

City of Bacoor
Statement of Cash Flows
As of March 31, 2017
GENERAL FUND

Cash Flows from Operating Activities

Cash Inflows:

Collection from taxes	P	227,686,048.58
Share from Internal Revenue Collections		255,208,512.00
Interest Income		366,123.65
Collection from Permits & Licenses		25,269,325.28
Collections from Service Income		50,253,024.23
Collections from Business Income		1,924,118.78
Miscellaneous Income		5,924,520.88
		566,631,673.40

Other Receipts:

Deduction from Personal Services		22,796,226.82
Deduction from Suppliers/Contractors		7,516,353.89
Other Payables(Bacemco)		5,162,132.00
Due to Officers & Employees(Over Remittance)		85,052.07
Refund from Cash Advances of Officers & Employees		17,943.95
Due from Other Funds (TF)		102,319.02
Collections from Other Receivables		70,552.71
Refund from Contractors		973,734.54
Due to LGU		21,632,107.43
Prior Period Adjustment		10.00
Cancelled Check/Staled Check		58,646.29
Refund from Hospital Bonds		125,020.82
Total Cash Inflow		625,171,772.94

Cash Outflows:

Payments:		
To suppliers/creditors		200,642,379.54
To employees		81,131,317.34
Transfer of Funds to TF-BDRRMO		23,304,450.84
Interest expenses		4,739,379.19
Total Cash Outflow		309,817,526.91

Net Cash Operating Activities

315,354,246.03

Cash Flows from Investing Activities

Cash Inflows:

From Sale of Property, Plants and Equipment		
From Sale of Debt Securities and Other Entities		-
From Collection of Principal of Loans to Other Entities		-
Total Cash Inflow		-

Cash Outflows:

To Purchase Property, Plant and Equipment		20,926,551.08
To Purchase Debt Securities and Other Entities		-
To Grant/Make Loans to Other Entities		20,926,551.08
Total Cash Outflow		(20,926,551.08)

Net Cash Investing Activities

Cash Flows from Financing Activities

Cash Inflows:

From Issuance of Debt Securities		
From Acquisition of loan		
Total Cash Inflow		-

Cash Outflows:

Retirement/Redemption of Debt Securities		
Payment of Loan Amortization		12,245,923.27
Total Cash Outflow		12,245,923.27

Net Cash Financing Activities

(12,245,923.27)

Net Increase/decrease in Cash

282,181,771.68

Cash at the beginning of the year

283,439,895.79

Cash at the End of the Period

P 565,621,667.47

Prepared by:

Certified Correct:

JANET C. CONCEPCION
Admin. Officer V

JERRY C. MACALATAN
OIC- City Accountant

CITY OF BACOR
Statement of Cash Flows
As of March 31, 2017
TRUST FUND

Cash Flows from Operating Activities

Cash Inflows:	JANUARY	FEBRUARY	MARCH	TOTAL
Other Receipts:				
Collection fr. Bid Docs./cash bonds/OBO share/adv.RPT	-			-
Cash from Gen.Fund	3,861,856.26	2,858,793.59	549,191.36	453,871.31
Collections from National Agencies	3,936,500.00			3,936,500.00
Cash fr. gen fund (transfer of fund-balance DRRMF)	23,304,450.84		23,304,450.84	23,304,450.84
Cash fr. gen fund (transfer of fund-Traffic Violation / Feb. 2017)	4,669,765.00	1,634,945.00	1,477,080.00	1,557,740.00
Cash fr. gen fund (transfer of fund-OBO/DPWH)	-			-
Cash fr. gen fund (Cash Award ECA Incentive Award 2016 DILG CALABARZON)	64,424.20		60,000.00	4,424.20
Cash fr. gen fund (transfer of fund from DPWH to Regular Trust Fun	-			-
Due to Gen.Fund-Interest earned from deposit	102,319.02			102,319.02
Adjustments	482.80	200.00	282.80	482.80
Deduction from Suppliers/Contractors	423,984.36	106,687.65	256,036.77	61,259.94
Staled check/Cancelled Checks	1,500.00			1,500.00
Total Cash Inflow	36,365,282.48	4,600,626.24	25,647,041.77	6,117,614.47
Cash Outflows:				
Payments:				
To suppliers/creditors	6,907,896.10	988,312.71	3,094,901.91	2,824,681.48
To employees	-			-
Interest expenses	-			-
Reissuance of cancelled check	-			-
Total Cash Outflow	6,907,896.10	988,312.71	3,094,901.91	2,824,681.48
Net Cash Operating Activities	29,457,386.38	3,612,313.53	22,552,139.86	3,292,932.99

