

**DETAILED STATEMENT OF CASH FLOWS**  
**GENERAL FUND**

For the Year Ended September 30, 2016

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**CASH FLOWS FROM OPERATING ACTIVITIES**

<b>Cash Inflows</b>	<b><u>1,169,674,362.88</u></b>
COLLECTION FROM TAXPAYERS	
127 - Real Property Tax Receivable	66,101,110.32
451 - Deferred Real Property Tax	( 66,101,110.32)
455 - Other Deferred Credits	3,363,603.44
552 - Tax Revenue - Fines and Penalties - Taxes on Good and Services	1,425,046.61
564 - Professional Tax	413,100.00
581 - Amusement Tax	885,496.04
582 - Business Tax	234,605,527.74
583 - Community Tax	7,514,521.11
584 - Franchise Tax	10,657,455.57
587 - Real Property Transfer Tax	68,265,896.40
588 - Real Property Tax - Basic	32,237,601.72
609 - Tax Revenue - Fines and Penalties - Taxes on Individual and Corporation	28,327.50
954 - Discount on Real Property Tax - Basic	( 3,880,502.50)
Total	<u>355,516,073.63</u>
SHARE FROM INTERNAL REVENUE ALLOTMENT	
665 - Share from Internal Revenue Collections	<u>503,012,070.00</u>
Total	<u>503,012,070.00</u>
RECEIPTS FROM BUSINESS/SERVICES INCOME	
557 - Fees for Sealing and Licensing of Weights and Measures	168,450.00
605 - Permit Fees	68,974,736.39
613 - Clearance and Certification Fees	4,627,439.00
616 - Garbage Fees	7,008,165.11
617 - Inspection Fees	3,817,159.00
628 - Other Service Income	4,103,280.00
629 - Fines and Penalties - Service Income	98,000.00
631 - Hospital Fees	4,255,050.00
633 - Receipts from Cemetery Operation	946,560.00
636 - Receipt from Market Operation	31,148,523.91
637 - Receipts from Slaughterhouse Operation	4,429,004.53
642 - Rent Income	531,818.00
644 - School Fees	1,348,020.00
648 - Other Business Income	265,995.00
649 - Fine and Penalties - Business Income	97,522.37
Total	<u>131,819,723.31</u>
INTEREST INCOME	
664 - Interest Income	<u>3,217,188.17</u>
Total	<u>3,217,188.17</u>
OTHER RECEIPTS	
412 - Due to BIR	33,953,504.37
413 - Due to GSIS	40,908,751.72
414 - Due to PAG-IBIG	7,662,769.15
415 - Due to PHILHEALTH	2,611,839.18
416 - Due to Other NGAs	10,424,023.71
418 - Due to LGU's	25,928,862.62
426 - Guaranty/ Security Deposits Payable	53,385.22
439 - Other Payables	23,005,567.51
502 - Prior Period Adjustment	31,434,832.52
678 - Miscellaneous Income	125,771.77
Total	<u>176,109,307.77</u>

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<b>Cash Outflows</b>	<b>803,447,971.65</b>
<b>PAYMENT OF EXPENSES</b>	
878 - Donations	12,801,670.57
883 - Extraordinary and Miscellaneous Expenses	1,000,000.00
892 - Fidelity Bond Premiums	363,617.25
893 - Insurance Expenses	2,071,267.88
969 - Other Maintenance and Operating Expenses	6,764,309.06
Total	<u>23,000,864.76</u>
<b>PAYMENT OF SUPPLIERS AND CREDITORS</b>	
155 - Office Supplies Inventory	92,234,677.90
401 - Accounts Payable	1,490,649.65
755 - Office Supplies Expenses	4,378,940.00
756 - Accountable Forms Expenses	9,948,503.09
758 - Food Supplies Expenses	4,695,026.90
759 - Drugs and Medicines Expenses	2,490,851.15
760 - Medical, Dental and Laboratory Supplies Expenses	17,759,297.60
761 - Fuel, Oil and Lubricants Expenses	3,870,000.00
763 - Textbooks and Instructional Materials Expenses	9,096,014.50
765 - Other Supplies and Materials Expenses	1,015,940.28
766 - Water Expenses	18,492,930.14
767 - Electricity Expenses	6,390.00
771 - Postage and Courier Services	3,839,949.96
772 - Telephone Expenses	101,518.77
774 - Internet Subscription Expenses	13,034.23
775 - Cable, Satellite, Telegraph, and Radio Expenses	453,400.00
778 - Membership Dues and Contributions to Organizations	338,675.00
780 - Advertising Expenses	288,000.00
781 - Printing and Publication Expenses	4,353,210.91
782 - Rent Expenses	2,461,328.65
783 - Representation Expenses	131,372.66
786 - Subscriptions Expenses	1,760.00
792 - Auditing Services	56,080,000.00
794 - Environment/Sanitary Services	1,847,370.00
799 - Other Professional Services	13,783,214.32
811 - Repairs and Maintenance - Buildings and Other Structures	45,015.69
821 - Repairs and Maintenance - Other Property, Plant and Equipment	183,345.00
826 - Repairs and Maintenance - Machinery and Equipment	3,215,265.08
848 - Repairs and Maintenance - Transportation Equipment	14,043,263.73
860 - Repairs and Maintenance - Infrastructure Assets	<u>266,658,945.21</u>
Total	
<b>PAYMENTS TO EMPLOYEES</b>	
103 - Advances to Special Disbursing Officer	29,628,554.78
106 - Advances for Payroll	149,126,701.03
123 - Due from Officers and Employees	( 8,829.63)
148 - Advances to Officers and Employees	4,266,610.05
403 - Due to Officers and Employees	1,155,364.25
701 - Salaries and Wages - Regular	116,632,881.07
705 - Salaries and Wages - Casual/Contractual	5,777,706.32
711 - Personnel Economic Relief Allowance (PERA)	12,397,227.25
713 - Representation Allowance (RA)	41,500.00
714 - Transportation Allowance (TA)	92,500.00
715 - Clothing/Uniform Allowance	3,440,000.00
716 - Subsistence Allowance	( 1,125.00)
719 - Other Bonuses and Allowances	10,000.00
720 - Honoraria	284,400.00

