustments
Template Description	Adjusting Entries/reclassification of accounts		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Accumulated Depreciation - Other Machinery and Equipment			10705991
Motor Vehicles			10706010
Accumulated Depreciation - Motor Vehicles			10706011
Furniture and Fixtures			10707010
Accumulated Depreciation - Furniture and Fixtures			10707011
Computer Software			10901020
Accumulated Amortization - Computer Software			10901021
Accounts Payable			20101010
Due to Officers and Employees			20101020
Due to BIR			20201010
Due to GSIS			20201020
Due to Pag-IBIG			20201030
Due to PhilHealth			20201040
Due to NGAs			20201050
Due to LGUs			20201070
Due to Other Funds			20301010
Other Deferred Credits			20501990
Other Payables			29999990
Prior Period Adjustment			30101020
Clearance and Certification Fees			40201040
Fines and Penalties - Service Income			40201980
Other Service Income			40201990
School Fees			40202010
Miscellaneous Income			40601010
Salaries and Wages - Regular			50101010
Salaries and Wages - Casual/Contractual			50101020
Personal Economic Relief Allowance (PERA)			50102010
Representation Allowance (RA)			50102020
Transportation Allowance (TA)			50102030
Clothing/Uniform Allowance			50102040
Subsistence Allowance			50102050
Laundry Allowance			50102060
Year End Bonus			50102140
Cash Gift			50102150
Other Bonuses and Allowances			50102990



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: OADJ002	Transaction Type	: Other Adjustments
Template Description	Adjusting Entries/reclassification of accounts		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Retirement and Life Insurance Premiums			50103010
Pag-IBIG Contributions			50103020
PhilHealth Contributions			50103030
Employees Compensation Insurance Premiums			50103040
Other Personnel Benefits			50104990
Traveling Expenses - Local			50201010
Training Expenses			50202010
Accountable Forms Expenses			50203020
Drugs and Medicines Expenses			50203070
Agricultural and Marine Supplies Expenses			50203100
Other Supplies and Materials Expenses			50203990
Water Expenses			50204010
Telephone Expenses			50205020
Internet Subscription Expenses			50205030
Repairs and Maintenance - Buildings and Other Structures			50213040
Repairs and Maintenance - Machinery and Equipment			50213050
Repairs and Maintenance - Transportation Equipment			50213060
Taxes, Duties and Licenses			50216010
Donations			50299080
Other Maintenance and Operating Expenses			50299990
Cash in Bank - Local Currency, Current Account			10102010
Due from Other Funds			10304050
Advances to Officers and Employees			10305040
Due from Officers and Employees			10306020
Other Receivables			10306990
Property and Equipment for Distribution			10402090
Medical, Dental and Laboratory Supplies Inventory			10404070
Fuel, Oil and Lubricants Inventory			10404080
Other Supplies and Materials Inventory			10404990
Prepaid Insurance			10501050
Accumulated Depreciation - Land Improvements, Aquaculture Structures			10702011
Other Land Improvements			10702990
Accumulated Depreciation - Other Land Improvements			10702991
Road Networks			10703010
Accumulated Depreciation - Road Networks			10703011



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: OADJ002	Transaction Type	: Other Adjustments
Template Description	Adjusting Entries/reclassification of accounts		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Flood Control Systems			10703020
Accumulated Depreciation - Flood Control Systems			10703021
Water Supply Systems			10703040
Accumulated Depreciation - Water Supply Systems			10703041
Power Supply Systems			10703050
Accumulated Depreciation - Parks, Plazas and Monuments			10703091
Other Infrastructure Assets			10703990
Accumulated Depreciation - Other Infrastructure Assets			10703991
Buildings			10704010
Accumulated Depreciation - Buildings			10704011
School Buildings			10704020
Accumulated Depreciation - School Buildings			10704021
Accumulated Depreciation - Markets			10704041
Accumulated Depreciation - Slaughterhouses			10704051
Other Structures			10704990
Accumulated Depreciation - Other Structures			10704991
Machinery			10705010
Office Equipment			10705020
Accumulated Depreciation - Office Equipment			10705021
Information and Communication Technology Equipment			10705030
Accumulated Depreciation - Information and Communication Technology Equipment			10705031
Agricultural and Forestry Equipment			10705040
Accumulated Depreciation - Agricultural and Forestry Equipment			10705041
Communication Equipment			10705070
Accumulated Depreciation - Sports Equipment			10705131
Technical and Scientific Equipment			10705140
Accumulated Depreciation - Technical and Scientific Equipment			10705141
Other Machinery and Equipment			10705990
Accumulated Depreciation - Other Machinery and Equipment			10705991
Motor Vehicles			10706010
Accumulated Depreciation - Motor Vehicles			10706011
Furniture and Fixtures			10707010
Accumulated Depreciation - Furniture and Fixtures			10707011
Construction in Progress - Infrastructure Assets			10710020
Construction in Progress - Buildings and Other Structures			10710030



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: OADJ002	Transaction Type	: Other Adjustments
Template Description	Adjusting Entries/reclassification of accounts		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Computer Software			10901020
Accumulated Amortization - Computer Software			10901021
Accounts Payable			20101010
Due to BIR			20201010
Due to GSIS			20201020
Due to Pag-IBIG			20201030
Due to PhilHealth			20201040
Due to NGAs			20201050
Due to LGUs			20201070
Due to Other Funds			20301010
Trust Liabilities			20401010
Other Deferred Credits			20501990
Other Payables			29999990
Prior Period Adjustment			30101020
Clearance and Certification Fees			40201040
Fines and Penalties - Service Income			40201980
School Fees			40202010
Rent Income			40202050
Power Supply System Fees			40202100
Receipts from Market Operations			40202140
Miscellaneous Income			40601010
Salaries and Wages - Regular			50101010
Salaries and Wages - Casual/Contractual			50101020
Personal Economic Relief Allowance (PERA)			50102010
Representation Allowance (RA)			50102020
Transportation Allowance (TA)			50102030
Clothing/Uniform Allowance			50102040
Subsistence Allowance			50102050
Laundry Allowance			50102060
Longevity Pay			50102120
Year End Bonus			50102140
Cash Gift			50102150
Other Bonuses and Allowances			50102990
Retirement and Life Insurance Premiums			50103010
Pag-IBIG Contributions			50103020



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: OADJ002	Transaction Type	: Other Adjustments
Template Description	Adjusting Entries/reclassification of accounts		
Applies to the following Book/s	General Fund, Special Education Fund, T		
PhilHealth Contributions			50103030
Employees Compensation Insurance Premiums			50103040
Other Personnel Benefits			50104990
Traveling Expenses - Local			50201010
Traveling Expenses - Foreign			50201020
Training Expenses			50202010
Accountable Forms Expenses			50203020
Drugs and Medicines Expenses			50203070
Medical, Dental and Laboratory Supplies Expenses			50203080
Water Expenses			50204010
Telephone Expenses			50205020
Internet Subscription Expenses			50205030
Repairs and Maintenance - Buildings and Other Structures			50213040
Repairs and Maintenance - Machinery and Equipment			50213050
Repairs and Maintenance - Transportation Equipment			50213060
Transfers of Unspent Current Year DRRM Funds to the Trust Funds			50215010
Representation Expenses			50299030
Donations			50299080
Other Maintenance and Operating Expenses			50299990

Template Code	: OADJ003	Transaction Type	: Other Adjustments
Template Description	: Adjusting Entries		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Cash in Bank - Local Currency, Current Account			10102010
Due from National Government Agencies			10303010
Due from Other Funds			10304050
Advances for Operating Expenses			10305010
Advances for Payroll			10305020
Advances to Officers and Employees			10305040
Due from Officers and Employees			10306020
Other Receivables			10306990
Other Supplies and Materials for Distribution			10402990
Office Supplies Inventory			10404010



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code : OADJ003		Transaction Type : Other Adjustments
Template Description : Adjusting Entries		
Applies to the following Book/s		General Fund, Special Education Fund, T
Accountable Forms, Plates and Stickers Inventory		10404020
Drugs and Medicines Inventory		10404060
Medical, Dental and Laboratory Supplies Inventory		10404070
Other Supplies and Materials Inventory		10404990
Advances to Contractors		10501010
Prepaid Insurance		10501050
Other Structures		10704990
Medical Equipment		10705110
Accumulated Depreciation - Other Leased Assets Improvements		10709991
Construction in Progress - Infrastructure Assets		10710020
Construction in Progress - Buildings and Other Structures		10710030
Accounts Payable		20101010
Due to Officers and Employees		20101020
Loans Payable - Domestic		20102040
Due to BIR		20201010
Due to GSIS		20201020
Due to Pag-IBIG		20201030
Due to PhilHealth		20201040
Due to NGAs		20201050
Due to LGUs		20201070
Due to Other Funds		20301010
Guaranty/Security Deposits Payable		20401040
Other Deferred Credits		20501990
Other Payables		29999990
Prior Period Adjustment		30101020
Franchise Tax		40103070
Tax Revenue - Fines and Penalties - Taxes on Individual and Corporation		40105010
Inspection Fees		40201100
Other Service Income		40201990
Rent Income		40202050
Receipts from Market Operations		40202140
Other Business Income		40202990
Salaries and Wages - Regular		50101010
Salaries and Wages - Casual/Contractual		50101020
Clothing/Uniform Allowance		50102040



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code :	OADJ003	Transaction Type :	Other Adjustments
Template Description :	Adjusting Entries		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Overtime and Night Pay			50102130
Retirement and Life Insurance Premiums			50103010
Terminal Leave Benefits			50104030
Traveling Expenses - Local			50201010
Training Expenses			50202010
Office Supplies Expenses			50203010
Accountable Forms Expenses			50203020
Drugs and Medicines Expenses			50203070
Medical, Dental and Laboratory Supplies Expenses			50203080
Other Supplies and Materials Expenses			50203990
Water Expenses			50204010
Telephone Expenses			50205020
Internet Subscription Expenses			50205030
Repairs and Maintenance - Machinery and Equipment			50213050
Other Maintenance and Operating Expenses			50299990
Interest Expenses			50301020
Depreciation - Other Property, Plant and Equipment			50501990
Amortization - Intangible Assets			50502010
Cash Local Treasury			10101010
Cash in Bank - Local Currency, Current Account			10102010
Investments in Bonds			10204020
Due from National Government Agencies			10303010
Due from Other Funds			10304050
Advances for Operating Expenses			10305010
Advances for Payroll			10305020
Advances to Officers and Employees			10305040
Receivables - Disallowances/Charges			10306010
Due from Officers and Employees			10306020
Other Supplies and Materials for Distribution			10402990
Office Supplies Inventory			10404010
Accountable Forms, Plates and Stickers Inventory			10404020
Drugs and Medicines Inventory			10404060
Medical, Dental and Laboratory Supplies Inventory			10404070
Other Supplies and Materials Inventory			10404990
Advances to Contractors			10501010



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code : OADJ003		Transaction Type : Other Adjustments
Template Description : Adjusting Entries		
Applies to the following Book/s		General Fund, Special Education Fund, T
Other Prepayments		10501990
Buildings		10704010
Other Structures		10704990
Information and Communication Technology Equipment		10705030
Accumulated Depreciation - Construction and Heavy Equipment		10705081
Medical Equipment		10705110
Other Machinery and Equipment		10705990
Furniture and Fixtures		10707010
Construction in Progress - Infrastructure Assets		10710020
Construction in Progress - Buildings and Other Structures		10710030
Accumulated Depreciation - Other Property, Plant and Equipment		10799991
Accumulated Amortization - Computer Software		10901021
Accounts Payable		20101010
Due to Officers and Employees		20101020
Loans Payable - Domestic		20102040
Due to BIR		20201010
Due to GSIS		20201020
Due to Pag-IBIG		20201030
Due to PhilHealth		20201040
Due to NGAs		20201050
Due to LGUs		20201070
Due to Other Funds		20301010
Guaranty/Security Deposits Payable		20401040
Other Deferred Credits		20501990
Other Payables		29999990
Prior Period Adjustment		30101020
Franchise Tax		40103070
Tax Revenue - Fines and Penalties - Property Taxes		40105020
Tax Revenue - Fines and Penalties - Taxes on Goods and Services		40105030
Receipts from Market Operations		40202140
Fines and Penalties - Business Income		40202980
Other Business Income		40202990
Miscellaneous Income		40601010
Salaries and Wages - Regular		50101010
Salaries and Wages - Casual/Contractual		50101020



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: OADJ003	Transaction Type	: Other Adjustments
Template Description	Adjusting Entries		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Personal Economic Relief Allowance (PERA)			50102010
Subsistence Allowance			50102050
Laundry Allowance			50102060
Honoraria			50102100
Hazard Pay			50102110
Overtime and Night Pay			50102130
Other Personnel Benefits			50104990
Traveling Expenses - Local			50201010
Training Expenses			50202010
Office Supplies Expenses			50203010
Accountable Forms Expenses			50203020
Drugs and Medicines Expenses			50203070
Medical, Dental and Laboratory Supplies Expenses			50203080
Other Supplies and Materials Expenses			50203990
Water Expenses			50204010
Telephone Expenses			50205020
Internet Subscription Expenses			50205030
Repairs and Maintenance - Buildings and Other Structures			50213040
Repairs and Maintenance - Transportation Equipment			50213060
Advertising Expenses			50299010
Other Maintenance and Operating Expenses			50299990
Interest Expenses			50301020
Depreciation - Leased Assets Improvements			50501090

Template Code	: OADJ004	Transaction Type	: Other Adjustments
Template Description	Adjustments for Other Funds due to wrong Issuance of Check		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Advances for Operating Expenses			10305010
Due to BIR			20201010
Prior Period Adjustment			30101020
Due to Other Funds			20301010



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: OADJ005	Transaction Type	: Other Adjustments
Template Description	Adjusting Entries to close Receivable Accounts from Other Funds and Due to NGAs		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Due to NGAs			20201050
Due from Other Funds			10304050

Template Code : OADJ006		Transaction Type :	Other Adjustments
Template Description : Transfer of Asset Account			
Applies to the following Book/s		General Fund	
ACCOUNTING ENTRIES			
Cash in Bank - Local Currency, Current Account		10102010	
Due from Other Funds		10304050	
Markets		10704040	
Accumulated Depreciation - Markets		10704041	
Other Structures		10704990	
Accumulated Depreciation - Other Structures		10704991	
Construction and Heavy Equipment		10705080	
Disaster Response and Rescue Equipment		10705090	
Medical Equipment		10705110	
Accumulated Depreciation - Medical Equipment		10705111	
Motor Vehicles		10706010	
Accumulated Depreciation - Motor Vehicles		10706011	
Furniture and Fixtures		10707010	
Accumulated Depreciation - Furniture and Fixtures		10707011	
Accumulated Depreciation - Leased Assets, Buildings and Other Structures		10708021	
Government Equity		30101010	
Prior Period Adjustment		30101020	
Depreciation - Buildings and Other Structures		50501040	
Depreciation - Transportation Equipment		50501060	
Cash in Bank - Local Currency, Current Account		10102010	
Markets		10704040	
Accumulated Depreciation - Markets		10704041	
Other Structures		10704990	
Accumulated Depreciation - Other Structures		10704991	
Medical Equipment		10705110	
Accumulated Depreciation - Medical Equipment		10705111	
Motor Vehicles		10706010	



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code :	OADJ006	Transaction Type :	Other Adjustments
Template Description :	Transfer of Asset Account		
Applies to the following Book/s	General Fund		
Accumulated Depreciation - Motor Vehicles			10706011
Furniture and Fixtures			10707010
Accumulated Depreciation - Furniture and Fixtures			10707011
Accumulated Depreciation - Leased Assets, Buildings and Other Structures			10708021
Due to Other Funds			20301010
Government Equity			30101010
Prior Period Adjustment			30101020
Depreciation - Buildings and Other Structures			50501040
Depreciation - Transportation Equipment			50501060

