

**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**

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**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
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**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
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**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
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**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
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**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
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**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
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**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**

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

<b>Template Code</b> : DISB031	<b>Transaction Type :</b> Disbursement
<b>Template Description :</b> Remittance of Taxes Withheld from Suppliers, Contractors and Other Creditors	
<b>Applies to the following Book/s</b>	General Fund, Special Education Fund
<b>ACCOUNTING ENTRIES</b>	
Due to BIR 20201010	
Cash in Bank - Local Currency, Current Account 10102010	
<b>REFERENCE DOCUMENTS</b>	
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

<b>Template Code</b> : DISB032	<b>Transaction Type :</b> Disbursement
<b>Template Description :</b> Replenishment of Petty Cash Fund	
<b>Applies to the following Book/s</b>	General Fund, Special Education Fund
<b>ACCOUNTING ENTRIES</b>	
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	
<b>REFERENCE DOCUMENTS</b>	
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 Reccomending 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 Construction 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**

<b>Template Code</b> :	DISB044	<b>Transaction Type :</b> Disbursement
<b>Template Description :</b>	Cash payment for Progress Billing for Construction in Progress	
<b>Applies to the following Book/s</b>	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
<b>REFERENCE DOCUMENTS</b>		
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 Construction 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 Recommending 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**

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**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

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**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**

<b>Template Code</b>	:	AUTO001	<b>Transaction Type :</b>	Automatic Closing Entries
<b>Template Description :</b>	Closing of Revenue Accounts to Income and Expense Summary Account			
<b>Applies to the following Book/s</b>		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**

<b>Template Code</b>	:	AUTO002	<b>Transaction Type :</b>	Automatic Closing Entries
<b>Template Description :</b>		Closing of Expense Accounts to Income and Expense Summary Account		
<b>Applies to the following Book/s</b>		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**

<b>Template Code</b>	:	AUTO002	<b>Transaction Type :</b>	Automatic Closing Entries
<b>Template Description :</b>		Closing of Expense Accounts to Income and Expense Summary Account		
<b>Applies to the following Book/s</b>		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 Concessional 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**

<b>Template Code</b>	:	OADJ002	<b>Transaction Type :</b>	Other Adjustments
<b>Template Description :</b> Adjusting Entries/reclassification of accounts				
<b>Applies to the following Book/s</b>		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**

<b>Template Code</b>	:	OADJ002	<b>Transaction Type :</b>	Other Adjustments
<b>Template Description :</b>	Adjusting Entries/reclassification of accounts			
<b>Applies to the following Book/s</b>		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**

<b>Template Code</b>	:	OADJ002	<b>Transaction Type :</b>	Other Adjustments
<b>Template Description :</b>	Adjusting Entries/reclassification of accounts			
<b>Applies to the following Book/s</b>		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**

<b>Template Code</b>	:	OADJ002	<b>Transaction Type :</b>	Other Adjustments
<b>Template Description :</b>	Adjusting Entries/reclassification of accounts			
<b>Applies to the following Book/s</b>		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**

<b>Template Code</b>	:	OADJ002	<b>Transaction Type :</b>	Other Adjustments
<b>Template Description :</b>	Adjusting Entries/reclassification of accounts			
<b>Applies to the following Book/s</b>		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**

<b>Template Code</b>	:	OADJ003	<b>Transaction Type :</b>	Other Adjustments
<b>Template Description</b>	:	Adjusting Entries		
<b>Applies to the following Book/s</b>		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**

<b>Template Code</b>	:	OADJ003	<b>Transaction Type :</b>	Other Adjustments
<b>Template Description :</b>	Adjusting Entries			
<b>Applies to the following Book/s</b>		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**

<b>Template Code</b>	:	OADJ003	<b>Transaction Type :</b>	Other Adjustments
<b>Template Description :</b>	Adjusting Entries			
<b>Applies to the following Book/s</b>		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 Paper 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
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**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
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**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**

<b>Template Code</b>	:	PAY003	<b>Transaction Type :</b>	Establishment of Payroll Fund
<b>Template Description :</b> Establishment of Accounts Payable for Other Expenses				
<b>Applies to the following Book/s</b>		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
<b>REFERENCE DOCUMENTS</b>				
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
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**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
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**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
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**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
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**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
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**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
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**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
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**CITY GOVERNMENT OF PASSI***Province of Iloilo***List of Transaction Template**

