

**DETAILED STATEMENT OF CASH FLOWS
GENERAL FUND**

For the Year Ended March 31, 2017

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows	<u>647,250,687.20</u>
COLLECTION FROM TAXPAYERS	
127 - Real Property Tax Receivable	79,634,087.84
451 - Deferred Real Property Tax	(79,634,087.84)
455 - Other Deferred Credits	14,243.44
552 - Tax Revenue - Fines and Penalties - Taxes on Good and Services	3,991,592.70
564 - Professional Tax	338,255.00
581 - Amusement Tax	250,256.66
582 - Business Tax	193,607,731.53
583 - Community Tax	8,396,915.38
584 - Franchise Tax	3,645,316.55
587 - Real Property Transfer Tax	12,666,916.37
588 - Real Property Tax - Basic	44,514,232.37
606 - Registration Fees	47,000.00
609 - Tax Revenue - Fines and Penalties - Taxes on Individual and Corporation	17,060.00
954 - Discount on Real Property Tax - Basic	(8,083,955.27)
Total	<u>259,405,564.73</u>
SHARE FROM INTERNAL REVENUE ALLOTMENT	
665 - Share from Internal Revenue Collections	214,902,903.00
Total	<u>214,902,903.00</u>
RECEIPTS FROM BUSINESS/SERVICES INCOME	
557 - Fees for Sealing and Licensing of Weights and Measures	35,850.00
605 - Permit Fees	54,947,126.94
613 - Clearance and Certification Fees	3,132,509.40
616 - Garbage Fees	6,484,755.37
617 - Inspection Fees	6,172,943.00
628 - Other Service Income	1,649,535.00
629 - Fines and Penalties - Service Income	17,700.00
633 - Receipts from Cemetery Operation	369,600.00
636 - Receipt from Market Operation	11,433,098.14
637 - Receipts from Slaughterhouse Operation	1,815,077.65
642 - Rent Income	339,490.00
644 - School Fees	258,720.00
648 - Other Business Income	53,090.00
649 - Fine and Penalties - Business Income	47,301.55
Total	<u>86,756,797.05</u>
INTEREST INCOME	
664 - Interest Income	184,553.32
Total	<u>184,553.32</u>
OTHER RECEIPTS	
412 - Due to BIR	11,286,434.96
413 - Due to GSIS	14,249,097.77
414 - Due to PAG-IBIG	2,402,848.37
415 - Due to PHILHEALTH	920,750.00
416 - Due to Other NGAs	2,358,838.65
418 - Due to LGU's	28,830,822.98
424 - Due to Other Funds	(800,000.00)
426 - Guaranty/ Security Deposits Payable	26,598.50
439 - Other Payables	6,814,105.45
502 - Prior Period Adjustment	19,807,090.41
678 - Miscellaneous Income	104,282.01
Total	<u>86,000,869.10</u>
Cash Outflows	<u>295,471,638.63</u>
PAYMENT OF EXPENSES	
878 - Donations	1,669,997.50
883 - Extraordinary and Miscellaneous Expenses	258,000.00
891 - Taxes, Duties and Licenses	14,581.24
892 - Fidelity Bond Premiums	144,315.00
893 - Insurance Expenses	286,837.89
899 - Other Maintenance and Operating Expenses	2,402,848.00

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767 - Electricity Expenses	5,638,915.20
772 - Telephone Expenses	1,032,090.65
774 - Internet Subscription Expenses	40,269.30
775 - Cable, Satellite, Telegraph, and Radio Expenses	9,566.26
778 - Membership Dues and Contributions to Organizations	230,000.00
781 - Printing and Publication Expenses	57,000.00
782 - Rent Expenses	39,832.12
783 - Representation Expenses	1,065,144.71
786 - Subscriptions Expenses	26,365.00
794 - Environment/Sanitary Services	15,692,000.00
799 - Other Professional Services	43,063.55
811 - Repairs and Maintenance - Buildings and Other Structures	2,487,091.62
848 - Repairs and Maintenance - Transportation Equipment	265,929.82
860 - Repairs and Maintenance - Infrastructure Assets	6,324,248.83
Total	<u>98,281,703.42</u>
PAYMENTS TO EMPLOYEES	
103 - Advances to Special Disbursing Officer	10,796,667.04
106 - Advances for Payroll	51,729,556.63
148 - Advances to Officers and Employees	1,025,909.84
403 - Due to Officers and Employees	493,155.04
410 - Retirement Gratuity Payable	368,949.50
435 - Leave Benefits Payable	557,915.80
701 - Salaries and Wages - Regular	41,862,506.45
705 - Salaries and Wages - Casual/Contractual	2,406,277.70
711 - Personnel Economic Relief Allowance (PERA)	4,162,000.00
731 - Life and Retirement Insurance Contributions	5,236,651.38
732 - PAG-IBIG Contributions	872,373.14
733 - PHILHEALTH Contributions	460,225.00
734 - Employees Compensation Insurance Premiums	206,685.75
742 - Terminal Leave Benefits	1,223,281.63
749 - Other Personnel Benefits	53,647.15
751 - Traveling Expenses - Local	74,099.00
753 - Training Expenses	281,777.12
754 - Scholarship Grants/Expenses	1,200,256.07
795 - Other General Services	100,000.00
797 - Security Services	(3,655.00)
Total	<u>123,108,279.24</u>
INTEREST EXPENSES	
975 - Interest Expense	654,451.01
Total	<u>654,451.01</u>
OTHER EXPENSES	
412 - Due to BIR	16,281,867.98
413 - Due to GSIS	9,843,719.21
414 - Due to PAG-IBIG	1,607,953.98
415 - Due to PHILHEALTH	617,000.00
416 - Due to Other NGAs	1,697,442.18
418 - Due to LGU's	34,263,450.50
439 - Other Payables	4,338,190.48
Total	<u>68,649,624.33</u>

Net Cash Provided by (Used In) Operating Activities

351,779,048.57

CASH FLOWS FROM INVESTING ACTIVITIES

Cash Outflow	<u>38,895,298.97</u>
PURCHASE/CONSTRUCTION OF PROPERTY, PLANT AND EQUIPMENT	
201 - Land	27,500,000.00
203 - Construction in Progress - Building and Other Structures	2,409,710.72
213 - Hospitals and Health Centers	2,691,567.45
215 - Other Structures	3,198,707.19
260 - Other Infrastructure Assets	3,095,313.61
273 - Construction in Progress - Infrastructure Assets	
Total	<u>38,895,298.97</u>

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For the Year Ended March 31, 2017

Increase (Decrease) in Cash and Cash Equivalents	311,162,241.32
Cash and Cash Equivalents, January 01, 2017	<u>280,950,848.27</u>
<u>CASH AND CASH EQUIVALENTS, March 31, 2017</u>	<u>592,113,089.59</u>

PREPARED BY:

CERTIFIED CORRECT:

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