

Republic of the Philippines
Province of Cavite
City of Imus

DETAILED STATEMENT OF CASH FLOWS
GENERAL FUND

For the Year Ended December 31, 2016

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CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows	<u>1,511,984,225.42</u>
COLLECTION FROM TAXPAYERS	
127 - Real Property Tax Receivable	75,636,981.86
451 - Deferred Real Property Tax	(75,636,981.86)
455 - Other Deferred Credits	39,153,752.77
552 - Tax Revenue - Fines and Penalties - Taxes on Good and Services	1,740,280.69
564 - Professional Tax	445,200.00
581 - Amusement Tax	1,070,349.55
582 - Business Tax	271,196,150.25
583 - Community Tax	8,118,076.35
584 - Franchise Tax	14,209,940.76
587 - Real Property Transfer Tax	76,404,325.66
588 - Real Property Tax - Basic	34,244,357.81
609 - Tax Revenue - Fines and Penalties - Taxes on Individual and Corporation	32,580.00
954 - Discount on Real Property Tax - Basic	(3,887,209.72)
Total	<u>442,727,804.12</u>
SHARE FROM INTERNAL REVENUE ALLOTMENT	
665 - Share from Internal Revenue Collections	<u>670,682,764.00</u>
Total	<u>670,682,764.00</u>
RECEIPTS FROM BUSINESS/SERVICES INCOME	
557 - Fees for Sealing and Licensing of Weights and Measures	201,150.00
605 - Permit Fees	82,108,003.25
613 - Clearance and Certification Fees	6,071,071.00
616 - Garbage Fees	7,431,821.11
617 - Inspection Fees	3,940,461.10
628 - Other Service Income	5,309,085.00
629 - Fines and Penalties - Service Income	104,200.00
631 - Hospital Fees	4,557,450.00
633 - Receipts from Cemetery Operation	1,416,160.00
636 - Receipt from Market Operation	40,079,853.60
637 - Receipts from Slaughterhouse Operation	6,588,042.60
642 - Rent Income	693,768.00
644 - School Fees	1,623,260.09
648 - Other Business Income	301,317.00
649 - Fine and Penalties - Business Income	122,541.80
Total	<u>160,548,184.55</u>
INTEREST INCOME	
664 - Interest Income	<u>3,334,735.39</u>
Total	<u>3,334,735.39</u>
OTHER RECEIPTS	
412 - Due to BIR	49,615,154.12
413 - Due to GSIS	54,650,198.37
414 - Due to PAG-IBIG	10,004,869.23
415 - Due to PHILHEALTH	3,511,189.18
416 - Due to Other NGAs	11,847,835.10
418 - Due to LGU's	30,725,734.87
424 - Due to Other Funds	(9,372,227.71)
426 - Guaranty/ Security Deposits Payable	75,416.86
439 - Other Payables	33,298,390.15
502 - Prior Period Adjustment	48,051,934.60
594 - Share from PCSO	2,104,900.06
678 - Miscellaneous Income	<u>177,342.53</u>

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Total	234,690,737.36
Cash Outflows	<u>1,382,678,793.25</u>
PAYMENT OF EXPENSES	
878 - Donations	28,388,672.56
883 - Extraordinary and Miscellaneous Expenses	1,472,000.00
892 - Fidelity Bond Premiums	363,617.25
893 - Insurance Expenses	2,947,002.84
969 - Other Maintenance and Operating Expenses	<u>8,498,889.41</u>
Total	<u>41,670,182.06</u>
PAYMENT OF SUPPLIERS AND CREDITORS	
144 - Due from Other Funds	(7,750.70)
155 - Office Supplies Inventory	
156 - Accountable Forms, Plates and Stickers Inventory	
159 - Drugs and Medicines Inventory	
160 - Medical, Dental and Laboratory Supplies Inventory	
161 - Fuel, Oil and Lubricants Inventory	
401 - Accounts Payable	102,191,445.69
755 - Office Supplies Expenses	3,215,896.05
756 - Accountable Forms Expenses	4,499,490.00
757 - Animal/Zoological Supplies Expenses	103,085.00
758 - Food Supplies Expenses	18,138,031.09
759 - Drugs and Medicines Expenses	9,675,279.90
760 - Medical, Dental and Laboratory Supplies Expenses	4,043,267.15
761 - Fuel, Oil and Lubricants Expenses	29,109,749.12
762 - Agricultural and Marine Supplies Expenses	25,000.00
763 - Textbooks and Instructional Materials Expenses	3,874,773.00
764 - Military and Police Supplies Expenses	2,725,221.00
765 - Other Supplies and Materials Expenses	14,346,314.43
766 - Water Expenses	1,376,398.84
767 - Electricity Expenses	25,915,117.67
771 - Postage and Courier Services	15,975.00
772 - Telephone Expenses	5,882,988.78
774 - Internet Subscription Expenses	149,968.87
775 - Cable, Satellite, Telegraph, and Radio Expenses	37,477.16
778 - Membership Dues and Contributions to Organizations	796,300.00
780 - Advertising Expenses	830,000.00
781 - Printing and Publication Expenses	810,012.50
782 - Rent Expenses	6,415,994.83
783 - Representation Expenses	6,434,898.35
786 - Subscriptions Expenses	243,113.62
792 - Auditing Services	1,760.00
794 - Environment/Sanitary Services	77,110,000.00
799 - Other Professional Services	3,381,770.00
811 - Repairs and Maintenance - Buildings and Other Structures	21,782,735.38
821 - Repairs and Maintenance - Other Property, Plant and Equipment	55,515.69
822 - Repairs and Maintenance - Furniture and Fixtures	301,680.06
826 - Repairs and Maintenance - Machinery and Equipment	1,050,627.42
848 - Repairs and Maintenance - Transportation Equipment	5,915,448.12
860 - Repairs and Maintenance - Infrastructure Assets	<u>32,145,970.08</u>
Total	<u>382,593,554.10</u>
PAYMENTS TO EMPLOYEES	
103 - Advances to Special Disbursing Officer	42,549,218.93
106 - Advances for Payroll	233,395,871.28
123 - Due from Officers and Employees	(8,829.63)