Template Code	: OADJ007	Transaction Type	: Other Adjustments
Template Description	: Transfer of Cash Balance from GF Poper to 5%DRRM/20%Dev.Fund (vice versa)		
Applies to the following Book/s	General Fund		
ACCOUNTING ENTRIES			
Cash in Bank - Local Currency, Current Account			10102010
Government Equity			30101010
Prior Period Adjustment			30101020
Cash in Bank - Local Currency, Current Account			10102010
Government Equity			30101010
Prior Period Adjustment			30101020

Template Code	: OADJ008	Transaction Type	: Other Adjustments
Template Description	: Adjusting/Reclassification entry of Income Accounts		
Applies to the following Book/s	General Fund		
ACCOUNTING ENTRIES			
Real Property Transfer Tax			40102080
Business Tax			40103030
Tax on Sand, Gravel and Other Quarry Products			40103040
Tax on Delivery Vans and Trucks			40103050
Amusement Tax			40103060
Franchise Tax			40103070
Tax Revenue - Fines and Penalties - Taxes on Goods and Services			40105030
Permit Fees			40201010
Registration Fees			40201020
Registration Plates, Tags and Stickers Fees			40201030



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: OADJ008	Transaction Type	: Other Adjustments
Template Description	Adjusting/Reclassification entry of Income Accounts		
Applies to the following Book/s	General Fund		
Clearance and Certification Fees			40201040
Inspection Fees			40201100
Occupation Fees			40201140
Fines and Penalties - Service Income			40201980
Other Service Income			40201990
School Fees			40202010
Transportation System Fees			40202070
Receipts from Slaughterhouse Operations			40202150
Fines and Penalties - Business Income			40202980
Miscellaneous Income			40601010
Accountable Forms Expenses			50203020
Accounts Payable			20101010
Other Payables			29999990
Real Property Tax - Basic			40102040
Business Tax			40103030
Amusement Tax			40103060
Franchise Tax			40103070
Tax Revenue - Fines and Penalties - Property Taxes			40105020
Tax Revenue - Fines and Penalties - Taxes on Goods and Services			40105030
Permit Fees			40201010
Registration Fees			40201020
Clearance and Certification Fees			40201040
Inspection Fees			40201100
Fees for Sealing and Licensing of Weights and Measures			40201160
Fines and Penalties - Service Income			40201980
School Fees			40202010
Transportation System Fees			40202070
Receipts from Market Operations			40202140
Receipts from Slaughterhouse Operations			40202150
Garbage Fees			40202190
Fines and Penalties - Business Income			40202980

Template Code	: OADJ009	Transaction Type	: Other Adjustments
Template Description	To Close asset accounts below P50,000 with reference to COA circular No. 2022-004 and 2024-006		
Applies to the following Book/s	General Fund, Special Education Fund		



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: OADJ009	Transaction Type	: Other Adjustments
Template Description	To Close asset accounts below P50,000 with reference to COA circular No. 2022-004 and 2024-006		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Office Supplies Inventory			10404010
Accumulated Depreciation - Other Land Improvements			10702991
Accumulated Depreciation - Water Supply Systems			10703041
Accumulated Depreciation - Power Supply Systems			10703051
Accumulated Depreciation - Buildings			10704011
Accumulated Depreciation - School Buildings			10704021
Accumulated Depreciation - Hospitals and Health Centers			10704031
Accumulated Depreciation - Other Structures			10704991
Accumulated Depreciation - Machinery			10705011
Office Equipment			10705020
Accumulated Depreciation - Office Equipment			10705021
Accumulated Depreciation - Information and Communication Technology Equipment			10705031
Accumulated Depreciation - Agricultural and Forestry Equipment			10705041
Accumulated Depreciation - Communication Equipment			10705071
Accumulated Depreciation - Disaster Response and Rescue Equipment			10705091
Accumulated Depreciation - Military, Police and Security Equipment			10705101
Medical Equipment			10705110
Accumulated Depreciation - Medical Equipment			10705111
Accumulated Depreciation - Sports Equipment			10705131
Accumulated Depreciation - Technical and Scientific Equipment			10705141
Other Machinery and Equipment			10705990
Accumulated Depreciation - Other Machinery and Equipment			10705991
Motor Vehicles			10706010
Accumulated Depreciation - Motor Vehicles			10706011
Furniture and Fixtures			10707010
Accumulated Depreciation - Furniture and Fixtures			10707011
Accumulated Depreciation - Books			10707021
Accumulated Depreciation - Work/Zoo Animals			10799011
Accumulated Depreciation - Other Property, Plant and Equipment			10799991
Prior Period Adjustment			30101020
Office Supplies Expenses			50203010
Medical, Dental and Laboratory Supplies Expenses			50203080
Other Supplies and Materials Expenses			50203990
Depreciation - Land Improvements			50501020



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: OADJ009	Transaction Type	: Other Adjustments
Template Description	To Close asset accounts below P50,000 with reference to COA circular No. 2022-004 and 2024-006		
Applies to the following Book/s	General Fund, Special Education Fund		
Depreciation - Machinery and Equipment			50501050
Depreciation - Transportation Equipment			50501060
Depreciation - Furniture, Fixtures and Books			50501070
Depreciation - Other Property, Plant and Equipment			50501990
Cash Local Treasury			10101010
Other Land Improvements			10702990
Flood Control Systems			10703020
Water Supply Systems			10703040
Power Supply Systems			10703050
Buildings			10704010
Accumulated Depreciation - Buildings			10704011
School Buildings			10704020
Hospitals and Health Centers			10704030
Other Structures			10704990
Machinery			10705010
Office Equipment			10705020
Accumulated Depreciation - Office Equipment			10705021
Information and Communication Technology Equipment			10705030
Accumulated Depreciation - Information and Communication Technology Equipment			10705031
Agricultural and Forestry Equipment			10705040
Communication Equipment			10705070
Disaster Response and Rescue Equipment			10705090
Military, Police and Security Equipment			10705100
Medical Equipment			10705110
Accumulated Depreciation - Medical Equipment			10705111
Sports Equipment			10705130
Technical and Scientific Equipment			10705140
Other Machinery and Equipment			10705990
Accumulated Depreciation - Other Machinery and Equipment			10705991
Motor Vehicles			10706010
Accumulated Depreciation - Motor Vehicles			10706011
Furniture and Fixtures			10707010
Accumulated Depreciation - Furniture and Fixtures			10707011
Books			10707020
Work/Zoo Animals			10799010



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: OADJ009	Transaction Type	: Other Adjustments
Template Description	To Close asset accounts below P50,000 with reference to COA circular No. 2022-004 and 2024-006		
Applies to the following Book/s	General Fund, Special Education Fund		
Other Property, Plant and Equipment			10799990
Accumulated Depreciation - Other Property, Plant and Equipment			10799991
Prior Period Adjustment			30101020
Depreciation - Infrastructure Assets			50501030
Depreciation - Buildings and Other Structures			50501040
Depreciation - Machinery and Equipment			50501050
Depreciation - Transportation Equipment			50501060
Depreciation - Furniture, Fixtures and Books			50501070
Depreciation - Other Property, Plant and Equipment			50501990
REFERENCE DOCUMENTS			
List (REQUIRED)			0237

Template Code	: OADJ010	Transaction Type	: Other Adjustments
Template Description	To recognize yearend adjustment to tranfer the unexpended balances of 5% DRRM Fund (Year) to Special Trust Fund.		
Applies to the following Book/s	General Fund, Trust Fund		
ACCOUNTING ENTRIES			
Due from Other Funds			10304050
Transfers of Unspent Current Year DRRM Funds to the Trust Funds			50215010
Due to Other Funds			20301010
Trust Liabilities			20401010
Trust Liabilities - Disaster Risk Reduction and Management Fund			20401020

Template Code	: AFW001	Transaction Type	: Accounts for Write-Off
Template Description	Write off of Accounts Receivable		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Allowance for Impairment - Accounts Receivable			10301011
Accounts Receivable			10301010
REFERENCE DOCUMENTS			
COA Resolution for write off			0183

Template Code	: AFW002	Transaction Type	: Accounts for Write-Off
Template Description	Write-off of Payables		
Applies to the following Book/s	General Fund, Special Education Fund		



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: AFW002	Transaction Type	: Accounts for Write-Off
Template Description	Write-off of Payables		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Accounts Payable			20101010
Due to Officers and Employees			20101020
Prior Period Adjustment			30101020

Template Code	: PAY001	Transaction Type	: Establishment of Payroll Fund
Template Description	Recording of expenses and setting up of liabilities for the salaries and wages of employees		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Salaries and Wages - Regular			50101010
Salaries and Wages - Casual/Contractual			50101020
Personal Economic Relief Allowance (PERA)			50102010
Representation Allowance (RA)			50102020
Transportation Allowance (TA)			50102030
Clothing/Uniform Allowance			50102040
Subsistence Allowance			50102050
Laundry Allowance			50102060
Productivity Incentive Allowance			50102080
Overseas Allowance			50102090
Honoraria			50102100
Hazard Pay			50102110
Longevity Pay			50102120
Overtime and Night Pay			50102130
Year End Bonus			50102140
Cash Gift			50102150
Other Bonuses and Allowances			50102990
Retirement and Life Insurance Premiums			50103010
Pag-IBIG Contributions			50103020
PhilHealth Contributions			50103030
Employees Compensation Insurance Premiums			50103040
Retirement Gratuity			50104020
Terminal Leave Benefits			50104030
Other Personnel Benefits			50104990
Due to Officers and Employees			20101020
Due to BIR			20201010



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: PAY001	Transaction Type	: Establishment of Payroll Fund
Template Description	Recording of expenses and setting up of liabilities for the salaries and wages of employees		
Applies to the following Book/s	General Fund, Special Education Fund		
Due to GSIS			20201020
Due to Pag-IBIG			20201030
Due to PhilHealth			20201040
Due to Other Funds			20301010
Other Payables			29999990
REFERENCE DOCUMENTS			
Approved Payroll			0126

Template Code	: PAY002	Transaction Type	: Establishment of Payroll Fund
Template Description	Establishment of Payroll Fund for Government Shares		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Retirement and Life Insurance Premiums			50103010
Pag-IBIG Contributions			50103020
PhilHealth Contributions			50103030
Employees Compensation Insurance Premiums			50103040
Due to Officers and Employees			20101020
Due to GSIS			20201020
Due to Pag-IBIG			20201030
Due to PhilHealth			20201040
Due to GOCCs			20201060

Template Code	: PAY003	Transaction Type	: Establishment of Payroll Fund
Template Description	: Establishment of Accounts Payable for Other Expenses		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Due from Other Funds			10304050
Due to NGAs			20201050
Due to LGUs			20201070
Trust Liabilities			20401010
Other Payables			29999990
Traveling Expenses - Local			50201010
Training Expenses			50202010
Scholarship Grants/Expenses			50202020
Office Supplies Expenses			50203010



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code : PAY003		Transaction Type : Establishment of Payroll Fund
Template Description : Establishment of Accounts Payable for Other Expenses		
Applies to the following Book/s General Fund, Special Education Fund, T		
Accountable Forms Expenses		50203020
Fuel, Oil and Lubricants Expenses		50203090
Textbooks and Instructional Materials Expenses		50203110
Other Supplies and Materials Expenses		50203990
Water Expenses		50204010
Electricity Expenses		50204020
Postage and Courier Services		50205010
Telephone Expenses		50205020
Internet Subscription Expenses		50205030
Cable, Satellite, Telegraph and Radio Expenses		50205040
Extraordinary and Miscellaneous Expenses		50210030
Legal Services		50211010
Consultancy Services		50211030
Other Professional Services		50211990
Environment/Sanitary Services		50212010
Other General Services		50212990
Repairs and Maintenance - Buildings and Other Structures		50213040
Repairs and Maintenance - Machinery and Equipment		50213050
Repairs and Maintenance - Transportation Equipment		50213060
Subsidy to Other Local Government Units		50214030
Subsidy to Other Funds		50214060
Insurance Expenses		50216030
Advertising Expenses		50299010
Representation Expenses		50299030
Subscription Expenses		50299070
Donations		50299080
Other Maintenance and Operating Expenses		50299990
Accounts Payable		20101010
Due to Officers and Employees		20101020
Due to BIR		20201010
Due to LGUs		20201070
Due to Other Funds		20301010
Guaranty/Security Deposits Payable		20401040
REFERENCE DOCUMENTS		
Disbursement Voucher (REQUIRED)		0141



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: BILL001	Transaction Type	: Billing of Creditor / Employee
Template Description	Issuance of Bills for the overpayment of salaries and wages & other compensation.		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Due from Other Funds			10304050
Due from Officers and Employees			10306020
Other Receivables			10306990
Due to BIR			20201010
Due to GSIS			20201020
Due to Pag-IBIG			20201030
Due to PhilHealth			20201040
Other Payables			29999990
Prior Period Adjustment			30101020
Salaries and Wages - Regular			50101010
Salaries and Wages - Casual/Contractual			50101020
Personal Economic Relief Allowance (PERA)			50102010
Representation Allowance (RA)			50102020
Transportation Allowance (TA)			50102030
Clothing/Uniform Allowance			50102040
Subsistence Allowance			50102050
Productivity Incentive Allowance			50102080
Overseas Allowance			50102090
Honoraria			50102100
Hazard Pay			50102110
Longevity Pay			50102120
Overtime and Night Pay			50102130
Year End Bonus			50102140
Cash Gift			50102150
Other Bonuses and Allowances			50102990
Retirement and Life Insurance Premiums			50103010
Pag-IBIG Contributions			50103020
PhilHealth Contributions			50103030
Employees Compensation Insurance Premiums			50103040
REFERENCE DOCUMENTS			
Bill			0181



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: BILL002	Transaction Type	: Billing of Creditor / Employee
Template Description	Billing for Creditors		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Accounts Receivable			10301010
Due from Other Funds			10304050
Due from Officers and Employees			10306020
Other Receivables			10306990
Accumulated Depreciation - School Buildings			10704021
Accumulated Depreciation - Office Equipment			10705021
Accumulated Depreciation - Information and Communication Technology Equipment			10705031
Accumulated Depreciation - Furniture and Fixtures			10707011
Other Financial Charges			50301990
Advances for Operating Expenses			10305010
Office Supplies Inventory			10404010
Other Supplies and Materials Inventory			10404990
Buildings			10704010
School Buildings			10704020
Office Equipment			10705020
Information and Communication Technology Equipment			10705030
Furniture and Fixtures			10707010
Construction in Progress - Buildings and Other Structures			10710030
Due to BIR			20201010
Due to LGUs			20201070
Prior Period Adjustment			30101020
Tax on Sand, Gravel and Other Quarry Products			40103040
Rent Income			40202050
Power Supply System Fees			40202100
Receipts from Cemetery Operations			40202160
Share in the Profit of Joint Venture			40202260
Other Business Income			40202990
Other Supplies and Materials Expenses			50203990
Repairs and Maintenance - Buildings and Other Structures			50213040
Other Maintenance and Operating Expenses			50299990
Guarantee Fees			50301030
Depreciation - Buildings and Other Structures			50501040
Depreciation - Machinery and Equipment			50501050
Depreciation - Furniture, Fixtures and Books			50501070



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: BILL002	Transaction Type	: Billing of Creditor / Employee
Template Description	Billing for Creditors		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Depreciation - Other Property, Plant and Equipment			50501990
REFERENCE DOCUMENTS			
Bill			0181

Template Code	: BILL003	Transaction Type	: Billing of Creditor / Employee
Template Description	Finance Lease Receivable		
Applies to the following Book/s			
ACCOUNTING ENTRIES			
Finance Lease Receivable			10302020
Lease Revenue			40202250
Deferred Finance Lease Revenue			20501030

Template Code	: BILL004	Transaction Type	: Billing of Creditor / Employee
Template Description	Billing to CHED for PCC Tuition Fees		
Applies to the following Book/s	General Fund		
ACCOUNTING ENTRIES			
Due from National Government Agencies			10303010
Other Payables			29999990
Other Payables			29999990
Other Service Income			40201990
School Fees			40202010