<b>Template Code</b> : CPRJ006	<b>Transaction Type :</b> Completed Projects
<b>Template Description :</b> Completed construction of Leased Assets Improvements	
<b>Applies to the following Book/s</b>	General Fund, Special Education Fund
Leased Assets Improvements, Buildings	10709020
Other Leased Assets Improvements	10709990
Construction in Progress - Leased Assets Improvements	10710050
<b>Template Code</b> : PRB001	<b>Transaction Type :</b> Progress Billing for Ongoing Projects
<b>Template Description :</b> Progress Billing Advertisement of the Project	
<b>Applies to the following Book/s</b>	General Fund, Special Education Fund, T
<b>ACCOUNTING ENTRIES</b>	
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
<b>REFERENCE DOCUMENTS</b>	
Copy of Advertisement	0065
<b>Template Code</b> : PRB002	<b>Transaction Type :</b> Progress Billing for Ongoing Projects
<b>Template Description :</b> Progress Billing for Consultants fee for the Project	
<b>Applies to the following Book/s</b>	General Fund, Special Education Fund, T
<b>ACCOUNTING ENTRIES</b>	
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

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

<b>Template Code</b>	:	DONI001	<b>Transaction Type :</b>	Donation of Inventory Items			
<b>Template Description</b>	:	Donation of Inventory Items					
<b>Applies to the following Book/s</b>	General Fund, Special Education Fund						
<b>ACCOUNTING ENTRIES</b>							
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			
<b>REFERENCE DOCUMENTS</b>							
Deed of Donation				0131			

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

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

<b>Template Code</b> : PPPE004	<b>Transaction Type :</b> Purchase/Receipt of Plant and Property Equipment on Account
<b>Template Description :</b> Purchase of Transportation Equipment on account	
<b>Applies to the following Book/s</b>	General Fund, Special Education Fund, T
<b>REFERENCE DOCUMENTS</b>	
Purchase Order	0100
Sales Invoice	0110
Inspection and Acceptance Report	0197
<b>Template Code</b> : PPPE005	<b>Transaction Type :</b> Purchase/Receipt of Plant and Property Equipment on Account
<b>Template Description :</b> Purchase of Furnitures and Fixtures	
<b>Applies to the following Book/s</b>	General Fund, Special Education Fund, T
<b>ACCOUNTING ENTRIES</b>	
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
<b>REFERENCE DOCUMENTS</b>	
Purchase Order	0100
Inspection and Acceptance Report	0197
<b>Template Code</b> : PPPE006	<b>Transaction Type :</b> Purchase/Receipt of Plant and Property Equipment on Account
<b>Template Description :</b> Purchase of Leased Assets on account	
<b>Applies to the following Book/s</b>	General Fund, Special Education Fund, T
<b>ACCOUNTING ENTRIES</b>	
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
<b>REFERENCE DOCUMENTS</b>	
Purchase Order	0100
Inspection and Acceptance Report	0197

**CITY GOVERNMENT OF PASSI**

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**List of Transaction Template**

**Template Code** : PPPE007      **Transaction Type :** Purchase/Receipt of Plant and Property Equipment on Account

**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 Account

**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 Account

**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**

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

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

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

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

**CITY GOVERNMENT OF PASSI**

Province of Iloilo

**List of Transaction Template**

<b>Template Code</b> : PPPE014	<b>Transaction Type :</b> Purchase/Receipt of Plant and Property Equipment on Account
<b>Template Description :</b> Purchase of Infrastructure Projects on Account	
<b>Applies to the following Book/s</b>	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

<b>Template Code</b> : DISD001	<b>Transaction Type :</b> Disposal of Propety, Plant and Equipment by Donation
<b>Template Description :</b> Donation of Land and Land Improvements to other government agencies	
<b>Applies to the following Book/s</b>	General Fund, Special Education Fund
<b>ACCOUNTING ENTRIES</b>	
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
<b>REFERENCE DOCUMENTS</b>	
Deed of Donation	0131

<b>Template Code</b> : DISD002	<b>Transaction Type :</b> Disposal of Propety, Plant and Equipment by Donation
<b>Template Description :</b> Donation of Building and Other Structures to Other Government Agencies - Buildings	
<b>Applies to the following Book/s</b>	General Fund, Special Education Fund
<b>ACCOUNTING ENTRIES</b>	
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

