

**DETAILED STATEMENT OF CASH FLOWS  
GENERAL FUND**

For the Year Ended June 30, 2017

**CASH FLOWS FROM OPERATING ACTIVITIES**

|   |                                |
|---|--------------------------------|
| <b>Cash Inflows</b>   | <b><u>1,005,167,728.00</u></b> |
| <b>COLLECTION FROM TAXPAYERS</b>  |                                |
| 127 - Real Property Tax Receivable  | 92,083,496.02                  |
| 451 - Deferred Real Property Tax  | ( 92,083,496.02)               |
| 455 - Other Deferred Credits  | 462,908.66                     |
| 552 - Tax Revenue - Fines and Penalties - Taxes on Good and Services          | 5,004,389.78                   |
| 564 - Professional Tax  | 391,855.00                     |
| 581 - Amusement Tax   | 447,026.55                     |
| 582 - Business Tax  | 227,167,152.32                 |
| 583 - Community Tax   | 9,419,417.47                   |
| 584 - Franchise Tax   | 7,214,141.82                   |
| 587 - Real Property Transfer Tax  | 22,154,812.59                  |
| 588 - Real Property Tax - Basic   | 48,165,116.77                  |
| 606 - Registration Fees   | 62,090.00                      |
| 609 - Tax Revenue - Fines and Penalties - Taxes on Individual and Corporation | 31,137.50                      |
| 954 - Discount on Real Property Tax - Basic                                   | ( 8,281,578.51)                |
| Total   | <u>312,238,469.95</u>          |
| <b>SHARE FROM INTERNAL REVENUE ALLOTMENT</b>                                  |                                |
| 665 - Share from Internal Revenue Collections                                 | 429,805,806.00                 |
| Total   | <u>429,805,806.00</u>          |
| <b>RECEIPTS FROM BUSINESS/SERVICES INCOME</b>                                 |                                |
| 557 - Fees for Sealing and Licensing of Weights and Measures                  | 130,100.00                     |
| 605 - Permit Fees   | 73,597,312.66                  |
| 613 - Clearance and Certification Fees  | 5,325,989.40                   |
| 616 - Garbage Fees  | 7,296,938.15                   |
| 617 - Inspection Fees   | 6,682,233.00                   |
| 628 - Other Service Income  | 3,444,435.00                   |
| 629 - Fines and Penalties - Service Income                                    | 26,200.00                      |
| 633 - Receipts from Cemetery Operation  | 794,600.00                     |
| 636 - Receipt from Market Operation   | 18,908,737.81                  |
| 637 - Receipts from Slaughterhouse Operation                                  | 3,538,163.63                   |
| 642 - Rent Income   | 1,398,690.00                   |
| 644 - School Fees   | 743,910.00                     |
| 648 - Other Business Income   | 68,740.00                      |
| 649 - Fine and Penalties - Business Income                                    | 173,212.01                     |
| Total   | <u>122,129,261.66</u>          |
| <b>INTEREST INCOME</b>  |                                |
| 664 - Interest Income   | 378,574.21                     |
| Total   | <u>378,574.21</u>              |
| <b>OTHER RECEIPTS</b>   |                                |
| 412 - Due to BIR  | 25,591,216.86                  |
| 413 - Due to GSIS   | 29,090,102.46                  |
| 414 - Due to PAG-IBIG   | 4,812,608.78                   |
| 415 - Due to PHILHEALTH   | 1,821,225.00                   |
| 416 - Due to Other NGAs   | 3,229,067.89                   |
| 418 - Due to LGU's  | 34,732,932.14                  |
| 424 - Due to Other Funds  | ( 742,434.73)                  |
| 426 - Guaranty/ Security Deposits Payable                                     | 28,241.24                      |
| 439 - Other Payables  | 15,644,971.41                  |
| 502 - Prior Period Adjustment   | 26,220,049.87                  |
| 678 - Miscellaneous Income  | 187,635.26                     |
| Total   | <u>140,615,616.18</u>          |
| <b>Cash Outflows</b>  | <b><u>602,444,356.39</u></b>   |
| <b>PAYMENT OF EXPENSES</b>  |                                |
| 878 - Donations   | 6,269,997.25                   |
| 883 - Extraordinary and Miscellaneous Expenses                                | 516,000.00                     |
| 891 - Taxes, Duties and Licenses  | 14,581.24                      |
| 892 - Fidelity Bond Premiums  | 309,712.50                     |
| 893 - Insurance Expenses  | 426,379.05                     |
| 899 - Other Maintenance and Operating Expenses                                | 0.758,044.04                   |