Template Code	: AFD001	Transaction Type	: Allowance for Doubtful Account
Template Description	Recognition of Impairment of Accounts Receivable		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Allowance for Impairment - Accounts Receivable			10301011
Impairment Loss - Loans and Receivables			50503020
Allowance for Impairment - Accounts Receivable			10301011
Government Equity			30101010
REFERENCE DOCUMENTS			
Aging of Receivables			0182



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: CPRJ001	Transaction Type	: Completed Projects
Template Description	Completed Construction of Agency Assets - Buildings and Other Structures		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Buildings			10704010
School Buildings			10704020
Hospitals and Health Centers			10704030
Markets			10704040
Slaughterhouses			10704050
Hostels and Dormitories			10704060
Other Structures			10704990
Accountable Forms Expenses			50203020
Construction in Progress - Infrastructure Assets			10710020
Construction in Progress - Buildings and Other Structures			10710030
Accounts Payable			20101010
REFERENCE DOCUMENTS			
Inspection and Acceptance Report			0197

Template Code	: CPRJ002	Transaction Type	: Completed Projects
Template Description	Completed construction of Land Improvements		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Land Improvements, Aquaculture Structures			10702010
Other Land Improvements			10702990
Construction in Progress - Land Improvements			10710010
REFERENCE DOCUMENTS			
Inspection and Acceptance Report			0197

Template Code	: CPRJ003	Transaction Type	: Completed Projects
Template Description	Completed construction of Infrastructure Assets		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Road Networks			10703010
Flood Control Systems			10703020
Sewer Systems			10703030
Water Supply Systems			10703040
Power Supply Systems			10703050
Communication Networks			10703060



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: CPRJ003	Transaction Type	: Completed Projects
Template Description	Completed construction of Infrastructure Assets		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Seaport Systems			10703070
Airport Systems			10703080
Parks, Plazas and Monuments			10703090
Other Infrastructure Assets			10703990
Construction in Progress - Infrastructure Assets			10710020
REFERENCE DOCUMENTS			
Accomplishment Report			0004

Template Code	: CPRJ004	Transaction Type	: Completed Projects
Template Description	Completed construction of Investments Property - Building		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Investment Property, Buildings			10601020
Construction in Progress - Investment Property, Buildings			10601030
REFERENCE DOCUMENTS			
Accomplishment Report			0004

Template Code	: CPRJ005	Transaction Type	: Completed Projects
Template Description	completed construction of Leased Assets		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Leased Assets, Buildings and Other Structures			10708020
Leased Assets, Machinery and Equipment			10708030
Leased Assets, Transportation Equipment			10708040
Other Leased Assets			10708990
Construction in Progress - Leased Assets			10710040
REFERENCE DOCUMENTS			
Accomplishment Report			0004

Template Code	: CPRJ006	Transaction Type	: Completed Projects
Template Description	Completed construction of Leased Assets Improvements		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Leased Assets Improvements, Land			10709010



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: CPRJ006	Transaction Type	: Completed Projects
Template Description	Completed construction of Leased Assets Improvements		
Applies to the following Book/s	General Fund, Special Education Fund		
Leased Assets Improvements, Buildings			10709020
Other Leased Assets Improvements			10709990
Construction in Progress - Leased Assets Improvements			10710050

Template Code	: PRB001	Transaction Type	: Progress Billing for Ongoing Projects
Template Description	Progress Billing Advertisement of the Project		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Advances to Contractors			10501010
Construction in Progress - Investment Property, Buildings			10601030
Construction in Progress - Land Improvements			10710010
Construction in Progress - Infrastructure Assets			10710020
Construction in Progress - Buildings and Other Structures			10710030
Construction in Progress - Leased Assets			10710040
Construction in Progress - Leased Assets Improvements			10710050
Advances to Contractors			10501010
Accounts Payable			20101010
Due to BIR			20201010
Due to Other Funds			20301010
Guaranty/Security Deposits Payable			20401040
REFERENCE DOCUMENTS			
Copy of Advertisement			0065

Template Code	: PRB002	Transaction Type	: Progress Billing for Ongoing Projects
Template Description	Progress Billing for Consultants fee for the Project		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Construction in Progress - Investment Property, Buildings			10601030
Other Structures			10704990
Construction in Progress - Land Improvements			10710010
Construction in Progress - Infrastructure Assets			10710020
Construction in Progress - Buildings and Other Structures			10710030
Construction in Progress - Leased Assets			10710040
Construction in Progress - Leased Assets Improvements			10710050
Accounts Payable			20101010



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: PRB002	Transaction Type	: Progress Billing for Ongoing Projects
Template Description	Progress Billing for Consultants fee for the Project		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Due to BIR			20201010
REFERENCE DOCUMENTS			
Accomplishment Report			0004

Template Code	: DONI001	Transaction Type	: Donation of Inventory Items
Template Description	Donation of Inventory Items		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Donations			50299080
Food Supplies for Distribution			10402010
Welfare Goods for Distribution			10402020
Drugs and Medicines for Distribution			10402030
Medical, Dental and Laboratory Supplies for Distribution			10402040
Agricultural Produce for Distribution			10402060
Textbooks and Instructional Materials for Distribution			10402070
Office Supplies Inventory			10404010
REFERENCE DOCUMENTS			
Deed of Donation			0131

Template Code	: PINV001	Transaction Type	: Purchase/Receipt of Inventory Items
Template Description	Delivery of Accountable Forms by the National Printing Office		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Accountable Forms, Plates and Stickers Inventory			10404020
Due to NGAs			20201050
REFERENCE DOCUMENTS			
Purchase Order			0100
Inspection and Acceptance Report			0197

Template Code	: PINV002	Transaction Type	: Purchase/Receipt of Inventory Items
Template Description	Receipt of Inventory Item Procured from the Procurement Service or from Suppliers		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Office Supplies Inventory			10404010



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: PINV002	Transaction Type	: Purchase/Receipt of Inventory Items
Template Description	Receipt of Inventory Item Procured from the Procurement Service or from Suppliers		
Applies to the following Book/s	General Fund, Special Education Fund		
Accountable Forms, Plates and Stickers Inventory			10404020
Non-Accountable Forms Inventory			10404030
Animal/Zoological Supplies Inventory			10404040
Food Supplies Inventory			10404050
Drugs and Medicines Inventory			10404060
Medical, Dental and Laboratory Supplies Inventory			10404070
Fuel, Oil and Lubricants Inventory			10404080
Agricultural and Marine Supplies Inventory			10404090
Textbooks and Instructional Materials Inventory			10404100
Military, Police and Traffic Supplies Inventory			10404110
Chemical and Filtering Supplies Inventory			10404120
Other Supplies and Materials Inventory			10404990
Due from National Government Agencies			10303010
Accounts Payable			20101010
Due to BIR			20201010
Due to Other Funds			20301010
REFERENCE DOCUMENTS			
Purchase Order			0100
Inspection and Acceptance Report			0197

Template Code	: PPPE001	Transaction Type	: Purchase/Receipt of Plant and Property Equipment on A
Template Description	Purchase of Land and land Improvements on account		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Land			10701010
Land Improvements, Aquaculture Structures			10702010
Other Land Improvements			10702990
Accounts Payable			20101010
REFERENCE DOCUMENTS			
Deed of Transfer			0132
Deed of Sale			0133

Template Code	: PPPE003	Transaction Type	: Purchase/Receipt of Plant and Property Equipment on A
Template Description	Purchase of Machineries and Equipment on account		
Applies to the following Book/s	General Fund, Special Education Fund, T		



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: PPPE003	Transaction Type	: Purchase/Receipt of Plant and Property Equipment on A
Template Description	: Purchase of Machineries and Equipment on account		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Machinery			10705010
Office Equipment			10705020
Information and Communication Technology Equipment			10705030
Agricultural and Forestry Equipment			10705040
Marine and Fishery Equipment			10705050
Airport Equipment			10705060
Communication Equipment			10705070
Construction and Heavy Equipment			10705080
Disaster Response and Rescue Equipment			10705090
Military, Police and Security Equipment			10705100
Medical Equipment			10705110
Printing Equipment			10705120
Sports Equipment			10705130
Technical and Scientific Equipment			10705140
Other Machinery and Equipment			10705990
Depreciation - Machinery and Equipment			50501050
Accumulated Depreciation - Office Equipment			10705021
Accumulated Depreciation - Information and Communication Technology Equipment			10705031
Accounts Payable			20101010
Due to Other Funds			20301010
REFERENCE DOCUMENTS			
Purchase Order			0100
Inspection and Acceptance Report			0197

Template Code	: PPPE004	Transaction Type	: Purchase/Receipt of Plant and Property Equipment on A
Template Description	Purchase of Transportation Equipment on account		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Motor Vehicles			10706010
Trains			10706020
Aircrafts and Aircrafts Ground Equipment			10706030
Watercrafts			10706040
Other Transportation Equipment			10706990
Accounts Payable			20101010



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: PPPE004	Transaction Type	: Purchase/Receipt of Plant and Property Equipment on A
Template Description	Purchase of Transportation Equipment on account		
Applies to the following Book/s	General Fund, Special Education Fund, T		

REFERENCE DOCUMENTS	
Purchase Order	0100
Sales Invoice	0110
Inspection and Acceptance Report	0197

Template Code	: PPPE005	Transaction Type	: Purchase/Receipt of Plant and Property Equipment on A
Template Description	Purchase of Furnitures and Fixtures		
Applies to the following Book/s	General Fund, Special Education Fund, T		

ACCOUNTING ENTRIES	
Furniture and Fixtures	10707010
Books	10707020
Depreciation - Furniture, Fixtures and Books	50501070
Accumulated Depreciation - Furniture and Fixtures	10707011
Accounts Payable	20101010
Due to Other Funds	20301010
REFERENCE DOCUMENTS	
Purchase Order	0100
Inspection and Acceptance Report	0197

Template Code	: PPPE006	Transaction Type	: Purchase/Receipt of Plant and Property Equipment on A
Template Description	Purchase of Leased Assets on account		
Applies to the following Book/s	General Fund, Special Education Fund, T		

ACCOUNTING ENTRIES	
Leased Assets, Machinery and Equipment	10708030
Leased Assets, Transportation Equipment	10708040
Other Leased Assets	10708990
Leased Assets Improvements, Land	10709010
Leased Assets Improvements, Buildings	10709020
Accounts Payable	20101010
REFERENCE DOCUMENTS	
Purchase Order	0100
Inspection and Acceptance Report	0197



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: PPPE007	Transaction Type	: Purchase/Receipt of Plant and Property Equipment on A
Template Description	Purchase of Leased Assets Improvements on account		
Applies to the following Book/s	General Fund, Special Education Fund, T		

ACCOUNTING ENTRIES	
Leased Assets Improvements, Land	10709010
Leased Assets Improvements, Buildings	10709020
Other Leased Assets Improvements	10709990
Accounts Payable	20101010
REFERENCE DOCUMENTS	
Purchase Order	0100
Inspection and Acceptance Report	0197

Template Code	: PPPE008	Transaction Type	: Purchase/Receipt of Plant and Property Equipment on A
Template Description	Purchase of Other Property, Plant and Equipment on account		
Applies to the following Book/s	General Fund, Special Education Fund, T		

ACCOUNTING ENTRIES	
Property and Equipment for Distribution	10402090
Work/Zoo Animals	10799010
Other Property, Plant and Equipment	10799990
Accounts Payable	20101010
REFERENCE DOCUMENTS	
Purchase Order	0100
Inspection and Acceptance Report	0197

Template Code	: PPPE009	Transaction Type	: Purchase/Receipt of Plant and Property Equipment on A
Template Description	Purchase of Buildings and Other Structures on account		
Applies to the following Book/s	General Fund, Special Education Fund, T		

ACCOUNTING ENTRIES	
Buildings	10704010
School Buildings	10704020
Hospitals and Health Centers	10704030
Markets	10704040
Slaughterhouses	10704050
Hostels and Dormitories	10704060
Other Structures	10704990
Prior Period Adjustment	30101020
Depreciation - Buildings and Other Structures	50501040
Accumulated Depreciation - School Buildings	10704021



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: PPPE009	Transaction Type	: Purchase/Receipt of Plant and Property Equipment on A
Template Description	Purchase of Buildings and Other Structures on account		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Accumulated Depreciation - Other Structures			10704991
Accounts Payable			20101010
Due to Other Funds			20301010
REFERENCE DOCUMENTS			
Purchase Order			0100
Inspection and Acceptance Report			0197

Template Code	: PPPE012	Transaction Type	: Purchase/Receipt of Plant and Property Equipment on A
Template Description	Purchase of Biological Assets on account.		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Breeding Stocks			10801010
Plants and Trees			10801020
Aquaculture			10801030
Other Bearer Biological Assets			10801990
Accounts Payable			20101010
REFERENCE DOCUMENTS			
Inspection and Acceptance Report			0197

Template Code	: PPPE013	Transaction Type	: Purchase/Receipt of Plant and Property Equipment on A
Template Description	: Receipt / Purchase of Intangible Assets		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Patents/Copyrights			10901010
Computer Software			10901020
Accounts Payable			20101010

Template Code	: PPPE014	Transaction Type	: Purchase/Receipt of Plant and Property Equipment on A
Template Description	Purchase of Infrastructure Projects on Account		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Road Networks			10703010
Sewer Systems			10703030
Water Supply Systems			10703040



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: PPPE014	Transaction Type	: Purchase/Receipt of Plant and Property Equipment on A
Template Description	Purchase of Infrastructure Projects on Account		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Power Supply Systems			10703050
Parks, Plazas and Monuments			10703090
Other Infrastructure Assets			10703990
Accounts Payable			20101010
Due to Other Funds			20301010

Template Code	: DISD001	Transaction Type	: Disposal of Propety, Plant and Equipment by Donation
Template Description	Donation of Land and Land Improvements to other government agencies		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Accumulated Impairment Losses - Land			10701011
Accumulated Depreciation - Land Improvements, Aquaculture Structures			10702011
Accumulated Depreciation - Other Land Improvements			10702991
Accumulated Impairment Losses - Other Land Improvements			10702992
Accumulated Impairment Losses - Leased Assets Improvements, Buildings			10709022
Donations			50299080
Land			10701010
Land Improvements, Aquaculture Structures			10702010
Other Land Improvements			10702990
REFERENCE DOCUMENTS			
Deed of Donation			0131

Template Code	: DISD002	Transaction Type	: Disposal of Propety, Plant and Equipment by Donation
Template Description	Donation of Building and Other Structures to Other Government Agencies - Buildings		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Accumulated Depreciation - Buildings			10704011
Accumulated Impairment Losses - Buildings			10704012
Accumulated Depreciation - School Buildings			10704021
Accumulated Impairment Losses - School Buildings			10704022
Accumulated Depreciation - Markets			10704041
Accumulated Impairment Losses - Markets			10704042
Accumulated Depreciation - Slaughterhouses			10704051
Accumulated Impairment Losses- Slaughterhouses			10704052
Accumulated Depreciation - Hostels and Dormitories			10704061



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISD002	Transaction Type	: Disposal of Propety, Plant and Equipment by Donation
Template Description	Donation of Building and Other Structures to Other Government Agencies - Buildings		
Applies to the following Book/s	General Fund, Special Education Fund		
Accumulated Impairment Losses - Hostels and Dormitories			10704062
Accumulated Depreciation - Other Structures			10704991
Donations			50299080
Buildings			10704010
School Buildings			10704020
Markets			10704040
Slaughterhouses			10704050
Hostels and Dormitories			10704060
Other Structures			10704990
REFERENCE DOCUMENTS			
Deed of Donation			0131