<b>Template Code</b>	:	DISD002	<b>Transaction Type :</b>	Disposal of Property, Plant and Equipment by Donation
<b>Template Description :</b>		Donation of Building and Other Structures to Other Government Agencies - Buildings		
<b>Applies to the following Book/s</b>		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
<b>REFERENCE DOCUMENTS</b>				
Deed of Donation				0131

<b>Template Code</b>	:	DISD003	<b>Transaction Type :</b>	Disposal of Property, Plant and Equipment by Donation
<b>Template Description :</b>		Donation of PPE to Other Government Agencies - Machinery and Equipment		
<b>Applies to the following Book/s</b>		General Fund, Special Education Fund		
<b>ACCOUNTING ENTRIES</b>				
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**

<b>Template Code</b> :	DISD003	<b>Transaction Type :</b> Disposal of Property, Plant and Equipment by Donation
<b>Template Description :</b>	Donation of PPE to Other Government Agencies - Machinery and Equipment	

<b>Applies to the following Book/s</b>	General Fund, Special Education Fund
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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
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<b>Template Code</b> :	DISD004	<b>Transaction Type :</b> Disposal of Property, Plant and Equipment by Donation
<b>Template Description :</b>	Donation of Transportation Equipment	

<b>Applies to the following Book/s</b>	General Fund, Special Education Fund
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**ACCOUNTING ENTRIES**

Accumulated Depreciation - Motor Vehicles	10706011
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**CITY GOVERNMENT OF PASSI***Province of Iloilo***List of Transaction Template**

<b>Template Code</b> :	DISD004	<b>Transaction Type :</b> Disposal of Property, Plant and Equipment by Donation
<b>Template Description :</b>	Donation of Transportation Equipment	
<b>Applies to the following Book/s</b>		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
<b>REFERENCE DOCUMENTS</b>		
Deed of Donation		0131

<b>Template Code</b> :	DISD005	<b>Transaction Type :</b> Disposal of Property, Plant and Equipment by Donation
<b>Template Description :</b>	Donation of Furnitures and Fixtures to Other Government Agencies	
<b>Applies to the following Book/s</b>		General Fund, Special Education Fund
<b>ACCOUNTING ENTRIES</b>		
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
<b>REFERENCE DOCUMENTS</b>		
Deed of Donation		0131

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

**CITY GOVERNMENT OF PASSI***Province of Iloilo***List of Transaction Template**

<b>Template Code</b>	:	DIST002	<b>Transaction Type :</b>	Disposal of Property, Plant and Equipment by Transfer
<b>Template Description :</b>	Transfer of PPE to General Fund / Economic Enterprises NGAs / Other LGUs - Land and Land Improvements			
<b>Applies to the following Book/s</b>		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
<b>REFERENCE DOCUMENTS</b>				
Deed of Transfer				0132

<b>Template Code</b>	:	DIST003	<b>Transaction Type :</b>	Disposal of Property, Plant and Equipment by Transfer
<b>Template Description :</b>	Transfer of PPE to General Fund / Economic Enterprises NGAs / Other LGUs - Building and Other Structures			
<b>Applies to the following Book/s</b>		General Fund, Special Education Fund, T		
<b>ACCOUNTING ENTRIES</b>				
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**

<b>Template Code</b> : DIST003	<b>Transaction Type :</b> Disposal of Property, Plant and Equipment by Transfer
<b>Template Description :</b> Transfer of PPE to General Fund / Economic Enterprises NGAs / Other LGUs - Building and Other Structures	

<b>Applies to the following Book/s</b>	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

<b>Template Code</b> : DIST004	<b>Transaction Type :</b> Disposal of Property, Plant and Equipment by Transfer
<b>Template Description :</b> Transfer of PPE to General Fund / Economic Enterprises NGAs / Other LGUs - Machinery and Equipment	

<b>Applies to the following Book/s</b>	General Fund, Special Education Fund, T
<b>ACCOUNTING ENTRIES</b>	
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**

<b>Template Code</b>	:	DIST004	<b>Transaction Type :</b>	Disposal of Property, Plant and Equipment by Transfer
<b>Template Description :</b>	Transfer of PPE to General Fund / Economic Enterprises NGAs / Other LGUs - Machinery and Equipment			
<b>Applies to the following Book/s</b>		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**

<b>Template Code</b> : DIST004	<b>Transaction Type :</b> Disposal of Property, Plant and Equipment by Transfer
<b>Template Description :</b> Transfer of PPE to General Fund / Economic Enterprises NGAs / Other LGUs - Machinery and Equipment	