Republic of the Philippines  
Province of Cavite  
City of Imus

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| 763 - Textbooks and Instructional Materials Expenses           | 67,924.00                    |
| 765 - Other Supplies and Materials Expenses                    | 2,506,903.25                 |
| 766 - Water Expenses   | 493,797.21                   |
| 767 - Electricity Expenses                                     | 15,317,834.85                |
| 772 - Telephone Expenses                                       | 2,319,193.03                 |
| 774 - Internet Subscription Expenses                           | 100,672.50                   |
| 775 - Cable, Satellite, Telegraph, and Radio Expenses          | 20,978.19                    |
| 778 - Membership Dues and Contributions to Organizations       | 857,500.00                   |
| 780 - Advertising Expenses                                     | 8,000.00                     |
| 781 - Printing and Publication Expenses                        | 707,890.00                   |
| 782 - Rent Expenses  | 1,582,734.29                 |
| 783 - Representation Expenses                                  | 2,362,382.20                 |
| 786 - Subscriptions Expenses                                   | 68,287.00                    |
| 794 - Environment/Sanitary Services                            | 39,230,000.00                |
| 799 - Other Professional Services                              | 3,244,824.43                 |
| 811 - Repairs and Maintenance - Buildings and Other Structures | 3,188,029.62                 |
| 826 - Repairs and Maintenance - Machinery and Equipment        | 94,350.00                    |
| 848 - Repairs and Maintenance - Transportation Equipment       | 1,399,839.62                 |
| 860 - Repairs and Maintenance - Infrastructure Assets          | <u>13,895,346.51</u>         |
| Total  | <u>193,145,098.57</u>        |
| <b>PAYMENTS TO EMPLOYEES</b>                                   |                              |
| 103 - Advances to Special Disbursing Officer                   | 22,988,959.52                |
| 106 - Advances for Payroll                                     | 113,190,941.93               |
| 148 - Advances to Officers and Employees                       | 2,430,033.80                 |
| 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                             | 84,166,123.34                |
| 705 - Salaries and Wages - Casual/Contractual                  | 4,933,903.15                 |
| 711 - Personnel Economic Relief Allowance (PERA)               | 8,336,272.72                 |
| 713 - Representation Allowance (RA)                            | 22,500.00                    |
| 714 - Transportation Allowance (TA)                            | 22,500.00                    |
| 715 - Clothing/Uniform Allowance                               | 5,000.00                     |
| 716 - Subsistence Allowance                                    | ( 5,000.00)                  |
| 721 - Hazard Pay   | ( 2,669.12)                  |
| 725 - Year End Bonus   | 14,804,689.00                |
| 731 - Life and Retirement Insurance Contributions              | 10,915,286.70                |
| 732 - PAG-IBIG Contributions                                   | 1,757,144.36                 |
| 733 - PHILHEALTH Contributions                                 | 910,462.50                   |
| 734 - Employees Compensation Insurance Premiums                | 414,172.64                   |
| 742 - Terminal Leave Benefits                                  | 1,487,641.33                 |
| 749 - Other Personnel Benefits                                 | 182,569.85                   |
| 751 - Traveling Expenses - Local                               | 466,715.94                   |
| 753 - Training Expenses  | 1,828,579.04                 |
| 754 - Scholarship Grants/Expenses                              | 1,659,699.32                 |
| 795 - Other General Services                                   | 250,000.00                   |
| 797 - Security Services  | ( 5,805.00)                  |
| Total  | <u>272,179,741.36</u>        |
| <b>INTEREST EXPENSES</b>                                       |                              |
| 975 - Interest Expense   | <u>1,292,413.58</u>          |
| Total  | <u>1,292,413.58</u>          |
| <b>OTHER EXPENSES</b>  |                              |
| 412 - Due to BIR   | 28,853,419.00                |
| 413 - Due to GSIS  | 24,628,279.96                |
| 414 - Due to PAG-IBIG  | 4,012,311.85                 |
| 415 - Due to PHILHEALTH  | 1,518,875.00                 |
| 416 - Due to Other NGAs  | 2,780,272.93                 |
| 418 - Due to LGU's   | 46,066,901.28                |
| 439 - Other Payables   | <u>10,672,327.88</u>         |
| Total  | <u>118,532,387.90</u>        |
| <b>Net Cash Provided by (Used In) Operating Activities</b>     | <u><b>402,723,371.61</b></u> |

CASH FLOWS FROM INVESTING ACTIVITIES

**DETAILED STATEMENT OF CASH FLOWS  
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For the Year Ended June 30, 2017

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| 229 - Communication Equipment                              | 38,100.00                                       |
| 230 - Construction and Heavy Equipment                     | 18,682,500.00                                   |
| 240 - Other Machinery and Equipment                        | 469,000.00                                      |
| 241 - Motor Vehicles                                       | 4,489,325.00                                    |
| 260 - Other Infrastructure Assets                          | 32,705,470.40                                   |
| 273 - Construction in Progress - Infrastructure Assets     |   |
| Total  | <u>96,883,554.41</u>                            |
| <b>Net Cash Provided by (Used In) Investing Activities</b> | <b>( 96,883,554.41)</b>                         |
| <b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>         |   |
| <b>Cash Outflows</b>                                       | <b><u>3,443,016.56</u></b>                      |
| PAYMENT OF LOAN AMORTIZATION                               |   |
| 444 - Loans Payable - Domestic                             | <u>3,443,016.56</u>                             |
| Total  | <u>3,443,016.56</u>                             |
| <b>Net Cash Provided by (Used In) Financing Activities</b> | <b>( 3,443,016.56)</b>                          |
| <b>Increase (Decrease) in Cash and Cash Equivalents</b>    | <b>302,396,800.64</b>                           |
| <b>Cash and Cash Equivalents, January 01, 2017</b>         | <b><u>280,950,848.27</u></b>                    |
| <b><u>CASH AND CASH EQUIVALENTS, June 30, 2017</u></b>     | <b><u>583,347,648.91</u></b>                    |
| <b>PREPARED BY:</b>  | <b>CERTIFIED CORRECT:</b>                       |
| <b>ANGELINA S. SARANGHILO</b><br>Mgt. & Audit Analyst IV   | <b>ROSELIE A. PANGILINAN</b><br>City Accountant |