Template Code	: DISD003	Transaction Type	: Disposal of Propety, Plant and Equipment by Donation
Template Description	Donation of PPE to Other Government Agencies - Machinery and Equipment		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Accumulated Depreciation - Machinery			10705011
Accumulated Impairment Losses - Machinery			10705012
Accumulated Depreciation - Office Equipment			10705021
Accumulated Impairment Losses - Office Equipment			10705022
Accumulated Depreciation - Information and Communication Technology Equipment			10705031
Accumulated Impairment Losses - Information and Communication Technology Equipment			10705032
Accumulated Depreciation - Agricultural and Forestry Equipment			10705041
Accumulated Impairment Losses - Agricultural and Forestry Equipment			10705042
Accumulated Depreciation - Marine and Fishery Equipment			10705051
Accumulated Impairment Losses - Marine and Fishery Equipment			10705052
Accumulated Depreciation - Airport Equipment			10705061
Accumulated Impairment Losses - Airport Equipment			10705062
Accumulated Depreciation - Communication Equipment			10705071
Accumulated Impairment Losses - Communication Equipment			10705072
Accumulated Depreciation - Construction and Heavy Equipment			10705081
Accumulated Impairment Losses - Construction and Heavy Equipment			10705082
Accumulated Depreciation - Disaster Response and Rescue Equipment			10705091
Accumulated Impairment Losses - Disaster Response and Rescue Equipment			10705092
Accumulated Depreciation - Military, Police and Security Equipment			10705101



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code : DISD003		Transaction Type : Disposal of Propety, Plant and Equipment by Donation
Template Description : Donation of PPE to Other Government Agencies - Machinery and Equipment		
Applies to the following Book/s General Fund, Special Education Fund		
Accumulated Impairment Losses - Military, Police and Security Equipment		10705102
Accumulated Depreciation - Medical Equipment		10705111
Accumulated Impairment Losses - Medical Equipment		10705112
Accumulated Depreciation - Printing Equipment		10705121
Accumulated Impairment Losses - Printing Equipment		10705122
Accumulated Depreciation - Sports Equipment		10705131
Accumulated Impairment Losses - Sports Equipment		10705132
Accumulated Depreciation - Technical and Scientific Equipment		10705141
Accumulated Impairment Losses - Technical and Scientific Equipment		10705142
Accumulated Depreciation - Other Machinery and Equipment		10705991
Accumulated Impairment Losses - Other Machinery and Equipment		10705992
Donations		50299080
Machinery		10705010
Office Equipment		10705020
Information and Communication Technology Equipment		10705030
Agricultural and Forestry Equipment		10705040
Marine and Fishery Equipment		10705050
Airport Equipment		10705060
Communication Equipment		10705070
Construction and Heavy Equipment		10705080
Disaster Response and Rescue Equipment		10705090
Military, Police and Security Equipment		10705100
Medical Equipment		10705110
Printing Equipment		10705120
Sports Equipment		10705130
Technical and Scientific Equipment		10705140
Other Machinery and Equipment		10705990
REFERENCE DOCUMENTS		
Deed of Donation		0131

Template Code : DISD004		Transaction Type : Disposal of Propety, Plant and Equipment by Donation
Template Description : Donation of Transportation Equipment		
Applies to the following Book/s General Fund, Special Education Fund		
ACCOUNTING ENTRIES		
Accumulated Depreciation - Motor Vehicles		10706011



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISD004	Transaction Type	: Disposal of Propety, Plant and Equipment by Donation
Template Description	Donation of Transportation Equipment		
Applies to the following Book/s	General Fund, Special Education Fund		
Accumulated Impairment Losses - Motor Vehicles			10706012
Accumulated Depreciation - Trains			10706021
Accumulated Depreciation - Aircrafts and Aircrafts Ground Equipment			10706031
Accumulated Impairment Losses - Aircrafts and Aircrafts Ground Equipment			10706032
Accumulated Impairment Losses - Watercrafts			10706042
Accumulated Depreciation - Other Transportation Equipment			10706991
Accumulated Impairment Losses - Other Transportation Equipment			10706992
Donations			50299080
Motor Vehicles			10706010
Trains			10706020
Aircrafts and Aircrafts Ground Equipment			10706030
Watercrafts			10706040
Other Transportation Equipment			10706990
REFERENCE DOCUMENTS			
Deed of Donation			0131

Template Code	: DISD005	Transaction Type	: Disposal of Propety, Plant and Equipment by Donation
Template Description	Donation of Furnitures and Fixtures to Other Government Agencies		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Accumulated Depreciation - Furniture and Fixtures			10707011
Accumulated Impairment Losses - Furniture and Fixtures			10707012
Accumulated Depreciation - Books			10707021
Accumulated Impairment Losses - Books			10707022
Donations			50299080
Furniture and Fixtures			10707010
Books			10707020
REFERENCE DOCUMENTS			
Deed of Donation			0131

Template Code	: DIST002	Transaction Type	: Disposal of Property, Plant and Equipment by Transfer
Template Description	Transfer of PPE to General Fund / Economic Enterprises NGAs / Other LGUs - Land and Land Improvements		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Accumulated Depreciation - Land Improvements, Aquaculture Structures			10702011



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DIST002	Transaction Type	: Disposal of Property, Plant and Equipment by Transfer
Template Description	Transfer of PPE to General Fund / Economic Enterprises NGAs / Other LGUs - Land and Land Improvements		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Accumulated Impairment Losses - Land Improvements, Aquaculture Structures			10702012
Due to NGAs			20201050
Due to LGUs			20201070
Subsidy to NGAs			50214020
Subsidy to Other Local Government Units			50214030
Subsidy to Other Funds			50214060
Subsidy to General Fund Proper/Special Accounts			50214070
Subsidy to Local Economic Enterprises			50214080
Subsidies - Others			50214990
Land			10701010
Land Improvements, Aquaculture Structures			10702010
Other Land Improvements			10702990
REFERENCE DOCUMENTS			
Deed of Transfer			0132

Template Code	: DIST003	Transaction Type	: Disposal of Property, Plant and Equipment by Transfer
Template Description	Transfer of PPE to General Fund / Economic Enterprises NGAs / Other LGUs - Building and Other Structures		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Due from Other Funds			10304050
Accumulated Depreciation - Buildings			10704011
Accumulated Impairment Losses - Buildings			10704012
Accumulated Depreciation - School Buildings			10704021
Accumulated Impairment Losses - School Buildings			10704022
Accumulated Depreciation - Hospitals and Health Centers			10704031
Accumulated Impairment Losses - Hospitals and Health Centers			10704032
Accumulated Depreciation - Markets			10704041
Accumulated Impairment Losses - Markets			10704042
Accumulated Depreciation - Slaughterhouses			10704051
Accumulated Impairment Losses- Slaughterhouses			10704052
Accumulated Depreciation - Hostels and Dormitories			10704061
Accumulated Impairment Losses - Hostels and Dormitories			10704062
Accumulated Depreciation - Other Structures			10704991
Accumulated Impairment Losses - Other Structures			10704992
Due to NGAs			20201050



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DIST003	Transaction Type	: Disposal of Property, Plant and Equipment by Transfer
Template Description	Transfer of PPE to General Fund / Economic Enterprises NGAs / Other LGUs - Building and Other Structures		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Due to LGUs			20201070
Subsidy to NGAs			50214020
Subsidy to Other Local Government Units			50214030
Subsidy to Other Funds			50214060
Subsidy to General Fund Proper/Special Accounts			50214070
Subsidy to Local Economic Enterprises			50214080
Subsidies - Others			50214990
Buildings			10704010
School Buildings			10704020
Hospitals and Health Centers			10704030
Markets			10704040
Slaughterhouses			10704050
Hostels and Dormitories			10704060
Other Structures			10704990
Prior Period Adjustment			30101020
Depreciation - Buildings and Other Structures			50501040

Template Code	: DIST004	Transaction Type	: Disposal of Property, Plant and Equipment by Transfer
Template Description	Transfer of PPE to General Fund / Economic Enterprises NGAs / Other LGUs - Machinery and Equipment		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Accumulated Depreciation - Machinery			10705011
Accumulated Impairment Losses - Machinery			10705012
Accumulated Depreciation - Office Equipment			10705021
Accumulated Impairment Losses - Office Equipment			10705022
Accumulated Depreciation - Information and Communication Technology Equipment			10705031
Accumulated Impairment Losses - Information and Communication Technology Equipment			10705032
Accumulated Depreciation - Agricultural and Forestry Equipment			10705041
Accumulated Impairment Losses - Agricultural and Forestry Equipment			10705042
Accumulated Depreciation - Marine and Fishery Equipment			10705051
Accumulated Impairment Losses - Marine and Fishery Equipment			10705052
Accumulated Depreciation - Airport Equipment			10705061
Accumulated Impairment Losses - Airport Equipment			10705062
Accumulated Depreciation - Communication Equipment			10705071
Accumulated Impairment Losses - Communication Equipment			10705072



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DIST004	Transaction Type	: Disposal of Property, Plant and Equipment by Transfer
Template Description	Transfer of PPE to General Fund / Economic Enterprises NGAs / Other LGUs - Machinery and Equipment		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Accumulated Depreciation - Construction and Heavy Equipment			10705081
Accumulated Impairment Losses - Construction and Heavy Equipment			10705082
Accumulated Depreciation - Disaster Response and Rescue Equipment			10705091
Accumulated Impairment Losses - Disaster Response and Rescue Equipment			10705092
Accumulated Depreciation - Military, Police and Security Equipment			10705101
Accumulated Impairment Losses - Military, Police and Security Equipment			10705102
Accumulated Depreciation - Printing Equipment			10705121
Accumulated Impairment Losses - Printing Equipment			10705122
Accumulated Depreciation - Sports Equipment			10705131
Accumulated Impairment Losses - Sports Equipment			10705132
Accumulated Depreciation - Technical and Scientific Equipment			10705141
Accumulated Impairment Losses - Technical and Scientific Equipment			10705142
Accumulated Depreciation - Other Machinery and Equipment			10705991
Accumulated Impairment Losses - Other Machinery and Equipment			10705992
Due to NGAs			20201050
Due to LGUs			20201070
Trust Liabilities - Disaster Risk Reduction and Management Fund			20401020
Subsidy to NGAs			50214020
Subsidy to Other Local Government Units			50214030
Subsidy to Other Funds			50214060
Subsidy to General Fund Proper/Special Accounts			50214070
Subsidy to Local Economic Enterprises			50214080
Subsidies - Others			50214990
Machinery			10705010
Office Equipment			10705020
Information and Communication Technology Equipment			10705030
Agricultural and Forestry Equipment			10705040
Marine and Fishery Equipment			10705050
Airport Equipment			10705060
Communication Equipment			10705070
Construction and Heavy Equipment			10705080
Disaster Response and Rescue Equipment			10705090
Military, Police and Security Equipment			10705100
Medical Equipment			10705110
Printing Equipment			10705120



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DIST004	Transaction Type	: Disposal of Property, Plant and Equipment by Transfer
Template Description	Transfer of PPE to General Fund / Economic Enterprises NGAs / Other LGUs - Machinery and Equipment		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Sports Equipment			10705130
Technical and Scientific Equipment			10705140
Other Machinery and Equipment			10705990

Template Code	: DIST005	Transaction Type	: Disposal of Property, Plant and Equipment by Transfer
Template Description	Transfer of PPE to General Fund / Economic Enterprises NGAs / Other LGUs - Transportation Equipment		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Accumulated Depreciation - Other Infrastructure Assets			10703991
Accumulated Depreciation - Motor Vehicles			10706011
Accumulated Impairment Losses - Motor Vehicles			10706012
Accumulated Depreciation - Trains			10706021
Accumulated Impairment Losses - Trains			10706022
Accumulated Depreciation - Aircrafts and Aircrafts Ground Equipment			10706031
Accumulated Impairment Losses - Aircrafts and Aircrafts Ground Equipment			10706032
Accumulated Depreciation - Watercrafts			10706041
Accumulated Impairment Losses - Watercrafts			10706042
Accumulated Impairment Losses - Other Transportation Equipment			10706992
Due to NGAs			20201050
Due to LGUs			20201070
Trust Liabilities			20401010
Trust Liabilities - Disaster Risk Reduction and Management Fund			20401020
Subsidy to NGAs			50214020
Subsidy to Other Local Government Units			50214030
Subsidy to Other Funds			50214060
Subsidy to General Fund Proper/Special Accounts			50214070
Subsidy to Local Economic Enterprises			50214080
Subsidies - Others			50214990
Motor Vehicles			10706010
Trains			10706020
Aircrafts and Aircrafts Ground Equipment			10706030
Watercrafts			10706040
Other Transportation Equipment			10706990



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DIST006	Transaction Type	: Disposal of Property, Plant and Equipment by Transfer
Template Description	Transfer of PPE to General Fund / Economic Enterprises NGAs / Other LGUs - Furnitures, Fixtures and Books		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Accumulated Depreciation - Furniture and Fixtures			10707011
Accumulated Impairment Losses - Furniture and Fixtures			10707012
Accumulated Depreciation - Books			10707021
Accumulated Impairment Losses - Books			10707022
Due to NGAs			20201050
Due to LGUs			20201070
Subsidy to NGAs			50214020
Subsidy to Other Local Government Units			50214030
Subsidy to Other Funds			50214060
Subsidy to General Fund Proper/Special Accounts			50214070
Subsidy to Local Economic Enterprises			50214080
Subsidies - Others			50214990
Furniture and Fixtures			10707010
Books			10707020

Template Code	: DIST007	Transaction Type	: Disposal of Property, Plant and Equipment by Transfer
Template Description	Transfer of PPE to General Fund/Other LGUs/NGAs- Public Infrastructure		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Due from Other Funds			10304050
Due to NGAs			20201050
Due to LGUs			20201070
Due to Other Funds			20301010
Road Networks			10703010
Parks, Plazas and Monuments			10703090
Other Infrastructure Assets			10703990

Template Code	: DIST008	Transaction Type	: Disposal of Property, Plant and Equipment by Transfer
Template Description	Transfer of PPE to General Funds/NGAs,Other LGUs - Intangible Assets		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Due to NGAs			20201050
Due to LGUs			20201070
Due to Other Funds			20301010



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DIST008	Transaction Type	: Disposal of Property, Plant and Equipment by Transfer
Template Description	Transfer of PPE to General Funds/NGAs, Other LGUs - Intangible Assets		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Computer Software			10901020

Template Code	: INT001	Transaction Type	: Accrual of Interest from Bills
Template Description	Recognition of Interest Earned for the Period		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Interests Receivable			10301070
Due from Local Government Units			10303030
Due from Local Economic Enterprise			10304070
Accountable Forms Expenses			50203020
Interest Income			40202220
REFERENCE DOCUMENTS			
Bill			0181

Template Code	: ISS001	Transaction Type	: Issuance of Inventory Items from Stock
Template Description	Issuance of Inventory Items Based on on Report of Supplies and Materials / Requisition and Issue Slip for Inventory held for distribution		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Agricultural and Forestry Equipment		10705040	
Government Equity		30101010	
Animal/Zoological Supplies Expenses		50203040	
Food Supplies Expenses		50203050	
Welfare Goods Expenses		50203060	
Drugs and Medicines Expenses		50203070	
Medical, Dental and Laboratory Supplies Expenses		50203080	
Textbooks and Instructional Materials Expenses		50203110	
Other Supplies and Materials Expenses		50203990	
Food Supplies for Distribution		10402010	
Welfare Goods for Distribution		10402020	
Drugs and Medicines for Distribution		10402030	
Medical, Dental and Laboratory Supplies for Distribution		10402040	
Agricultural and Marine Supplies for Distribution		10402050	
Agricultural Produce for Distribution		10402060	
Textbooks and Instructional Materials for Distribution		10402070	
Construction Materials for Distribution		10402080	



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: ISS001	Transaction Type	: Issuance of Inventory Items from Stock
Template Description	Issuance of Inventory Items Based on on Report of Supplies and Materials / Requisition and Issue Slip for Inventory held for distribution		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Property and Equipment for Distribution			10402090
Other Supplies and Materials for Distribution			10402990
REFERENCE DOCUMENTS			
Requisition and Issue Slip (RIS)			0155
Report of Supplies and Materials Issued (RSMI)			0201