<b>Applies to the following Book/s</b>	General Fund, Special Education Fund, T
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Sports Equipment	10705130
Technical and Scientific Equipment	10705140
Other Machinery and Equipment	10705990

<b>Template Code</b> : DIST005	<b>Transaction Type :</b> Disposal of Property, Plant and Equipment by Transfer
<b>Template Description :</b> Transfer of PPE to General Fund / Economic Enterprises NGAs / Other LGUs - Transportation Equipment	

<b>Applies to the following Book/s</b>	General Fund, Special Education Fund, T
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**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

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

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

<b>Template Code</b> :	ISS001	<b>Transaction Type :</b> Issuance of Inventory Items from Stock
<b>Template Description :</b> Issuance of Inventory Items Based on Report of Supplies and Materials / Requisition and Issue Slip for Inventory held for distribution		
<b>Applies to the following Book/s</b>		General Fund, Special Education Fund, T
<b>ACCOUNTING ENTRIES</b>		
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**

<b>Template Code</b> : ISS001	<b>Transaction Type :</b> Issuance of Inventory Items from Stock
<b>Template Description :</b> Issuance of Inventory Items Based on Report of Supplies and Materials / Requisition and Issue Slip for Inventory held for distribution	
<b>Applies to the following Book/s</b>	General Fund, Special Education Fund, T
Property and Equipment for Distribution	10402090
Other Supplies and Materials for Distribution	10402990
<b>REFERENCE DOCUMENTS</b>	
Requisition and Issue Slip (RIS)	0155
Report of Supplies and Materials Issued (RSMI)	0201
<b>Template Code</b> : ISS002	<b>Transaction Type :</b> Issuance of Inventory Items from Stock
<b>Template Description :</b> Issuance of Inventory Items Based on Report of Supplies and Materials Issued (RSMI) for the Inventory held for manufacturing	
<b>Applies to the following Book/s</b>	General Fund, Special Education Fund, T
<b>ACCOUNTING ENTRIES</b>	
Direct Materials	50401010
Direct Labor	50401020
Manufacturing Overhead	50401030
Raw Materials Inventory	10403010
Work-in-Process Inventory	10403020
Finished Goods Inventory	10403030
<b>REFERENCE DOCUMENTS</b>	
Requisition and Issue Slip (RIS)	0155
Report of Supplies and Materials Issued (RSMI)	0201
<b>Template Code</b> : ISS003	<b>Transaction Type :</b> Issuance of Inventory Items from Stock
<b>Template Description :</b> Issuance of Inventory Items Based on Report of Supplies and Materials / Requisition and Issue Slip for Inventory held for consumption	
<b>Applies to the following Book/s</b>	General Fund, Special Education Fund
<b>ACCOUNTING ENTRIES</b>	
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**

<b>Template Code</b> : ISS003	<b>Transaction Type :</b> Issuance of Inventory Items from Stock
<b>Template Description :</b> Issuance of Inventory Items Based on Report of Supplies and Materials / Requisition and Issue Slip for Inventory held for consumption	
<b>Applies to the following Book/s</b>	General Fund, Special Education Fund
<b>ACCOUNTING ENTRIES</b>	
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
<b>Template Code</b> : ISS004	<b>Transaction Type :</b> Issuance of Inventory Items from Stock
<b>Template Description :</b> Issuance of Inventory Items for repairs and maintenance of Property, plant and equipment	
<b>Applies to the following Book/s</b>	General Fund, Special Education Fund
<b>ACCOUNTING ENTRIES</b>	
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
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**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**

<b>Template Code</b> :	LIQ001	<b>Transaction Type :</b> Liquidation of Cash Advance
<b>Template Description :</b>	Liquidation of Cash Advances by Disbursing Officer (for employees) and Employees' Travel	
<b>Applies to the following Book/s</b>	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
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**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**

<b>Template Code</b> : LIQ008	<b>Transaction Type :</b> Liquidation of Cash Advance
<b>Template Description :</b> others	
<b>Applies to the following Book/s</b>	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
<b>Template Code</b> : DONP001	<b>Transaction Type :</b> Receipt of Donated Plant and Property Equipment
<b>Template Description :</b> Receipt of Donated Property, Plant and Equipment	
<b>Applies to the following Book/s</b>	General Fund, Special Education Fund, T
<b>ACCOUNTING ENTRIES</b>	
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**