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148 - Advances to Officers and Employees	6,508,497.33
403 - Due to Officers and Employees	1,155,364.25
701 - Salaries and Wages - Regular	155,779,631.34
705 - Salaries and Wages - Casual/Contractual	8,116,015.55
711 - Personnel Economic Relief Allowance (PERA)	16,591,227.25
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)
717 - Productivity Incentive Allowance	3,483,000.00
719 - Other Bonuses and Allowances	17,890,000.00
720 - Honoraria	340,350.00
721 - Hazard Pay	(33,405.08)
724 - Cash Gift	3,564,750.00
725 - Year End Bonus	27,446,349.06
731 - Life and Retirement Insurance Contributions	19,405,833.11
732 - PAG-IBIG Contributions	3,235,680.90
733 - PHILHEALTH Contributions	3,250,644.14
734 - Employees Compensation Insurance Premiums	819,518.51
742 - Terminal Leave Benefits	3,977,501.06
749 - Other Personnel Benefits	6,589,259.34
751 - Traveling Expenses - Local	992,094.80
752 - Traveling Expenses - Foreign	237,000.00
753 - Training Expenses	9,064,722.04
796 - Janitorial Services	(3,395.27)
797 - Security Services	(5,805.00)
799 - Other Professional Services	(4,758.20)
Total	<u>567,909,210.71</u>
INTEREST EXPENSES	
975 - Interest Expense	2,872,388.90
Total	<u>2,872,388.90</u>
OTHER EXPENSES	
113 - Cash in Bank - Local Currency, Time Deposits	152,845,989.22
412 - Due to BIR	46,165,817.68
413 - Due to GSIS	54,650,746.51
414 - Due to PAG-IBIG	10,051,528.65
415 - Due to PHILHEALTH	3,545,637.50
416 - Due to Other NGAs	11,933,978.95
418 - Due to LGU's	46,985,842.58
439 - Other Payables	27,871,405.89
737 - Transfers of Unspent Current Year DRRM Funds to the Trust Funds	33,582,310.50
971 - Bank Charges	200.00
Total	<u>387,633,457.48</u>
Net Cash Provided by (Used In) Operating Activities	<u>129,305,432.17</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>	
Cash Outflow	<u>164,490,750.50</u>
PURCHASE/CONSTRUCTION OF PROPERTY, PLANT AND EQUIPMENT	
173 - Water Supply Systems	7,371,400.07
174 - Power Supply Systems	13,559,716.80
187 - Information and Communication Technology Equipment	6,062,430.00
201 - Land	6,381,000.00
203 - Construction in Progress - Building and Other Structures	3,798,904.07

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211 - Buildings	3,610,138.51
212 - School Building	3,361,149.15
213 - Hospitals and Health Centers	1,490,141.04
215 - Other Structures	15,666,848.74
221 - Office Equipment	227,095.00
222 - Furniture and Fixtures	3,785,590.40
229 - Communication Equipment	41,310.00
230 - Construction and Heavy Equipment	1,138,000.00
240 - Other Machinery and Equipment	10,127,591.59
241 - Motor Vehicles	2,951,650.00
251 - Road Networks	41,971,134.59
252 - Parks, Plazas and Monuments	766,797.72
256 - Flood Control System	10,324,468.17
260 - Other Infrastructure Assets	40,205,060.86
273 - Construction in Progress - Infrastructure Assets	(8,463,076.21)
Total	<u>164,377,350.50</u>
PURCHASE OF INTANGIBLE ASSETS	
217 - Computer Software	113,400.00
Total	<u>113,400.00</u>
Net Cash Provided by (Used In) Investing Activities	(164,490,750.50)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>	
Cash Outflows	<u>3,864,606.30</u>
PAYMENT OF LOAN AMORTIZATION	
444 - Loans Payable - Domestic	3,864,606.30
Total	<u>3,864,606.30</u>
Net Cash Provided by (Used In) Financing Activities	(3,864,606.30)
Increase (Decrease) in Cash and Cash Equivalents	(39,049,924.63)
Cash and Cash Equivalents, January 01, 2016	<u>320,000,772.90</u>
<u>CASH AND CASH EQUIVALENTS, December 31, 2016</u>	<u>280,950,848.27</u>
PREPARED BY:	CERTIFIED CORRECT:
ANGELINA S. SARANGHILO Mgt. & Audit Analyst IV	ROSELIE A. PANGILINAN City Accountant