Template Code	: ISS002	Transaction Type	: Issuance of Inventory Items from Stock
Template Description	Issuance of Inventory Items Based on Report of Supplies and Materials Issued (RSMI) for the Inventory held for manufacturing		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Direct Materials			50401010
Direct Labor			50401020
Manufacturing Overhead			50401030
Raw Materials Inventory			10403010
Work-in-Process Inventory			10403020
Finished Goods Inventory			10403030
REFERENCE DOCUMENTS			
Requisition and Issue Slip (RIS)			0155
Report of Supplies and Materials Issued (RSMI)			0201

Template Code	: ISS003	Transaction Type	: Issuance of Inventory Items from Stock
Template Description	Issuance of Inventory Items Based on on Report of Supplies and Materials / Requisition and Issue Slip for Inventory held for consumption		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Government Equity			30101010
Office Supplies Expenses			50203010
Accountable Forms Expenses			50203020
Non-Accountable Forms Expenses			50203030
Animal/Zoological Supplies Expenses			50203040
Food Supplies Expenses			50203050
Drugs and Medicines Expenses			50203070
Medical, Dental and Laboratory Supplies Expenses			50203080
Fuel, Oil and Lubricants Expenses			50203090
Agricultural and Marine Supplies Expenses			50203100
Textbooks and Instructional Materials Expenses			50203110



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: ISS003	Transaction Type	: Issuance of Inventory Items from Stock
Template Description	Issuance of Inventory Items Based on on Report of Supplies and Materials / Requisition and Issue Slip for Inventory held for consumption		
Applies to the following Book/s	General Fund, Special Education Fund		
Military, Police and Traffic Supplies Expenses			50203120
Chemical and Filtering Supplies Expenses			50203130
Other Supplies and Materials Expenses			50203990
Merchandise Inventory			10401010
Office Supplies Inventory			10404010
Accountable Forms, Plates and Stickers Inventory			10404020
Non-Accountable Forms Inventory			10404030
Animal/Zoological Supplies Inventory			10404040
Food Supplies Inventory			10404050
Drugs and Medicines Inventory			10404060
Medical, Dental and Laboratory Supplies Inventory			10404070
Fuel, Oil and Lubricants Inventory			10404080
Agricultural and Marine Supplies Inventory			10404090
Textbooks and Instructional Materials Inventory			10404100
Military, Police and Traffic Supplies Inventory			10404110
Chemical and Filtering Supplies Inventory			10404120
Construction Materials Inventory			10404130
Other Supplies and Materials Inventory			10404990

Template Code	: ISS004	Transaction Type	: Issuance of Inventory Items from Stock
Template Description	Issuance of Inventory Items for repairs and maintenance of Property, plant and equipment		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Government Equity			30101010
Repairs and Maintenance - Investment Property			50213010
Repairs and Maintenance - Land Improvements			50213020
Repairs and Maintenance - Infrastructure Assets			50213030
Repairs and Maintenance - Buildings and Other Structures			50213040
Repairs and Maintenance - Machinery and Equipment			50213050
Repairs and Maintenance - Transportation Equipment			50213060
Repairs and Maintenance - Furniture and Fixtures			50213070
Repairs and Maintenance - Leased Assets			50213080
Repairs and Maintenance - Leased Assets Improvements			50213090
Repairs and Maintenance - Other Property, Plant and Equipment			50213990
Fuel, Oil and Lubricants Inventory			10404080



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: ISS004	Transaction Type	: Issuance of Inventory Items from Stock
Template Description	Issuance of Inventory Items for repairs and maintenance of Property, plant and equipment		
Applies to the following Book/s	General Fund, Special Education Fund		
Chemical and Filtering Supplies Inventory			10404120
Construction Materials Inventory			10404130
Other Supplies and Materials Inventory			10404990

Template Code	: ISS005	Transaction Type	: Issuance of Inventory Items from Stock
Template Description	Issuance of Inventory Items as subsidy or assistance to NGAs, GOCCs, and other LGUs		
Applies to the following Book/s	Special Education Fund		
ACCOUNTING ENTRIES			
Government Equity			30101010
Subsidy from Local Government Units			40301020
Subsidy to NGAs			50214020
Subsidy to Other Local Government Units			50214030
Subsidy to Other Funds			50214060
Subsidy to Local Economic Enterprises			50214080
Subsidies - Others			50214990
Food Supplies for Distribution			10402010
Welfare Goods for Distribution			10402020
Drugs and Medicines for Distribution			10402030
Medical, Dental and Laboratory Supplies for Distribution			10402040
Agricultural and Marine Supplies for Distribution			10402050
Agricultural Produce for Distribution			10402060
Textbooks and Instructional Materials for Distribution			10402070
Construction Materials for Distribution			10402080
Property and Equipment for Distribution			10402090
Other Supplies and Materials for Distribution			10402990
REFERENCE DOCUMENTS			
Report of Supplies and Materials Issued (RSMI)			0201

Template Code	: LIQ001	Transaction Type	: Liquidation of Cash Advance
Template Description	Liquidation of Cash Advances by Disbursing Officer (for employees) and Employees' Travel		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Due from Other Funds			10304050
Due from Officers and Employees			10306020
Due to Officers and Employees			20101020



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code : LIQ001		Transaction Type : Liquidation of Cash Advance
Template Description : Liquidation of Cash Advances by Disbursing Officer (for employees) and Employees' Travel		
Applies to the following Book/s		General Fund, Special Education Fund, T
Due to BIR		20201010
Due to NGAs		20201050
Due to LGUs		20201070
Other Payables		29999990
Prior Period Adjustment		30101020
Salaries and Wages - Regular		50101010
Salaries and Wages - Casual/Contractual		50101020
Personal Economic Relief Allowance (PERA)		50102010
Representation Allowance (RA)		50102020
Transportation Allowance (TA)		50102030
Clothing/Uniform Allowance		50102040
Subsistence Allowance		50102050
Laundry Allowance		50102060
Honoraria		50102100
Hazard Pay		50102110
Longevity Pay		50102120
Overtime and Night Pay		50102130
Year End Bonus		50102140
Cash Gift		50102150
Other Bonuses and Allowances		50102990
Retirement and Life Insurance Premiums		50103010
Pag-IBIG Contributions		50103020
PhilHealth Contributions		50103030
Employees Compensation Insurance Premiums		50103040
Other Personnel Benefits		50104990
Traveling Expenses - Local		50201010
Traveling Expenses - Foreign		50201020
Donations		50299080
Advances for Operating Expenses		10305010
Advances for Payroll		10305020
Advances to Officers and Employees		10305040
Due from Officers and Employees		10306020
Due to Officers and Employees		20101020
Due to BIR		20201010
Due to GSIS		20201020



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: LIQ001	Transaction Type	: Liquidation of Cash Advance
Template Description	Liquidation of Cash Advances by Disbursing Officer (for employees) and Employees' Travel		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Due to Pag-IBIG			20201030
Due to PhilHealth			20201040
Other Payables			29999990
REFERENCE DOCUMENTS			
Report of Disbursement			0125
Liquidation Report			0127

Template Code	: LIQ002	Transaction Type	: Liquidation of Cash Advance
Template Description	Liquidation of Cash Advances for training and seminar granted in Previous Year liquidated in the current year		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Prior Period Adjustment			30101020
Advances for Operating Expenses			10305010
Advances to Special Disbursing Officer			10305030
Advances to Officers and Employees			10305040
Due from Officers and Employees			10306020
REFERENCE DOCUMENTS			
Liquidation Report			0127

Template Code	: LIQ004	Transaction Type	: Liquidation of Cash Advance
Template Description	Liquidation of Cash Advance for operating expenses granted in current year		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Due from Officers and Employees			10306020
Agricultural and Forestry Equipment			10705040
Due to Officers and Employees			20101020
Trust Liabilities			20401010
Prior Period Adjustment			30101020
PhilHealth Contributions			50103030
Office Supplies Expenses			50203010
Accountable Forms Expenses			50203020
Non-Accountable Forms Expenses			50203030
Animal/Zoological Supplies Expenses			50203040
Food Supplies Expenses			50203050
Welfare Goods Expenses			50203060



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: LIQ004	Transaction Type	: Liquidation of Cash Advance
Template Description	Liquidation of Cash Advance for operating expenses granted in current year		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Drugs and Medicines Expenses			50203070
Medical, Dental and Laboratory Supplies Expenses			50203080
Fuel, Oil and Lubricants Expenses			50203090
Agricultural and Marine Supplies Expenses			50203100
Textbooks and Instructional Materials Expenses			50203110
Military, Police and Traffic Supplies Expenses			50203120
Chemical and Filtering Supplies Expenses			50203130
Other Supplies and Materials Expenses			50203990
Other Professional Services			50211990
Other General Services			50212990
Taxes, Duties and Licenses			50216010
Representation Expenses			50299030
Donations			50299080
Other Maintenance and Operating Expenses			50299990
Petty Cash			10101020
Due from National Government Agencies			10303010
Advances for Operating Expenses			10305010
Advances for Payroll			10305020
Advances to Officers and Employees			10305040
Due to Officers and Employees			20101020
Due to BIR			20201010
Due to Pag-IBIG			20201030
Due to PhilHealth			20201040
Other Payables			29999990
REFERENCE DOCUMENTS			
Liquidation Report			0127

Template Code	: LIQ005	Transaction Type	: Liquidation of Cash Advance
Template Description	Liquidation of Cash Advance for Training and scholarship granted in current year		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Training Expenses			50202010
Scholarship Grants/Expenses			50202020
Advances for Operating Expenses			10305010
Advances to Officers and Employees			10305040



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: LIQ005	Transaction Type	: Liquidation of Cash Advance
Template Description	Liquidation of Cash Advance for Training and scholarship granted in current year		
Applies to the following Book/s	General Fund, Special Education Fund		
Due from Officers and Employees			10306020
REFERENCE DOCUMENTS			
Liquidation Report			0127

Template Code	: LIQ006	Transaction Type	: Liquidation of Cash Advance
Template Description	Liquidation of Cash Advance for training and scholarship granted in prior years		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Prior Period Adjustment			30101020
Due from Officers and Employees			10306020
REFERENCE DOCUMENTS			
Liquidation Report			0127

Template Code	: LIQ007	Transaction Type	: Liquidation of Cash Advance
Template Description	Liquidation of Cash Advances for Confidential, Intelligence, Extraordinary and Misc. Expenses granted in current year		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Confidential Expenses			50210010
Intelligence Expenses			50210020
Extraordinary and Miscellaneous Expenses			50210030
Advances for Operating Expenses			10305010
Advances to Special Disbursing Officer			10305030
Advances to Officers and Employees			10305040
Due from Officers and Employees			10306020

Template Code	: LIQ008	Transaction Type	: Liquidation of Cash Advance
Template Description	: others		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Due from Other Funds			10304050
Advances to Officers and Employees			10305040
Due to Officers and Employees			20101020
Due to GSIS			20201020
Due to Pag-IBIG			20201030



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code :	LIQ008	Transaction Type :	Liquidation of Cash Advance
Template Description :	others		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Due to NGAs			20201050
Due to LGUs			20201070
Due to Other Funds			20301010
Other Payables			29999990
Prior Period Adjustment			30101020
Due from National Government Agencies			10303010
Advances for Operating Expenses			10305010
Advances for Payroll			10305020
Advances to Special Disbursing Officer			10305030
Advances to Officers and Employees			10305040
Due to Officers and Employees			20101020
Due to BIR			20201010
Prior Period Adjustment			30101020

Template Code	: DONP001	Transaction Type	: Receipt of Donated Plant and Property Equipment
Template Description	: Receipt of Donated Property, Plant and Equipment		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Land			10701010
Land Improvements, Aquaculture Structures			10702010
Other Land Improvements			10702990
Road Networks			10703010
Parks, Plazas and Monuments			10703090
Other Infrastructure Assets			10703990
Buildings			10704010
School Buildings			10704020
Hospitals and Health Centers			10704030
Markets			10704040
Slaughterhouses			10704050
Hostels and Dormitories			10704060
Other Structures			10704990
Machinery			10705010
Office Equipment			10705020
Information and Communication Technology Equipment			10705030
Agricultural and Forestry Equipment			10705040



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DONP001	Transaction Type	: Receipt of Donated Plant and Property Equipment
Template Description	Receipt of Donated Property, Plant and Equipment		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Marine and Fishery Equipment			10705050
Airport Equipment			10705060
Communication Equipment			10705070
Construction and Heavy Equipment			10705080
Disaster Response and Rescue Equipment			10705090
Military, Police and Security Equipment			10705100
Medical Equipment			10705110
Printing Equipment			10705120
Sports Equipment			10705130
Technical and Scientific Equipment			10705140
Other Machinery and Equipment			10705990
Motor Vehicles			10706010
Trains			10706020
Aircrafts and Aircrafts Ground Equipment			10706030
Watercrafts			10706040
Other Transportation Equipment			10706990
Furniture and Fixtures			10707010
Books			10707020
Work/Zoo Animals			10799010
Other Property, Plant and Equipment			10799990
Prior Period Adjustment			30101020
Subsidy from National Government			40301010
Subsidy from Local Government Units			40301020
Subsidy from Government-Owned and/or Controlled Corporations			40301030
Subsidy from Other Funds			40301040
Subsidy from General Fund Proper/Other Special Accounts			40301050
Subsidy from Other Local Economic Enterprise			40301060
Grants and Donations in Kind			40402020
REFERENCE DOCUMENTS			
Deed of Donation (REQUIRED)			0131

Template Code	: RPPE002	Transaction Type	: Receipt of Donated Plant and Property Equipment
Template Description	Receipt of Donated Intangible Assets from NGAs		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: RPPE002	Transaction Type	: Receipt of Donated Plant and Property Equipment
Template Description	Receipt of Donated Intangible Assets from NGAs		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Computer Software			10901020
Subsidy from National Government			40301010

Template Code	: DPPE001	Transaction Type	: Depreciation / Impairment loss of Property, Plant and E
Template Description	Depreciation of Property, Plant and Equipment		
Applies to the following Book/s	General Fund, Special Education Fund		

ACCOUNTING ENTRIES			
Depreciation - Investment Property			50501010
Depreciation - Land Improvements			50501020
Depreciation - Infrastructure Assets			50501030
Depreciation - Buildings and Other Structures			50501040
Depreciation - Machinery and Equipment			50501050
Depreciation - Transportation Equipment			50501060
Depreciation - Furniture, Fixtures and Books			50501070
Depreciation - Leased Assets			50501080
Depreciation - Leased Assets Improvements			50501090
Depreciation - Service Concession Asset			50501100
Depreciation - Other Property, Plant and Equipment			50501990
Accumulated Depreciation - Land Improvements, Aquaculture Structures			10702011
Accumulated Depreciation - Other Land Improvements			10702991
Accumulated Depreciation - Road Networks			10703011
Accumulated Depreciation - Flood Control Systems			10703021
Accumulated Depreciation - Sewer Systems			10703031
Accumulated Depreciation - Water Supply Systems			10703041
Accumulated Depreciation - Power Supply Systems			10703051
Accumulated Depreciation - Seaport Systems			10703071
Accumulated Depreciation - Parks, Plazas and Monuments			10703091
Accumulated Depreciation - Other Infrastructure Assets			10703991
Accumulated Depreciation - Buildings			10704011
Accumulated Depreciation - School Buildings			10704021
Accumulated Depreciation - Hospitals and Health Centers			10704031
Accumulated Depreciation - Markets			10704041
Accumulated Depreciation - Slaughterhouses			10704051
Accumulated Depreciation - Hostels and Dormitories			10704061
Accumulated Depreciation - Other Structures			10704991



