



CITY GOVERNMENT OF PASSI
Province of Iloilo

Cash Flow Accounts

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



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



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



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



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