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721 - Hazard Pay	( 33,405.08)
725 - Year End Bonus	13,307,198.00
731 - Life and Retirement Insurance Contributions	14,497,371.23
732 - PAG-IBIG Contributions	2,417,603.92
733 - PHILHEALTH Contributions	2,800,969.14
734 - Employees Compensation Insurance Premiums	612,015.68
742 - Terminal Leave Benefits	1,933,712.70
749 - Other Personnel Benefits	3,414,146.38
751 - Traveling Expenses - Local	443,279.20
753 - Training Expenses	4,693,548.92
796 - Janitorial Services	( 2,807.27)
797 - Security Services	( 4,730.00)
Total	<u>366,922,392.94</u>
<b>INTEREST EXPENSES</b>	
975 - Interest Expense	2,189,660.42
Total	<u>2,189,660.42</u>
<b>OTHER EXPENSES</b>	
113 - Cash in Bank - Local Currency, Time Deposits	2,845,989.22
412 - Due to BIR	34,532,720.85
413 - Due to GSIS	36,134,182.07
414 - Due to PAG-IBIG	6,864,062.47
415 - Due to PHILHEALTH	2,334,900.00
416 - Due to Other NGAs	3,405,915.43
418 - Due to LGU's	41,434,254.39
439 - Other Payables	17,124,083.89
Total	<u>144,676,108.32</u>
<b>Net Cash Provided by (Used In) Operating Activities</b>	<b><u>366,226,391.23</u></b>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>	
<b>Cash Outflow</b>	<b><u>104,147,726.68</u></b>
<b>PURCHASE/CONSTRUCTION OF PROPERTY, PLANT AND EQUIPMENT</b>	
173 - Water Supply Systems	7,371,400.07
174 - Power Supply Systems	5,697,612.26
187 - Information and Communication Technology Equipment	2,752,670.00
203 - Construction in Progress - Building and Other Structures	3,798,904.07
211 - Buildings	2,638,008.97
212 - School Building	3,361,149.15
213 - Hospitals and Health Centers	1,490,141.04
215 - Other Structures	14,080,986.57
221 - Office Equipment	4,495.00
222 - Furniture and Fixtures	2,656,712.40
229 - Communication Equipment	41,310.00
240 - Other Machinery and Equipment	4,775,400.02
241 - Motor Vehicles	2,011,650.00
251 - Road Networks	35,244,650.02
252 - Parks, Plazas and Monuments	766,797.72
256 - Flood Control System	658,089.77
260 - Other Infrastructure Assets	22,469,325.83
273 - Construction in Progress - Infrastructure Assets	( 5,671,576.21)
Total	<u>104,147,726.68</u>
<b>Net Cash Provided by (Used In) Investing Activities</b>	<b>( 104,147,726.68)</b>

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**CASH FLOWS FROM FINANCING ACTIVITIES**

<b>Cash Outflows</b>	<u>2,898,454.80</u>
PAYMENT OF LOAN AMORTIZATION	
444 - Loans Payable - Domestic	<u>2,898,454.80</u>
Total	<u>2,898,454.80</u>
<b>Net Cash Provided by (Used In) Financing Activities</b>	<u>( 2,898,454.80)</u>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	<u>259,180,209.75</u>
<b>Cash and Cash Equivalents, January 01, 2016</b>	<u>320,000,772.90</u>
<b><u>CASH AND CASH EQUIVALENTS, September 30, 2016</u></b>	<u><u>579,180,982.65</u></u>

PREPARED BY:

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CERTIFIED CORRECT:

  
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