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DPPE001	Transaction Type	: Depreciation / Impairment loss of Property, Plant and E
Template Description	Depreciation of Property, Plant and Equipment		
Applies to the following Book/s	General Fund, Special Education Fund		
Accumulated Depreciation - Machinery			10705011
Accumulated Depreciation - Office Equipment			10705021
Accumulated Depreciation - Information and Communication Technology Equipment			10705031
Accumulated Depreciation - Agricultural and Forestry Equipment			10705041
Accumulated Depreciation - Marine and Fishery Equipment			10705051
Accumulated Depreciation - Airport Equipment			10705061
Accumulated Depreciation - Communication Equipment			10705071
Accumulated Depreciation - Construction and Heavy Equipment			10705081
Accumulated Depreciation - Disaster Response and Rescue Equipment			10705091
Accumulated Depreciation - Military, Police and Security Equipment			10705101
Accumulated Depreciation - Medical Equipment			10705111
Accumulated Depreciation - Printing Equipment			10705121
Accumulated Depreciation - Sports Equipment			10705131
Accumulated Depreciation - Technical and Scientific Equipment			10705141
Accumulated Depreciation - Other Machinery and Equipment			10705991
Accumulated Depreciation - Motor Vehicles			10706011
Accumulated Depreciation - Trains			10706021
Accumulated Depreciation - Aircrafts and Aircrafts Ground Equipment			10706031
Accumulated Depreciation - Watercrafts			10706041
Accumulated Depreciation - Other Transportation Equipment			10706991
Accumulated Depreciation - Furniture and Fixtures			10707011
Accumulated Depreciation - Books			10707021
Accumulated Depreciation - Leased Assets, Buildings and Other Structures			10708021
Accumulated Depreciation - Leased Assets, Machinery and Equipment			10708031
Accumulated Depreciation - Leased Assets, Transportation Equipment			10708041
Accumulated Depreciation - Other Leased Assets			10708991
Accumulated Depreciation - Leased Assets Improvements, Land			10709011
Accumulated Depreciation - Leased Assets Improvements, Buildings			10709021

Template Code	: DPPE002	Transaction Type	: Depreciation / Impairment loss of Property, Plant and E
Template Description	Impairment of Property, Plant and Equipment		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Impairment Loss - Property, Plant and Equipment			50503090
Accumulated Impairment Losses - Investment Property, Land			10601011



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DPPE002	Transaction Type	: Depreciation / Impairment loss of Property, Plant and E
Template Description	Impairment of Property, Plant and Equipment		
Applies to the following Book/s	General Fund, Special Education Fund		
Accumulated Impairment Losses - Investment Property, Buildings			10601022
Accumulated Impairment Losses - Land			10701011
Accumulated Impairment Losses - Other Land Improvements			10702992
Accumulated Impairment Losses - Road Networks			10703012
Accumulated Impairment Losses - Flood Control Systems			10703022
Accumulated Impairment Losses - Water Supply Systems			10703042
Accumulated Impairment Losses - Power Supply Systems			10703052
Accumulated Impairment Losses - Seaport Systems			10703072
Accumulated Impairment Losses - Parks, Plazas and Monuments			10703092
Accumulated Impairment Losses - Other Infrastructure Assets			10703992
Accumulated Impairment Losses - Buildings			10704012
Accumulated Impairment Losses - School Buildings			10704022
Accumulated Impairment Losses - Hospitals and Health Centers			10704032
Accumulated Impairment Losses - Markets			10704042
Accumulated Impairment Losses - Hostels and Dormitories			10704062
Accumulated Impairment Losses - Other Structures			10704992
Accumulated Impairment Losses - Machinery			10705012
Accumulated Impairment Losses - Office Equipment			10705022
Accumulated Impairment Losses - Information and Communication Technology Equipment			10705032
Accumulated Impairment Losses - Agricultural and Forestry Equipment			10705042
Accumulated Impairment Losses - Marine and Fishery Equipment			10705052
Accumulated Impairment Losses - Airport Equipment			10705062
Accumulated Impairment Losses - Communication Equipment			10705072
Accumulated Impairment Losses - Construction and Heavy Equipment			10705082
Accumulated Impairment Losses - Disaster Response and Rescue Equipment			10705092
Accumulated Impairment Losses - Military, Police and Security Equipment			10705102
Accumulated Impairment Losses - Medical Equipment			10705112
Accumulated Impairment Losses - Printing Equipment			10705122
Accumulated Impairment Losses - Sports Equipment			10705132
Accumulated Impairment Losses - Technical and Scientific Equipment			10705142
Accumulated Impairment Losses - Other Machinery and Equipment			10705992
Accumulated Impairment Losses - Motor Vehicles			10706012
Accumulated Impairment Losses - Trains			10706022
Accumulated Impairment Losses - Aircrafts and Aircrafts Ground Equipment			10706032
Accumulated Impairment Losses - Watercrafts			10706042



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DPPE002	Transaction Type	: Depreciation / Impairment loss of Property, Plant and E
Template Description	Impairment of Property, Plant and Equipment		
Applies to the following Book/s	General Fund, Special Education Fund		
Accumulated Impairment Losses - Other Transportation Equipment			10706992

Template Code	: REP001	Transaction Type	: Repair and Maintenance of PPE on Account
Template Description	Repair and Maintenance of Property, Plant and Equipment on Account		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Repairs and Maintenance - Investment Property		50213010	
Repairs and Maintenance - Land Improvements		50213020	
Repairs and Maintenance - Infrastructure Assets		50213030	
Repairs and Maintenance - Buildings and Other Structures		50213040	
Repairs and Maintenance - Machinery and Equipment		50213050	
Repairs and Maintenance - Transportation Equipment		50213060	
Repairs and Maintenance - Furniture and Fixtures		50213070	
Repairs and Maintenance - Leased Assets		50213080	
Repairs and Maintenance - Leased Assets Improvements		50213090	
Repairs and Maintenance - Other Property, Plant and Equipment		50213990	
Accounts Payable		20101010	
Due to Officers and Employees		20101020	
REFERENCE DOCUMENTS			
Inspection and Acceptance Report		0197	

Template Code	: REP009	Transaction Type	: Repair and Maintenance of PPE on Account
Template Description	Adjustment of capitalized Repair and Maintenance for Property, Plant and Equipment		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Investment Property, Land			10601010
Investment Property, Buildings			10601020
Land Improvements, Aquaculture Structures			10702010
Other Land Improvements			10702990
Road Networks			10703010
Flood Control Systems			10703020
Sewer Systems			10703030
Water Supply Systems			10703040
Communication Networks			10703060
Seaport Systems			10703070



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: REP009	Transaction Type	: Repair and Maintenance of PPE on Account
Template Description	Adjustment of capitalized Repair and Maintenance for Property, Plant and Equipment		
Applies to the following Book/s	General Fund, Special Education Fund		
Airport Systems			10703080
Parks, Plazas and Monuments			10703090
Other Infrastructure Assets			10703990
Buildings			10704010
School Buildings			10704020
Hospitals and Health Centers			10704030
Markets			10704040
Slaughterhouses			10704050
Hostels and Dormitories			10704060
Other Structures			10704990
Machinery			10705010
Office Equipment			10705020
Information and Communication Technology Equipment			10705030
Agricultural and Forestry Equipment			10705040
Marine and Fishery Equipment			10705050
Airport Equipment			10705060
Communication Equipment			10705070
Construction and Heavy Equipment			10705080
Disaster Response and Rescue Equipment			10705090
Military, Police and Security Equipment			10705100
Medical Equipment			10705110
Printing Equipment			10705120
Sports Equipment			10705130
Technical and Scientific Equipment			10705140
Other Machinery and Equipment			10705990
Motor Vehicles			10706010
Trains			10706020
Aircrafts and Aircrafts Ground Equipment			10706030
Watercrafts			10706040
Other Transportation Equipment			10706990
Furniture and Fixtures			10707010
Books			10707020
Power Supply System Fees			40202100
Repairs and Maintenance - Investment Property			50213010
Repairs and Maintenance - Land Improvements			50213020



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: REP009	Transaction Type	: Repair and Maintenance of PPE on Account
Template Description	Adjustment of capitalized Repair and Maintenance for Property, Plant and Equipment		
Applies to the following Book/s	General Fund, Special Education Fund		
Repairs and Maintenance - Infrastructure Assets			50213030
Repairs and Maintenance - Buildings and Other Structures			50213040
Repairs and Maintenance - Machinery and Equipment			50213050
Repairs and Maintenance - Transportation Equipment			50213060
Repairs and Maintenance - Furniture and Fixtures			50213070

Template Code	: DISI001	Transaction Type	: Disposal of Inventory Items
Template Description	Disposal of Impaired Inventory Items		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Impairment Loss - Inventories			50503070
Office Supplies Inventory			10404010
Accountable Forms, Plates and Stickers Inventory			10404020
Non-Accountable Forms Inventory			10404030
Animal/Zoological Supplies Inventory			10404040
Food Supplies Inventory			10404050
Drugs and Medicines Inventory			10404060
Medical, Dental and Laboratory Supplies Inventory			10404070
Fuel, Oil and Lubricants Inventory			10404080
Agricultural and Marine Supplies Inventory			10404090
Textbooks and Instructional Materials Inventory			10404100
Military, Police and Traffic Supplies Inventory			10404110
Chemical and Filtering Supplies Inventory			10404120
Construction Materials Inventory			10404130
Other Supplies and Materials Inventory			10404990
REFERENCE DOCUMENTS			
Waste Material Report (REQUIRED)			0200

Template Code	: DISP001	Transaction Type	: Disposal of PPE by Destruction / Condemnation
Template Description	Disposal of Unserviceable Property, Plant and Equipment by Destruction / Condemnation		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Accumulated Depreciation - Buildings			10704011
Accumulated Impairment Losses - Buildings			10704012
Accumulated Depreciation - Machinery			10705011



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISP001	Transaction Type	: Disposal of PPE by Destruction / Condemnation
Template Description	Disposal of Unserviceable Property, Plant and Equipment by Destruction / Condemnation		
Applies to the following Book/s	General Fund, Special Education Fund		
Accumulated Impairment Losses - Machinery			10705012
Accumulated Depreciation - Office Equipment			10705021
Accumulated Impairment Losses - Office Equipment			10705022
Accumulated Depreciation - Information and Communication Technology Equipment			10705031
Accumulated Impairment Losses - Information and Communication Technology Equipment			10705032
Impairment Loss - Property, Plant and Equipment			50503090
Buildings			10704010
Machinery			10705010
Office Equipment			10705020
Information and Communication Technology Equipment			10705030

Template Code	: TRA001	Transaction Type	: Remittance of Taxes thru Tax Remittance Advice (TRA
Template Description	: Remittance of Taxes withheld to the BIR		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Due to BIR			20201010
Cash Local Treasury			10101010

Template Code	: DISA001	Transaction Type	: Audit Disallowance
Template Description	Audit disallowance becomes final and executory forPersonnel Services in the Current Year		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Receivables - Disallowances/Charges			10306010
Salaries and Wages - Regular			50101010
Salaries and Wages - Casual/Contractual			50101020
Personal Economic Relief Allowance (PERA)			50102010
Representation Allowance (RA)			50102020
Transportation Allowance (TA)			50102030
Clothing/Uniform Allowance			50102040
Subsistence Allowance			50102050
Laundry Allowance			50102060
Quarters Allowance			50102070
Productivity Incentive Allowance			50102080
Overseas Allowance			50102090
Honoraria			50102100



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISA001	Transaction Type	: Audit Disallowance
Template Description	Audit disallowance becomes final and executory for Personnel Services in the Current Year		
Applies to the following Book/s	General Fund, Special Education Fund		
Hazard Pay			50102110
Longevity Pay			50102120
Overtime and Night Pay			50102130
Year End Bonus			50102140
Cash Gift			50102150
Other Bonuses and Allowances			50102990
Provident/Welfare Fund Contributions			50103050
Pension Benefits			50104010
Retirement Gratuity			50104020
Terminal Leave Benefits			50104030
Other Personnel Benefits			50104990

Template Code	: DISA002	Transaction Type	: Audit Disallowance
Template Description	Audit disallowance becomes final and executory for Maintenance and Other Operating Expenses in the Current Year		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Receivables - Disallowances/Charges			10306010
Traveling Expenses - Local			50201010
Traveling Expenses - Foreign			50201020
Training Expenses			50202010
Scholarship Grants/Expenses			50202020
Postage and Courier Services			50205010
Telephone Expenses			50205020
Internet Subscription Expenses			50205030
Cable, Satellite, Telegraph and Radio Expenses			50205040
Awards/Rewards Expenses			50206010
Prizes			50206020
Survey Expenses			50207010
Research, Exploration and Development Expenses			50207020
Advertising Expenses			50299010
Printing and Publication Expenses			50299020
Representation Expenses			50299030
Transportation and Delivery Expenses			50299040
Rent Expenses			50299050
Membership Dues and Contributions to Organizations			50299060



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: DISA002	Transaction Type	: Audit Disallowance
Template Description	Audit disallowance becomes final and executory for Maintenance and Other Operating Expenses in the Current Year		
Applies to the following Book/s	General Fund, Special Education Fund		
Subscription Expenses			50299070
Other Maintenance and Operating Expenses			50299990
REFERENCE DOCUMENTS			
Notice of Disallowance			0121

Template Code	: DISA003	Transaction Type	: Audit Disallowance
Template Description	Audit disallowance becomes final and executory in Prior Year's Expenses		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Receivables - Disallowances/Charges			10306010
Prior Period Adjustment			30101020

Template Code	: TRII001	Transaction Type	: Transfer of Inventory Items
Template Description	Transfer of Inventory Items to Other NGAs, LGUs, GOCCs and Other FUNDS		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Subsidy to NGAs			50214020
Subsidy to Other Local Government Units			50214030
Subsidy to Other Funds			50214060
Subsidy to General Fund Proper/Special Accounts			50214070
Subsidy to Local Economic Enterprises			50214080
Subsidies - Others			50214990
Food Supplies for Distribution			10402010
Welfare Goods for Distribution			10402020
Drugs and Medicines for Distribution			10402030
Medical, Dental and Laboratory Supplies for Distribution			10402040
Agricultural and Marine Supplies for Distribution			10402050
Agricultural Produce for Distribution			10402060
Textbooks and Instructional Materials for Distribution			10402070
Construction Materials for Distribution			10402080
Property and Equipment for Distribution			10402090
Other Supplies and Materials for Distribution			10402990



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: MISC001	Transaction Type	: Miscellaneous Transactions
Template Description	: Cash Shortages of Treasurer		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Due from Officers and Employees			10306020
Cash Local Treasury			10101010

Template Code	: MISC002	Transaction Type	: Miscellaneous Transactions
Template Description	Loss of Property, Plant and Equipment by Accountable Officer		
Applies to the following Book/s	General Fund, Trust Fund		
ACCOUNTING ENTRIES			
Due from Officers and Employees			10306020
Accumulated Depreciation - Office Equipment			10705021
Accumulated Impairment Losses - Office Equipment			10705022
Accumulated Depreciation - Information and Communication Technology Equipment			10705031
Accumulated Impairment Losses - Information and Communication Technology Equipment			10705032
Accumulated Depreciation - Furniture and Fixtures			10707011
Accumulated Impairment Losses - Furniture and Fixtures			10707012
Office Equipment			10705020
Information and Communication Technology Equipment			10705030
Furniture and Fixtures			10707010

Template Code	: MISC003	Transaction Type	: Miscellaneous Transactions
Template Description	: Confiscated Assets		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Office Equipment			10705020
Miscellaneous Income			40601010

Template Code	: MISC004	Transaction Type	: Miscellaneous Transactions
Template Description	Grant of relief of Accountability for Property Accountability		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Loss of Assets			50504090
Due from Officers and Employees			10306020
REFERENCE DOCUMENTS			
Relief from Accountability			0137



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: MISC005	Transaction Type	: Miscellaneous Transactions
Template Description	Receipt of Court Order in favor of the Government for Confiscated Goods		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			

Template Code	: MISC006	Transaction Type	: Miscellaneous Transactions
Template Description	Setup of receivable for inventory damaged by natural calamity pending the relief from accountability of Accountable Officer		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Due from Officers and Employees			10306020
Office Supplies Inventory			10404010
Accountable Forms, Plates and Stickers Inventory			10404020
Food Supplies Inventory			10404050

Template Code	: MISC007	Transaction Type	: Miscellaneous Transactions
Template Description	Receipt of Notice of Funding Check from DBM for the share from Internal Revenue		
Applies to the following Book/s			
ACCOUNTING ENTRIES			
Due from National Government Agencies			10303010
Share from Internal Revenue Collections (IRA)			40106010

