

**DETAILED STATEMENT OF CASH FLOWS
GENERAL FUND**

For the Year Ended June 30, 2016

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CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows	<u>858,826,400.58</u>
COLLECTION FROM TAXPAYERS	
127 - Real Property Tax Receivable	56,355,638.53
451 - Deferred Real Property Tax	(56,355,638.53)
455 - Other Deferred Credits	1,483,703.36
552 - Tax Revenue - Fines and Penalties - Taxes on Good and Services	1,116,046.45
564 - Professional Tax	365,100.00
581 - Amusement Tax	640,976.77
582 - Business Tax	203,048,092.73
583 - Community Tax	6,708,693.34
584 - Franchise Tax	7,104,970.38
587 - Real Property Transfer Tax	50,685,898.75
588 - Real Property Tax - Basic	29,268,200.78
609 - Tax Revenue - Fines and Penalties - Taxes on Individual and Corporation	20,947.50
954 - Discount on Real Property Tax - Basic	(3,871,233.58)
Total	<u>296,571,396.48</u>
SHARE FROM INTERNAL REVENUE ALLOTMENT	
665 - Share from Internal Revenue Collections	335,341,380.00
Total	<u>335,341,380.00</u>
RECEIPTS FROM BUSINESS/SERVICES INCOME	
557 - Fees for Sealing and Licensing of Weights and Measures	107,750.00
605 - Permit Fees	54,686,847.80
613 - Clearance and Certification Fees	3,083,678.00
616 - Garbage Fees	6,421,700.11
617 - Inspection Fees	3,573,709.00
628 - Other Service Income	2,629,035.00
629 - Fines and Penalties - Service Income	57,300.00
631 - Hospital Fees	3,698,950.00
633 - Receipts from Cemetery Operation	593,160.00
636 - Receipt from Market Operation	21,052,199.44
637 - Receipts from Slaughterhouse Operation	2,671,383.96
642 - Rent Income	454,218.00
644 - School Fees	788,380.00
648 - Other Business Income	177,900.00
649 - Fine and Penalties - Business Income	67,283.29
Total	<u>100,063,494.60</u>
INTEREST INCOME	
664 - Interest Income	243,098.95
Total	<u>243,098.95</u>
OTHER RECEIPTS	
412 - Due to BIR	22,505,988.39
413 - Due to GSIS	27,193,249.04
414 - Due to PAG-IBIG	5,230,937.92
415 - Due to PHILHEALTH	1,716,539.18
416 - Due to Other NGAs	9,292,666.61
418 - Due to LGU's	21,357,507.75
426 - Guaranty/ Security Deposits Payable	50,808.44
439 - Other Payables	15,239,034.00
502 - Prior Period Adjustment	23,916,834.22
678 - Miscellaneous Income	103,465.00
Total	<u>126,607,030.55</u>

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Cash Outflows	564,336,917.50
PAYMENT OF EXPENSES	
878 - Donations	4,636,610.34
883 - Extraordinary and Miscellaneous Expenses	700,000.00
892 - Fidelity Bond Premiums	301,929.75
893 - Insurance Expenses	352,300.81
969 - Other Maintenance and Operating Expenses	6,060,893.53
Total	<u>12,051,734.43</u>
PAYMENT OF SUPPLIERS AND CREDITORS	
155 - Office Supplies Inventory	89,088,983.62
401 - Accounts Payable	813,601.10
755 - Office Supplies Expenses	2,104,490.00
756 - Accountable Forms Expenses	4,164,561.53
758 - Food Supplies Expenses	4,695,026.90
759 - Drugs and Medicines Expenses	2,490,851.15
760 - Medical, Dental and Laboratory Supplies Expenses	9,561,528.07
761 - Fuel, Oil and Lubricants Expenses	3,870,000.00
763 - Textbooks and Instructional Materials Expenses	5,158,808.75
765 - Other Supplies and Materials Expenses	598,506.75
766 - Water Expenses	10,573,103.78
767 - Electricity Expenses	2,377,667.80
772 - Telephone Expenses	56,326.22
774 - Internet Subscription Expenses	9,111.89
775 - Cable, Satellite, Telegraph, and Radio Expenses	249,800.00
778 - Membership Dues and Contributions to Organizations	192,995.00
780 - Advertising Expenses	240,000.00
781 - Printing and Publication Expenses	1,244,410.17
782 - Rent Expenses	1,176,475.41
783 - Representation Expenses	81,831.00
786 - Subscriptions Expenses	1,760.00
792 - Auditing Services	35,050,000.00
794 - Environment/Sanitary Services	793,810.00
799 - Other Professional Services	9,068,468.68
811 - Repairs and Maintenance - Buildings and Other Structures	90,645.00
826 - Repairs and Maintenance - Machinery and Equipment	1,134,256.30
848 - Repairs and Maintenance - Transportation Equipment	9,167,353.51
860 - Repairs and Maintenance - Infrastructure Assets	<u>194,054,372.63</u>
Total	
PAYMENTS TO EMPLOYEES	
103 - Advances to Special Disbursing Officer	17,951,109.82
106 - Advances for Payroll	107,336,094.85
123 - Due from Officers and Employees	(5,266.08)
148 - Advances to Officers and Employees	3,309,167.60
403 - Due to Officers and Employees	1,155,364.25
701 - Salaries and Wages - Regular	77,324,789.09
705 - Salaries and Wages - Casual/Contractual	3,733,002.11
711 - Personnel Economic Relief Allowance (PERA)	8,223,499.97
713 - Representation Allowance (RA)	2,500.00
714 - Transportation Allowance (TA)	2,500.00
715 - Clothing/Uniform Allowance	3,280,000.00
716 - Subsistence Allowance	(4,125.00)
719 - Other Bonuses and Allowances	10,000.00
720 - Honoraria	106,000.00
721 - Hazard Pay	(41,299.88)
725 - Year End Bonus	13,291,830.00