<b>Template Code</b> :	DONP001	<b>Transaction Type :</b> Receipt of Donated Plant and Property Equipment
<b>Template Description :</b>	Receipt of Donated Property, Plant and Equipment	
<b>Applies to the following Book/s</b>		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
<b>REFERENCE DOCUMENTS</b>		
Deed of Donation (REQUIRED)		0131

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

**CITY GOVERNMENT OF PASSI***Province of Iloilo***List of Transaction Template**

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

<b>Template Code</b> : DPPE001	<b>Transaction Type :</b> Depreciation / Impairment loss of Property, Plant and Equipment
<b>Template Description :</b> Depreciation of Property, Plant and Equipment	
<b>Applies to the following Book/s</b>	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**

<b>Template Code</b> :	DPPE001	<b>Transaction Type :</b> Depreciation / Impairment loss of Property, Plant and Equipment
<b>Template Description :</b>	Depreciation of Property, Plant and Equipment	

<b>Applies to the following Book/s</b>	General Fund, Special Education Fund
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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

<b>Template Code</b> :	DPPE002	<b>Transaction Type :</b> Depreciation / Impairment loss of Property, Plant and Equipment
<b>Template Description :</b>	Impairment of Property, Plant and Equipment	

<b>Applies to the following Book/s</b>	General Fund, Special Education Fund
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**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**

<b>Template Code</b>	:	DPPE002	<b>Transaction Type :</b>	Depreciation / Impairment loss of Property, Plant and Equipment
<b>Template Description :</b> Impairment of Property, Plant and Equipment				
<b>Applies to the following Book/s</b>		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**

<b>Template Code</b> : DPPE002	<b>Transaction Type :</b> Depreciation / Impairment loss of Property, Plant and Equipment
<b>Template Description :</b> Impairment of Property, Plant and Equipment	
<b>Applies to the following Book/s</b>	General Fund, Special Education Fund
Accumulated Impairment Losses - Other Transportation Equipment	10706992
<b>Template Code</b> : REP001	<b>Transaction Type :</b> Repair and Maintenance of PPE on Account
<b>Template Description :</b> Repair and Maintenance of Property, Plant and Equipment on Account	
<b>Applies to the following Book/s</b>	General Fund, Special Education Fund
<b>ACCOUNTING ENTRIES</b>	
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
<b>REFERENCE DOCUMENTS</b>	
Inspection and Acceptance Report	0197
<b>Template Code</b> : REP009	<b>Transaction Type :</b> Repair and Maintenance of PPE on Account
<b>Template Description :</b> Adjustment of capitalized Repair and Maintenance for Property, Plant and Equipment	
<b>Applies to the following Book/s</b>	General Fund, Special Education Fund
<b>ACCOUNTING ENTRIES</b>	
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**

<b>Template Code</b>	:	REP009	<b>Transaction Type :</b>	Repair and Maintenance of PPE on Account
<b>Template Description :</b>	Adjustment of capitalized Repair and Maintenance for Property, Plant and Equipment			
<b>Applies to the following Book/s</b>		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**

<b>Template Code</b> : DISP001	<b>Transaction Type :</b> Disposal of PPE by Destruction / Condemnation
<b>Template Description :</b> Disposal of Unserviceable Property, Plant and Equipment by Destruction / Condemnation	
<b>Applies to the following Book/s</b>	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
<b>Template Code</b> : TRA001	<b>Transaction Type :</b> Remittance of Taxes thru Tax Remittance Advice (TRA)
<b>Template Description :</b> Remittance of Taxes withheld to the BIR	
<b>Applies to the following Book/s</b>	General Fund, Special Education Fund
<b>ACCOUNTING ENTRIES</b>	
Due to BIR	20201010
Cash Local Treasury	10101010
<b>Template Code</b> : DISA001	<b>Transaction Type :</b> Audit Disallowance
<b>Template Description :</b> Audit disallowance becomes final and executory for Personnel Services in the Current Year	
<b>Applies to the following Book/s</b>	General Fund, Special Education Fund
<b>ACCOUNTING ENTRIES</b>	
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**

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

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

<b>Template Code</b> : TRII001	<b>Transaction Type :</b> Transfer of Inventory Items
<b>Template Description :</b> Transfer of Inventory Items to Other NGAs, LGUs, GOCCs and Other FUNds	
<b>Applies to the following Book/s</b>	General Fund, Special Education Fund, T
<b>ACCOUNTING ENTRIES</b>	
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
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**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**