Template Code	: MISC008	Transaction Type	: Miscellaneous Transactions
Template Description	Adjustments and Deposits/Disbursements to Wrong Fund		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Cash in Bank - Local Currency, Current Account			10102010
Due from Other Funds			10304050
Advances for Payroll			10305020
Due from Officers and Employees			10306020
Advances to Contractors			10501010
Road Networks			10703010
Markets			10704040
Accumulated Depreciation - Markets			10704041
Other Structures			10704990
Accumulated Depreciation - Other Structures			10704991
Construction and Heavy Equipment			10705080



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: MISC008	Transaction Type	: Miscellaneous Transactions
Template Description	Adjustments and Deposits/Disbursements to Wrong Fund		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Accumulated Depreciation - Construction and Heavy Equipment			10705081
Other Machinery and Equipment			10705990
Accumulated Depreciation - Other Machinery and Equipment			10705991
Motor Vehicles			10706010
Accumulated Depreciation - Motor Vehicles			10706011
Construction in Progress - Buildings and Other Structures			10710030
Accounts Payable			20101010
Due to Officers and Employees			20101020
Loans Payable - Domestic			20102040
Due to BIR			20201010
Due to GSIS			20201020
Due to Pag-IBIG			20201030
Due to PhilHealth			20201040
Due to Other Funds			20301010
Guaranty/Security Deposits Payable			20401040
Other Payables			29999990
Prior Period Adjustment			30101020
Fines and Penalties - Service Income			40201980
Receipts from Market Operations			40202140
Receipts from Cemetery Operations			40202160
Electricity Expenses			50204020
Representation Expenses			50299030
Interest Expenses			50301020
Depreciation - Machinery and Equipment			50501050
Cash Local Treasury			10101010
Petty Cash			10101020
Cash in Bank - Local Currency, Current Account			10102010
Cash in Bank - Local Currency, Savings Account			10102020
Due from Other Funds			10304050
Advances for Operating Expenses			10305010
Advances for Payroll			10305020
Due from Officers and Employees			10306020
Advances to Contractors			10501010
Road Networks			10703010
Markets			10704040



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: MISC008	Transaction Type	: Miscellaneous Transactions
Template Description	Adjustments and Deposits/Disbursements to Wrong Fund		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Accumulated Depreciation - Markets			10704041
Other Structures			10704990
Accumulated Depreciation - Other Structures			10704991
Construction and Heavy Equipment			10705080
Accumulated Depreciation - Construction and Heavy Equipment			10705081
Other Machinery and Equipment			10705990
Accumulated Depreciation - Other Machinery and Equipment			10705991
Motor Vehicles			10706010
Accumulated Depreciation - Motor Vehicles			10706011
Construction in Progress - Buildings and Other Structures			10710030
Accounts Payable			20101010
Due to Officers and Employees			20101020
Loans Payable - Domestic			20102040
Due to BIR			20201010
Due to GSIS			20201020
Due to Pag-IBIG			20201030
Due to PhilHealth			20201040
Due to Other Funds			20301010
Guaranty/Security Deposits Payable			20401040
Other Payables			29999990
Prior Period Adjustment			30101020
Fines and Penalties - Service Income			40201980
Receipts from Slaughterhouse Operations			40202150
Subsidy from Other Funds			40301040
Miscellaneous Income			40601010
Salaries and Wages - Regular			50101010
Salaries and Wages - Casual/Contractual			50101020
Traveling Expenses - Local			50201010
Accountable Forms Expenses			50203020
Other Supplies and Materials Expenses			50203990
Electricity Expenses			50204020
Repairs and Maintenance - Transportation Equipment			50213060
Interest Expenses			50301020
Depreciation - Machinery and Equipment			50501050
REFERENCE DOCUMENTS			



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: MISC008	Transaction Type	: Miscellaneous Transactions
Template Description	Adjustments and Deposits/Disbursements to Wrong Fund		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Journal Entry Voucher (JEV)			0149
Report of Collections and Deposits (RCD)			0160

Template Code	: RPI001	Transaction Type	: Transfer of Completed Public Infra to Reg of Public Inf
Template Description	Transfer of Public Infrastructure Assets to apporpriate PPE Accounts		
Applies to the following Book/s	General Fund, Special Education Fund, T		
ACCOUNTING ENTRIES			
Road Networks			10703010
Flood Control Systems			10703020
Sewer Systems			10703030
Water Supply Systems			10703040
Power Supply Systems			10703050
Communication Networks			10703060
Seaport Systems			10703070
Airport Systems			10703080
Parks, Plazas and Monuments			10703090
Other Infrastructure Assets			10703990
Construction in Progress - Infrastructure Assets			10710020
REFERENCE DOCUMENTS			
Inspection and Acceptance Report			0197

Template Code	: RPI002	Transaction Type	: Transfer of Completed Public Infra to Reg of Public Inf
Template Description	Transfer ot Construction in Progress to appropriate PPE Accounts		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Land Improvements, Aquaculture Structures			10702010
Other Land Improvements			10702990
Buildings			10704010
School Buildings			10704020
Hospitals and Health Centers			10704030
Markets			10704040
Slaughterhouses			10704050
Hostels and Dormitories			10704060
Other Structures			10704990
Construction in Progress - Land Improvements			10710010



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: RPI002	Transaction Type	: Transfer of Completed Public Infra to Reg of Public Inf
Template Description	Transfer of Construction in Progress to appropriate PPE Accounts		
Applies to the following Book/s	General Fund, Special Education Fund		
Construction in Progress - Infrastructure Assets			10710020
Construction in Progress - Buildings and Other Structures			10710030

Template Code	: DPR001	Transaction Type	: Distribution of Proceeds from RPT
Template Description	Collection and Sharing of RPT & SET Receivables		
Applies to the following Book/s	General Fund		
ACCOUNTING ENTRIES			
Cash Local Treasury			10101010
Deferred Real Property Tax			20501010
Real Property Tax Receivable			10301020
Due to LGUs			20201070
Real Property Tax - Basic			40102040
REFERENCE DOCUMENTS			
Report of Collections and Deposits (RCD)			0160

Template Code	: DPR002	Transaction Type	: Distribution of Proceeds from RPT
Template Description	Distribution of RPT Tax to other LGUs		
Applies to the following Book/s	General Fund		
ACCOUNTING ENTRIES			
Due from Local Government Units			10303030
Other Deferred Credits			20501990
Real Property Tax - Basic			40102040
Discount on Real Property Tax - Basic			40102041
Due to LGUs			20201070
Due to Other Funds			20301010

Template Code	: SRPT001	Transaction Type	: Setup of Real Property Receivables
Template Description	: Setup of RPT Receivables at the beginning of the year		
Applies to the following Book/s	General Fund		
ACCOUNTING ENTRIES			
Real Property Tax Receivable			10301020
Deferred Real Property Tax			20501010



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: SSEF001	Transaction Type	: Setup of Special Education Tax Receivables
Template Description	Setup of Sepcial Education Tax Receivables for the year		
Applies to the following Book/s	Special Education Fund		
ACCOUNTING ENTRIES			
Special Education Tax Receivable			10301030
Deferred Special Education Tax			20501020

Template Code	: RPT / SET001	Transaction Type	: Real Property Tax / Special Education Tax
Template Description	Set up of Real Property Tax Receivable at the Beginning of the year.		
Applies to the following Book/s	General Fund, Special Education Fund		
ACCOUNTING ENTRIES			
Real Property Tax Receivable			10301020
Deferred Real Property Tax			20501010
REFERENCE DOCUMENTS			
Official Receipt			0119
Report of Collections and Deposits (RCD)			0160

Template Code	: RPT / SET002	Transaction Type	: Real Property Tax / Special Education Tax
Template Description	Set up of Special Education Tax Receivable at the beginning of the year		
Applies to the following Book/s	Special Education Fund		
ACCOUNTING ENTRIES			
Special Education Tax Receivable			10301030
Deferred Special Education Tax			20501020

Template Code : BBA001	Transaction Type : Beginning Balances
Template Description : BEGINNING BALANCES	
Applies to the following Book/s	General Fund, Special Education Fund, T
ACCOUNTING ENTRIES	
Cash Local Treasury	10101010
Petty Cash	10101020
Cash in Bank - Local Currency, Savings Account	10102020
Cash in Bank - Local Currency, Time Deposits	10201010
Treasury Bills	10201030
Financial Assets Designated at Fair Value Through Surplus or Deficit	10202020
Investments in Treasury Bills - Local	10203010
Investments in Bonds-Local	10203020
Investments in Stocks	10204010



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code : BBA001		Transaction Type : Beginning Balances
Template Description : BEGINNING BALANCES		
Applies to the following Book/s		General Fund, Special Education Fund, T
Investments in Bonds		10204020
Deposits on Letters of Credit		10205010
Guaranty Deposits		10205020
Other Investments		10205990
Investments in Joint Venture		10206010
Sinking Fund		10207010
Accounts Receivable		10301010
Real Property Tax Receivable		10301020
Special Education Tax Receivable		10301030
Notes Receivable		10301040
Loans Receivable - Government-Owned and/or Controlled Corporations		10301050
Loans Receivable - Local Government Units		10301060
Interests Receivable		10301070
Dividends Receivable		10301080
Loans Receivable - Others		10301990
Operating Lease Receivable		10302010
Finance Lease Receivable		10302020
Due from National Government Agencies		10303010
Due from Government-Owned and/or Controlled Corporations		10303020
Due from Local Government Units		10303030
Due from Joint Venture		10303040
Due from Other Funds		10304050
Due from Special Accounts		10304060
Due from Local Economic Enterprise		10304070
Advances for Operating Expenses		10305010
Advances for Payroll		10305020
Advances to Special Disbursing Officer		10305030
Advances to Officers and Employees		10305040
Receivables - Disallowances/Charges		10306010
Allowance for Impairment - Receivables - Disallowances/Charges		10306011
Due from Officers and Employees		10306020
Allowance for Impairment - Due from Officers and Employees		10306021
Due from Non-Government Organizations/People's Organizations		10306030
Allowance for Impairment - Due from Non-Government Organizations/People's Organizations		10306031
Other Receivables		10306990



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code :	BBA001	Transaction Type :	Beginning Balances
Template Description :	BEGINNING BALANCES		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Allowance for Impairment - Other Receivables			10306991
Merchandise Inventory			10401010
Food Supplies for Distribution			10402010
Welfare Goods for Distribution			10402020
Drugs and Medicines for Distribution			10402030
Medical, Dental and Laboratory Supplies for Distribution			10402040
Agricultural and Marine Supplies for Distribution			10402050
Agricultural Produce for Distribution			10402060
Textbooks and Instructional Materials for Distribution			10402070
Construction Materials for Distribution			10402080
Property and Equipment for Distribution			10402090
Other Supplies and Materials for Distribution			10402990
Raw Materials Inventory			10403010
Work-in-Process Inventory			10403020
Finished Goods Inventory			10403030
Office Supplies Inventory			10404010
Accountable Forms, Plates and Stickers Inventory			10404020
Non-Accountable Forms Inventory			10404030
Animal/Zoological Supplies Inventory			10404040
Food Supplies Inventory			10404050
Drugs and Medicines Inventory			10404060
Medical, Dental and Laboratory Supplies Inventory			10404070
Fuel, Oil and Lubricants Inventory			10404080
Agricultural and Marine Supplies Inventory			10404090
Textbooks and Instructional Materials Inventory			10404100
Military, Police and Traffic Supplies Inventory			10404110
Chemical and Filtering Supplies Inventory			10404120
Construction Materials Inventory			10404130
Other Supplies and Materials Inventory			10404990
Advances to Contractors			10501010
Prepaid Rent			10501020
Prepaid Registration			10501030
Prepaid Interest			10501040
Prepaid Insurance			10501050
Other Prepayments			10501990



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code : BBA001		Transaction Type : Beginning Balances
Template Description : BEGINNING BALANCES		
Applies to the following Book/s		General Fund, Special Education Fund, T
Discount on Advance Payments		10502010
Investment Property, Land		10601010
Investment Property, Buildings		10601020
Land		10701010
Land Improvements, Aquaculture Structures		10702010
Other Land Improvements		10702990
Road Networks		10703010
Flood Control Systems		10703020
Water Supply Systems		10703040
Power Supply Systems		10703050
Parks, Plazas and Monuments		10703090
Other Infrastructure Assets		10703990
Buildings		10704010
School Buildings		10704020
Hospitals and Health Centers		10704030
Markets		10704040
Slaughterhouses		10704050
Hostels and Dormitories		10704060
Other Structures		10704990
Machinery		10705010
Office Equipment		10705020
Information and Communication Technology Equipment		10705030
Agricultural and Forestry Equipment		10705040
Marine and Fishery Equipment		10705050
Airport Equipment		10705060
Communication Equipment		10705070
Construction and Heavy Equipment		10705080
Disaster Response and Rescue Equipment		10705090
Military, Police and Security Equipment		10705100
Medical Equipment		10705110
Printing Equipment		10705120
Sports Equipment		10705130
Technical and Scientific Equipment		10705140
Other Machinery and Equipment		10705990
Motor Vehicles		10706010



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code : BBA001		Transaction Type : Beginning Balances
Template Description : BEGINNING BALANCES		
Applies to the following Book/s		General Fund, Special Education Fund, T
Trains		10706020
Aircrafts and Aircrafts Ground Equipment		10706030
Watercrafts		10706040
Other Transportation Equipment		10706990
Furniture and Fixtures		10707010
Books		10707020
Other Leased Assets Improvements		10709990
Construction in Progress - Infrastructure Assets		10710020
Construction in Progress - Buildings and Other Structures		10710030
Work/Zoo Animals		10799010
Other Property, Plant and Equipment		10799990
Breeding Stocks		10801010
Plants and Trees		10801020
Aquaculture		10801030
Other Bearer Biological Assets		10801990
Patents/Copyrights		10901010
Computer Software		10901020
Discount on Bonds Payable - Domestic		20102021
Government Equity		30101010
Prior Period Adjustment		30101020
Discount on Real Property Tax - Basic		40102041
Discount on Special Education Tax		40102051
Sales Discounts		40202181
Transfers from General Fund of Unspent DRRMF		40302020
Salaries and Wages - Regular		50101010
Salaries and Wages - Casual/Contractual		50101020
Personal Economic Relief Allowance (PERA)		50102010
Representation Allowance (RA)		50102020
Transportation Allowance (TA)		50102030
Clothing/Uniform Allowance		50102040
Subsistence Allowance		50102050
Laundry Allowance		50102060
Quarters Allowance		50102070
Productivity Incentive Allowance		50102080
Overseas Allowance		50102090



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code : BBA001		Transaction Type : Beginning Balances
Template Description : BEGINNING BALANCES		
Applies to the following Book/s		General Fund, Special Education Fund, T
Honoraria		50102100
Hazard Pay		50102110
Longevity Pay		50102120
Overtime and Night Pay		50102130
Year End Bonus		50102140
Cash Gift		50102150
Other Bonuses and Allowances		50102990
Retirement and Life Insurance Premiums		50103010
Pag-IBIG Contributions		50103020
PhilHealth Contributions		50103030
Employees Compensation Insurance Premiums		50103040
Terminal Leave Benefits		50104030
Other Personnel Benefits		50104990
Traveling Expenses - Local		50201010
Traveling Expenses - Foreign		50201020
Training Expenses		50202010
Scholarship Grants/Expenses		50202020
Office Supplies Expenses		50203010
Accountable Forms Expenses		50203020
Non-Accountable Forms Expenses		50203030
Animal/Zoological Supplies Expenses		50203040
Food Supplies Expenses		50203050
Welfare Goods Expenses		50203060
Drugs and Medicines Expenses		50203070
Medical, Dental and Laboratory Supplies Expenses		50203080
Fuel, Oil and Lubricants Expenses		50203090
Agricultural and Marine Supplies Expenses		50203100
Textbooks and Instructional Materials Expenses		50203110
Chemical and Filtering Supplies Expenses		50203130
Other Supplies and Materials Expenses		50203990
Water Expenses		50204010
Electricity Expenses		50204020
Postage and Courier Services		50205010
Telephone Expenses		50205020
Internet Subscription Expenses		50205030



