

MUNICIPALITY OF BALIWAG
DETAILED STATEMENT OF CASH FLOWS
GENERAL FUND
For the Year Ended December 31, 2016
With Comparative Figures for CY 2015
(In Thousands of Pesos)

		2016		2015
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Inflows				
Collection of Tax Revenues				
Community Tax	P	3,224	P	3,125
Real Property Tax - Basic (Net)		8,522		11,317
Business Tax		99,464		86,055
Tax on Sand, Gravel & Other Quarry Products		5		50
Amusement Tax		1,628		5,685
Tax Revenue - Fines & Penalties - Taxes on Ind. & Corp.		305		-
Tax Revenue - Fines & Penalties - Property Taxes		4,362		805
Tax Revenue - Fines & Penalties - Taxes on Goods & Serv.		392		367
Total Collections of Tax Revenues		117,901		107,405
Share from Internal Revenue Collection (IRA)		220,221		199,524
Collection of Service & Business Income				
Permit Fees		10,807		11,849
Registration Fees		1,271		380
Clearance and Certification Fees		4,714		2,869
Supervision & Regulation Enforcement Fees		1,026		350
Inspection Fees		182		-
Verification & Authentication Fees		3		-
Processing Fees		64		-
Fines & Penalties - Service Income		107		130
School Fees		15,619		18,119
Rent Income		-		-
Receipt from Market Operation		24,603		27,103
Receipt from Slaughterhouse Operation		2,236		2,050
Receipt from Cemetery Operations		70		65
Garbage Fees		1,849		1,702
Interest Income		212		668
Lease Revenue		5,238		225
Fines and Penalties - Business Income		1		-
Other Business Income		12		8
Total Collections of Service & Business Income		68,251		65,519
Other Receipts				
Subsidy from General Fund Proper		4,000		-
Share from PCSO		3,338		-
Miscellaneous Income		824		1,826
Prior Years Receipt		5,807		881
Decrease in Accounts Receivable		8		-
Decrease in Advances for Special Disbursing Officer		450		-

Decrease in Advance for Officers & Employees	8	64
Decrease in Due from Intra-Agency Receivables	-	335
Increase in Accounts Payable	9,177	5,349
Increase in Due to Inter-Agency Payables	654	208
Increase in Due to Intra-Agency Payables	28	
Increase in Other Payables	1,611	476
Increase in Deferred Credits	18,536	1,389
Total Other Receipts	<u>44,441</u>	<u>10,527</u>
Total Cash Inflows	<u>450,815</u>	<u>382,975</u>

Cash Outflows

Payment for Personnel Services

Salaries & Wages - Regular	58,239	54,237
Salaries & Wages - Casual/Contractual	36,872	30,553
Personnel Economic Relief Allowance (PERA)	5,784	5,816
Representation Allowance (RA)	2,367	2,321
Transportation Allowance (TA)	1,492	1,949
Clothing/Uniform Allowance	1,200	1,210
Subsistence Allowance	691	729
Laundry Allowance	23	
Productivity Incentive Allowances	432	418
Honoraria	-	669
Hazard Pay	955	488
Overtime & Night Pay	136	
Year End Bonus	4,729	4,527
Cash Gift	1,186	1,224
Other Bonuses Allowances	5,068	194
Retirement and Life Insurance Premiums	6,921	6,393
PAG-IBIG Contributions	1,426	1,322
PHILHEALTH Contributions	602	601
Employees Compensation Insurance Premiums	287	288
Terminal Leave Benefits	14,650	14,598
Other Personnel Benefits	13,912	22,304
Total Payment for Personnel Services	<u>156,971</u>	<u>149,841</u>

Payment to Suppliers

Traveling Expenses - Local	564	690
Training Expenses	4,524	5,495
Office Supplies Expenses	4,511	4,543
Accountable Forms Expenses	1,238	778
Non-Accountable Forms Expenses	58	
Food Supplies Expenses	49	1,113
Welfare Goods Expenses	932	
Drugs and Medicines Expenses	8,057	7,122
Medical, Dental and Laboratory Supplies Expenses	1,433	1,461
Fuel, Oil and Lubricants Expenses	4,799	4,288
Agricultural Supplies Expences	2,040	1,140
Textbooks and Instructional Materials Expenses	-	289

Other Supplies Expenses	1,273	470
Water Expenses	537	283
Electricity Expenses	15,434	14,434
Postage & Courier Services	50	85
Telephone Expenses	1,733	1,869
Internet Subscription Expense	297	274
Cable, Satellite and Radio Expense	-	21
Desilting & Dredging Expenses	1,135	-
Confidential Expenses	1,000	-
Intelligence Expenses	450	600
Extraordinary and Misc. Expenses	216	-
Other Professional Services	275	-
Environment/Sanitary Services	44,685	26,497
Janitorial Services	2,038	
Security Services	3,483	
General Services	41,276	39,521
Repairs and Maintenance - Land Improvements	92	
Repairs and Maintenance - Infrastructure Assets	22,499	15,850
Repairs and Maintenance - Buildings & Other Structures	9,115	10,830
Repairs and Maintenance - Machinery Equipment	331	255
Repairs and Maintenance - Transportation Equipment	2,591	2,826
Subsidy to Special Account	4,010	3,969
Transfers os Unspent Current Year DRRM Funds to the Trust Funds	8,783	-
Fidelity Bonds Premiums	39	44
Insurance Expenses	156	608
Advertising Expenses	160	149
Printing & Publication Expenses	191	-
Representation Expenses	252	32
Membership Dues and Contributions to Organizations	866	1,989
Subscription Expenses	8	10
Donations	11,440	12,742
Other Maintenance and Operating Expenses	24,755	17,682
Total Payment to Suppliers	227,375	177,957
Payment for Financial Expenses		
Interest Expenses	579	661
Bank Charges	12	11
Total Payment for Financial Expenses	591	672
Other Payments	-	
Increase in Accounts Receivable	-	-
Increase in Real Property Tax Receivable	11,959	-
Increase in Operating Lease Receivable	488	225
Decrease in Due to Officers & Employees	-	9
Decrease in Intra-Agency Payables	-	5,417
Increase in Advances to Contractors	-	13,470
Total Other Payments	12,447	19,121
Total Cash Outflows	397,384	347,592
Net Cash Provided by Operating Activities	53,432	35,383

CASH FLOWS FROM INVESTING ACTIVITIES**Cash Outflows**

Purchase of Property, Plant and Equipment	48,040	37,383
Investment in Time Deposit	<u>163</u>	<u>6,000</u>

Net Cash Used In Investing Activities	<u>48,203</u>	<u>43,383</u>
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CASH FLOWS FROM FINANCING ACTIVITIES**Cash Outflows**

Payment of Principal on Loans Payable - Domestic	1,684	1,122
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Net Cash Used In Financing Activities	<u>1,684</u>	<u>1,122</u>
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INCREASE IN CASH & CASH EQUIVALENTS	3,545	(9,122)
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CASH & CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>80,164</u>	<u>89,287</u>
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CASH & CASH EQUIVALENTS AT END OF PERIOD	<u><u>83,709</u></u> P	<u><u>80,164</u></u>
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Certified Correct:

RHEA DIANA R. PAYURAI
Municipal Accountant