<b>Template Code</b>	:	MISC008	<b>Transaction Type :</b>	Miscellaneous Transactions
<b>Template Description :</b>	Adjustments and Deposits/Disbursements to Wrong Fund			
<b>Applies to the following Book/s</b>		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**

<b>Template Code</b> : MISC008	<b>Transaction Type :</b> Miscellaneous Transactions
<b>Template Description :</b> Adjustments and Deposits/Disbursements to Wrong Fund	
<b>Applies to the following Book/s</b>	General Fund, Special Education Fund, T
Journal Entry Voucher (JEV)	0149
Report of Collections and Deposits (RCD)	0160
<b>Template Code</b> : RPI001	<b>Transaction Type :</b> Transfer of Completed Public Infra to Reg of Public Inf
<b>Template Description :</b> Transfer of Public Infrastructure Assets to appropriate PPE Accounts	
<b>Applies to the following Book/s</b>	General Fund, Special Education Fund, T
<b>ACCOUNTING ENTRIES</b>	
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
<b>REFERENCE DOCUMENTS</b>	
Inspection and Acceptance Report	0197
<b>Template Code</b> : RPI002	<b>Transaction Type :</b> Transfer of Completed Public Infra to Reg of Public Inf
<b>Template Description :</b> Transfer of Construction in Progress to appropriate PPE Accounts	
<b>Applies to the following Book/s</b>	General Fund, Special Education Fund
<b>ACCOUNTING ENTRIES</b>	
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**

<b>Template Code</b>	:	BBA001	<b>Transaction Type :</b>	Beginning Balances
<b>Template Description :</b> BEGINNING BALANCES				
<b>Applies to the following Book/s</b>		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**

<b>Template Code</b>	:	BBA001	<b>Transaction Type :</b>	Beginning Balances
<b>Template Description :</b> BEGINNING BALANCES				
<b>Applies to the following Book/s</b>		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**

<b>Template Code</b>	:	BBA001	<b>Transaction Type :</b>	Beginning Balances
<b>Template Description :</b> BEGINNING BALANCES				
<b>Applies to the following Book/s</b>		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**

<b>Template Code</b>	:	BBA001	<b>Transaction Type :</b>	Beginning Balances
<b>Template Description :</b>		BEGINNING BALANCES		
<b>Applies to the following Book/s</b>		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**

<b>Template Code</b>	:	BBA001	<b>Transaction Type :</b>	Beginning Balances
<b>Template Description :</b>		BEGINNING BALANCES		
<b>Applies to the following Book/s</b>		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**

<b>Template Code</b> :	BBA001	<b>Transaction Type :</b>	Beginning Balances
<b>Template Description :</b>	BEGINNING BALANCES		
<b>Applies to the following Book/s</b>	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**

<b>Template Code</b>	:	BBA001	<b>Transaction Type :</b>	Beginning Balances
<b>Template Description :</b>		BEGINNING BALANCES		
<b>Applies to the following Book/s</b>		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**

<b>Template Code</b>	:	BBA001	<b>Transaction Type :</b>	Beginning Balances
<b>Template Description :</b> BEGINNING BALANCES				
<b>Applies to the following Book/s</b>		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**

<b>Template Code</b> :	BBA001	<b>Transaction Type :</b>	Beginning Balances
<b>Template Description :</b>	BEGINNING BALANCES		
<b>Applies to the following Book/s</b>	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**

<b>Template Code</b>	:	BBA001	<b>Transaction Type :</b>	Beginning Balances
<b>Template Description :</b> BEGINNING BALANCES				
<b>Applies to the following Book/s</b>		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**

<b>Template Code</b>	:	BBA001	<b>Transaction Type :</b>	Beginning Balances
<b>Template Description :</b>		BEGINNING BALANCES		
<b>Applies to the following Book/s</b>		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**

<b>Template Code</b>	:	BBA001	<b>Transaction Type :</b>	Beginning Balances
<b>Template Description :</b> BEGINNING BALANCES				
<b>Applies to the following Book/s</b>		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

**CITY GOVERNMENT OF PASSI***Province of Iloilo***List of Transaction Template**

<b>Template Code</b>	:	BBA001	<b>Transaction Type :</b>	Beginning Balances
<b>Template Description :</b> BEGINNING BALANCES				
<b>Applies to the following Book/s</b>		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

**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

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