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code	: BBA001	Transaction Type	: Beginning Balances
Template Description	: BEGINNING BALANCES		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Cable, Satellite, Telegraph and Radio Expenses			50205040
Awards/Rewards Expenses			50206010
Prizes			50206020
Survey Expenses			50207010
Research, Exploration and Development Expenses			50207020
Demolition and Relocation Expenses			50208010
Desilting and Dredging Expenses			50208020
Generation, Transmission and Distribution Expenses			50209010
Confidential Expenses			50210010
Intelligence Expenses			50210020
Extraordinary and Miscellaneous Expenses			50210030
Legal Services			50211010
Auditing Services			50211020
Consultancy Services			50211030
Other Professional Services			50211990
Environment/Sanitary Services			50212010
Janitorial Services			50212020
Security Services			50212030
Other General Services			50212990
Repairs and Maintenance - Investment Property			50213010
Repairs and Maintenance - Land Improvements			50213020
Repairs and Maintenance - Infrastructure Assets			50213030
Repairs and Maintenance - Buildings and Other Structures			50213040
Repairs and Maintenance - Machinery and Equipment			50213050
Repairs and Maintenance - Transportation Equipment			50213060
Repairs and Maintenance - Furniture and Fixtures			50213070
Repairs and Maintenance - Leased Assets			50213080
Repairs and Maintenance - Leased Assets Improvements			50213090
Repairs and Maintenance - Other Property, Plant and Equipment			50213990
Subsidy to NGAs			50214020
Subsidy to Other Local Government Units			50214030
Subsidy to Other Funds			50214060
Subsidy to General Fund Proper/Special Accounts			50214070
Subsidy to Local Economic Enterprises			50214080
Subsidies - Others			50214990



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code : BBA001		Transaction Type : Beginning Balances
Template Description : BEGINNING BALANCES		
Applies to the following Book/s		General Fund, Special Education Fund, T
Taxes, Duties and Licenses		50216010
Fidelity Bond Premiums		50216020
Insurance Expenses		50216030
Advertising Expenses		50299010
Printing and Publication Expenses		50299020
Representation Expenses		50299030
Transportation and Delivery Expenses		50299040
Rent Expenses		50299050
Membership Dues and Contributions to Organizations		50299060
Subscription Expenses		50299070
Donations		50299080
Other Maintenance and Operating Expenses		50299990
Management Supervision/Trusteeship Fees		50301010
Interest Expenses		50301020
Guarantee Fees		50301030
Bank Charges		50301040
Commitment Fees		50301050
Other Financial Charges		50301990
Direct Materials		50401010
Direct Labor		50401020
Manufacturing Overhead		50401030
Cost of Sales		50402010
Depreciation - Investment Property		50501010
Depreciation - Land Improvements		50501020
Depreciation - Infrastructure Assets		50501030
Depreciation - Buildings and Other Structures		50501040
Depreciation - Machinery and Equipment		50501050
Depreciation - Transportation Equipment		50501060
Depreciation - Furniture, Fixtures and Books		50501070
Depreciation - Leased Assets		50501080
Depreciation - Leased Assets Improvements		50501090
Depreciation - Service Concession Asset		50501100
Depreciation - Other Property, Plant and Equipment		50501990
Amortization - Intangible Assets		50502010
Impairment Loss - Financial Assets Held to Maturity		50503010



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code :	BBA001	Transaction Type :	Beginning Balances
Template Description :	BEGINNING BALANCES		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Impairment Loss - Loans and Receivables			50503020
Impairment Loss - Lease Receivables			50503030
Impairment Loss - Investments in GOCCs			50503040
Impairment Loss - Investments in Joint Venture			50503050
Impairment Loss - Other Receivables			50503060
Impairment Loss - Inventories			50503070
Impairment Loss - Investment Property			50503080
Impairment Loss - Property, Plant and Equipment			50503090
Impairment Loss - Intangible Assets			50503100
Loss on Foreign Exchange (FOREX)			50504010
Loss on Sale of Investments			50504020
Loss on Sale of Investment Property			50504030
Loss on Sale of Property, Plant and Equipment			50504040
Loss on Sale of Biological Assets			50504050
Loss on Sale of Intangible Assets			50504060
Loss on Sale of Assets			50504070
Loss on Initial Recognition of Biological Assets			50504080
Loss of Assets			50504090
Loss on Guaranty			50504100
Other Losses			50504990
Grants for Concessionary Loans			50505010
Cash Local Treasury			10101010
Cash in Bank - Local Currency, Current Account			10102010
Allowance for Impairment - Accounts Receivable			10301011
Allowance for Impairment - RPT Receivable			10301021
Allowance for Impairment - SET Receivable			10301031
Allowance for Impairment - Notes Receivable			10301041
Allowance for Impairment - Loans Receivable - Government-Owned and/or Controlled Corporations			10301051
Allowance for Impairment - Loans Receivable - Local Government Units			10301061
Allowance for Impairment - Interest Receivable			10301071
Allowance for Impairment - Dividends Receivable			10301081
Allowance for Impairment - Loans Receivable - Others			10301991
Allowance for Impairment - Operating Lease Receivable			10302011
Allowance for Impairment - Finance Lease Receivable			10302021
Allowance for Impairment - Due from National Government Agencies			10303011



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code : BBA001		Transaction Type : Beginning Balances
Template Description : BEGINNING BALANCES		
Applies to the following Book/s General Fund, Special Education Fund, T		
Allowance for Impairment - Due from GOCCs		10303021
Allowance for Impairment - Due from LGUs		10303031
Allowance for Impairment - Due from Joint Venture		10303041
Accumulated Impairment Losses - Investment Property, Land		10601011
Accumulated Depreciation - Investment Property, Buildings		10601021
Accumulated Impairment Losses - Investment Property, Buildings		10601022
Accumulated Impairment Losses - Land		10701011
Accumulated Depreciation - Land Improvements, Aquaculture Structures		10702011
Accumulated Impairment Losses - Land Improvements, Aquaculture Structures		10702012
Accumulated Depreciation - Other Land Improvements		10702991
Accumulated Impairment Losses - Other Land Improvements		10702992
Accumulated Depreciation - Water Supply Systems		10703041
Accumulated Depreciation - Power Supply Systems		10703051
Accumulated Depreciation - Parks, Plazas and Monuments		10703091
Accumulated Depreciation - Buildings		10704011
Accumulated Impairment Losses - Buildings		10704012
Accumulated Depreciation - School Buildings		10704021
Accumulated Impairment Losses - School Buildings		10704022
Accumulated Depreciation - Hospitals and Health Centers		10704031
Accumulated Impairment Losses - Hospitals and Health Centers		10704032
Accumulated Depreciation - Markets		10704041
Accumulated Impairment Losses - Markets		10704042
Accumulated Depreciation - Slaughterhouses		10704051
Accumulated Depreciation - Hostels and Dormitories		10704061
Accumulated Impairment Losses - Hostels and Dormitories		10704062
Accumulated Depreciation - Other Structures		10704991
Accumulated Impairment Losses - Other Structures		10704992
Accumulated Depreciation - Machinery		10705011
Accumulated Impairment Losses - Machinery		10705012
Accumulated Depreciation - Office Equipment		10705021
Accumulated Impairment Losses - Office Equipment		10705022
Accumulated Depreciation - Information and Communication Technology Equipment		10705031
Accumulated Impairment Losses - Information and Communication Technology Equipment		10705032
Accumulated Depreciation - Agricultural and Forestry Equipment		10705041
Accumulated Impairment Losses - Agricultural and Forestry Equipment		10705042



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code : BBA001		Transaction Type : Beginning Balances
Template Description : BEGINNING BALANCES		
Applies to the following Book/s General Fund, Special Education Fund, T		
Accumulated Depreciation - Marine and Fishery Equipment		10705051
Accumulated Impairment Losses - Marine and Fishery Equipment		10705052
Accumulated Depreciation - Airport Equipment		10705061
Accumulated Impairment Losses - Airport Equipment		10705062
Accumulated Depreciation - Communication Equipment		10705071
Accumulated Impairment Losses - Communication Equipment		10705072
Accumulated Depreciation - Construction and Heavy Equipment		10705081
Accumulated Depreciation - Disaster Response and Rescue Equipment		10705091
Accumulated Depreciation - Military, Police and Security Equipment		10705101
Accumulated Depreciation - Medical Equipment		10705111
Accumulated Depreciation - Printing Equipment		10705121
Accumulated Depreciation - Sports Equipment		10705131
Accumulated Depreciation - Technical and Scientific Equipment		10705141
Accumulated Depreciation - Other Machinery and Equipment		10705991
Accumulated Depreciation - Motor Vehicles		10706011
Accumulated Depreciation - Trains		10706021
Accumulated Depreciation - Aircrafts and Aircrafts Ground Equipment		10706031
Accumulated Depreciation - Watercrafts		10706041
Accumulated Depreciation - Other Transportation Equipment		10706991
Accumulated Depreciation - Furniture and Fixtures		10707011
Accumulated Depreciation - Books		10707021
Accumulated Depreciation - Other Leased Assets Improvements		10709991
Accumulated Depreciation - Work/Zoo Animals		10799011
Accumulated Depreciation - Other Property, Plant and Equipment		10799991
Accumulated Amortization - Patents/Copyrights		10901011
Accumulated Amortization - Computer Software		10901021
Accumulated Amortization - Other Intangible Assets		10901991
Accounts Payable		20101010
Due to Officers and Employees		20101020
Notes Payable		20101040
Interest Payable		20101050
Operating Lease Payable		20101060
Finance Lease Payable		20101070
Awards and Rewards Payable		20101080
Service Concession Arrangements Payable		20101090



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code : BBA001		Transaction Type : Beginning Balances
Template Description : BEGINNING BALANCES		
Applies to the following Book/s		General Fund, Special Education Fund, T
Pension Benefits Payable		20101100
Leave Benefits Payable		20101110
Retirement Gratuity Payable		20101120
Premium on Bonds Payable - Domestic		20102022
Loans Payable - Domestic		20102040
Due to BIR		20201010
Due to GSIS		20201020
Due to Pag-IBIG		20201030
Due to PhilHealth		20201040
Due to NGAs		20201050
Due to GOCCs		20201060
Due to LGUs		20201070
Due to Joint Venture		20201080
Due to Other Funds		20301010
Due to Special Accounts		20301020
Trust Liabilities		20401010
Trust Liabilities - Disaster Risk Reduction and Management Fund		20401020
Bail Bonds Payable		20401030
Guaranty/Security Deposits Payable		20401040
Customers' Deposits Payable		20401050
Deferred Real Property Tax		20501010
Deferred Special Education Tax		20501020
Other Deferred Credits		20501990
Termination Benefits		20601040
Other Provisions		20601990
Other Payables		29999990
Government Equity		30101010
Prior Period Adjustment		30101020
Equity in Joint Venture		30301010
Unrealized Gain/(Loss) from Changes in the Fair Value of Financial Assets		30401010
Professional Tax		40101020
Community Tax		40101050
Real Property Tax - Basic		40102040
Discount on Real Property Tax - Basic		40102041
Special Education Tax		40102050



CITY GOVERNMENT OF PASSI
Province of Iloilo

List of Transaction Template

Template Code : BBA001		Transaction Type : Beginning Balances
Template Description : BEGINNING BALANCES		
Applies to the following Book/s		General Fund, Special Education Fund, T
Special Levy on Idle Lands		40102060
Special Levy on Lands Benefited by Public Works Projects		40102070
Real Property Transfer Tax		40102080
Business Tax		40103030
Tax on Sand, Gravel and Other Quarry Products		40103040
Tax on Delivery Vans and Trucks		40103050
Amusement Tax		40103060
Franchise Tax		40103070
Printing and Publication Tax		40103080
Other Taxes		40104990
Tax Revenue - Fines and Penalties - Taxes on Individual and Corporation		40105010
Tax Revenue - Fines and Penalties - Property Taxes		40105020
Tax Revenue - Fines and Penalties - Taxes on Goods and Services		40105030
Tax Revenue - Fines and Penalties - Other Taxes		40105040
Share from Internal Revenue Collections (IRA)		40106010
Share from Expanded Value Added Tax		40106020
Share from National Wealth		40106030
Share from Tobacco Excise Tax (RA 7171 and 8240)		40106040
Share from Economic Zones		40106050
Permit Fees		40201010
Registration Fees		40201020
Registration Plates, Tags and Stickers Fees		40201030
Clearance and Certification Fees		40201040
Supervision and Regulation Enforcement Fees		40201070
Inspection Fees		40201100
Verification and Authentication Fees		40201110
Processing Fees		40201130
Occupation Fees		40201140
Fishery Rental, Fees and Charges		40201150
Fees for Sealing and Licensing of Weights and Measures		40201160
Fines and Penalties - Service Income		40201980
Other Service Income		40201990
School Fees		40202010
Affiliation Fees		40202020
Seminar/Training Fees		40202040



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Template Code : BBA001		Transaction Type : Beginning Balances
Template Description : BEGINNING BALANCES		
Applies to the following Book/s		General Fund, Special Education Fund, T
Rent Income		40202050
Communication Network Fees		40202060
Transportation System Fees		40202070
Road Network Fees		40202080
Waterworks System Fees		40202090
Power Supply System Fees		40202100
Seaport System Fees		40202110
Parking Fees		40202120
Receipts from Operation of Hostels/Dormitories and Other Like Facilities		40202130
Receipts from Market Operations		40202140
Receipts from Slaughterhouse Operations		40202150
Receipts from Cemetery Operations		40202160
Receipts from Printing and Publication		40202170
Sales Revenue		40202180
Garbage Fees		40202190
Hospital Fees		40202200
Dividend Income		40202210
Interest Income		40202220
Service Concession Revenue		40202230
Other Service Concession Revenue		40202240
Lease Revenue		40202250
Share in the Profit of Joint Venture		40202260
Fines and Penalties - Business Income		40202980
Other Business Income		40202990
Subsidy from National Government		40301010
Subsidy from Local Government Units		40301020
Subsidy from Government-Owned and/or Controlled Corporations		40301030
Subsidy from Other Funds		40301040
Subsidy from General Fund Proper/Other Special Accounts		40301050
Subsidy from Other Local Economic Enterprise		40301060
Transfers from General Fund of LGU Counterpart/Equity Share		40302010
Transfers from General Fund of Unspent DRRMF		40302020
Share from PAGCOR		40401010
Share from PCSO		40401020
Grants and Donations in Cash		40402010



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Province of Iloilo

List of Transaction Template

Template Code	: BBA001	Transaction Type	: Beginning Balances
Template Description	BEGINNING BALANCES		
Applies to the following Book/s	General Fund, Special Education Fund, T		
Grants and Donations in Kind			40402020
Grants from Concessionary loans			40402030
Gain on Foreign Exchange (FOREX)			40501020
Gain on Sale of Investments			40501030
Gain on Sale of Investment Property			40501040
Gain on Sale of Property, Plant and Equipment			40501050
Gain on Initial Recognition of Biological Assets			40501060
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Physical Change			40501080
Gain from Initial Recognition of Agricultural Produce			40501100
Reversal of Impairment Losses			40501120
Other Gains			40501990
Miscellaneous Income			40601010
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties			40701010

Template Code	: AIA001	Transaction Type	: Amortization of Intangible Asset
Template Description	Amortization of Intangible Assets		
Applies to the following Book/s	General Fund		
ACCOUNTING ENTRIES			
Amortization - Intangible Assets			50502010
Accumulated Amortization - Patents/Copyrights			10901011
Accumulated Amortization - Computer Software			10901021
Accumulated Amortization - Other Intangible Assets			10901991

Template Code	: PPY001	Transaction Type	: Prepayment
Template Description	Amortization of prepaid insurance		
Applies to the following Book/s	General Fund		
ACCOUNTING ENTRIES			
Insurance Expenses			50216030
Prepaid Insurance			10501050