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731 - Life and Retirement Insurance Contributions	9,606,989.53
732 - PAG-IBIG Contributions	1,602,364.55
733 - PHILHEALTH Contributions	2,353,319.59
734 - Employees Compensation Insurance Premiums	405,382.25
742 - Terminal Leave Benefits	172,946.64
749 - Other Personnel Benefits	2,050,328.66
751 - Traveling Expenses - Local	323,053.23
753 - Training Expenses	<u>3,156,432.31</u>
Total	<u>255,345,983.49</u>
INTEREST EXPENSES	
975 - Interest Expense	<u>1,478,393.66</u>
Total	<u>1,478,393.66</u>
OTHER EXPENSES	
412 - Due to BIR	23,104,999.05
413 - Due to GSIS	21,662,612.45
414 - Due to PAG-IBIG	4,344,240.91
415 - Due to PHILHEALTH	1,454,650.00
416 - Due to Other NGAs	2,553,208.32
418 - Due to LGU's	37,350,427.31
439 - Other Payables	<u>10,936,295.25</u>
Total	<u>101,406,433.29</u>
Net Cash Provided by (Used In) Operating Activities	<u>294,489,483.08</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>	
Cash Outflow	<u>63,942,854.88</u>
PURCHASE/CONSTRUCTION OF PROPERTY, PLANT AND EQUIPMENT	
173 - Water Supply Systems	4,575,406.57
174 - Power Supply Systems	3,597,506.43
187 - Information and Communication Technology Equipment	1,382,240.00
203 - Construction in Progress - Building and Other Structures	5,008,702.87
211 - Buildings	714,491.28
212 - School Building	3,361,149.15
215 - Other Structures	2,942,540.13
221 - Office Equipment	4,495.00
222 - Furniture and Fixtures	2,306,112.40
240 - Other Machinery and Equipment	2,916,500.00
251 - Road Networks	23,769,556.64
252 - Parks, Plazas and Monuments	766,797.72
256 - Flood Control System	658,089.77
260 - Other Infrastructure Assets	15,499,436.79
273 - Construction in Progress - Infrastructure Assets	<u>(3,560,169.87)</u>
Total	<u>63,942,854.88</u>
Net Cash Provided by (Used In) Investing Activities	<u>(63,942,854.88)</u>
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>	
Cash Outflows	<u>1,932,303.20</u>
PAYMENT OF LOAN AMORTIZATION	
444 - Loans Payable - Domestic	<u>1,932,303.20</u>
Total	<u>1,932,303.20</u>
Net Cash Provided by (Used In) Financing Activities	<u>(1,932,303.20)</u>

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Increase (Decrease) in Cash and Cash Equivalents	228,614,325.00
Cash and Cash Equivalents, January 01, 2016	<u>320,000,772.90</u>
<u>CASH AND CASH EQUIVALENTS, June 30, 2016</u>	<u>548,615,097.90</u>
PREPARED BY:	CERTIFIED CORRECT:
ANGELINA S. SARANGHILO Mgt. & Audit Analyst IV	 ROSELIE A. PANGILINAN City Accountant