Deduction from Suppliers & CONT.
3,048,381.48

1 01 01 01 CA

2,824,681.48 439 2 99 99 990
418 2 02 01 070
-416 2 02 01 050

PPE 197,600.00
26,100.00
223,700.00

412/426

Deduction from Suppliers

BIR
Ret

50,960.94
10,299.00

61,259.94

Cash Flows from Investing Activities

Cash Inflows:	JANUARY	FEBRUARY	MARCH	TOTAL
From Sale of Property, Plants and Equipment	-			-
From Sale of Debt Securities and Other Entities	-			-
From Collection of Principal of Loans to Other Entities	-			-
Total Cash Inflow	-	-	-	-
Cash Outflows:				
To Purchase Property, Plant and Equipment	2,036,012.95	640,683.15	1,171,629.80	223,700.00
To Purchase Debt Securities and Other Entities	-			-
To Grant/Make Loans to Other Entities	-			-
Total Cash Outflow	2,036,012.95	640,683.15	1,171,629.80	223,700.00
Net Cash Investing Activities	(2,036,012.95)	(640,683.15)	(1,171,629.80)	(223,700.00)

Cash Flows from Financing Activities

Cash Inflows:	JANUARY	FEBRUARY	MARCH	TOTAL
From Issuance of Debt Securities	-			-
From Acquisition of loan	-			-
Total Cash Inflow	-	-	-	-
Cash Outflows:				
Retirement/Redemption of Debt Securities	-			-
Payment of Loan Amortization	-			-
Total Cash Outflow	-	-	-	-
Net Cash Financing Activities	-	-	-	-

Net Increase/decrease in Cash

Net Increase/decrease in Cash	27,421,373.43	2,971,630.38	21,380,510.06	3,069,232.99	24,352,140.44
Cash at the beginning of the year	#####	192,704,707.90	195,676,338.28	217,056,848.34	388,381,046.18
Cash at the End of the Period	P #####	195,676,338.28	217,056,848.34	220,126,081.33	412,733,186.62

195,676,338.28 217,056,848.34 220,126,081.33
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Prepared by:

Certified Correct:

JUDY L. BARRON
Admin. Asst. VI

JERRY C. MACALATAN
OIC- City Accounting Office

City of Bacoor
Statement of Condensed Cash Flows
As of Mar. 31, 2017
SPECIAL EDUCATION FUND

		JANUARY	FEBRUARY	MARCH	TOTALS		Employees Exp.	Payments to suppliers
						liq.	2,029,358.61	93,000.00
Cash Flows from Operating Activities								275,200.00
<i>Cash Inflows:</i>								22,000.00
Collection from taxpayers	₱ 71,396,186.31	43,969,767.45	10,660,575.69	16,765,843.17	71,396,186.31	1 01 01 010		538,865.00
Receipts from Business/Service Income	-	-	-	-	-			360.00
Interest Income	61,175.68	-	-	61,175.68	61,175.68			30,240.35
Cash from Gen. Fund (Transfer of fund to SEF)	8,424.92	-	-	8,424.92	8,424.92			444,413.71
Staled check/Cancelled check	-	-	-	-	-			171,014.51
Other Receipts:	-	-	-	-	-			2,474,258.52
Due to Officers & Employees (Refund)	-	-	-	-	-			4,051,434.80
Set-up for the remittance of Provincial Share (Feb. 2017)	-	-	-	-	-			12,000.00
Refund from Cash Advance	-	-	-	-	-			489,889.60
Employees Income Taxes Withheld	43,078.95	13,481.27	29,597.68	43,078.95	43,078.95	2 02 01 01 CR		2,400.00
Value Added Taxes Withheld	751,831.45	21,099.75	444,413.71	286,317.99	751,831.45	2 02 01 010A CKDJ		314,005.77
Creditable Income Taxes Withheld	236,006.00	1,578.27	171,014.51	63,413.22	236,006.00	2 02 01 010B CKDJ		829,649.04
Guarantee Deposits Payable	933,716.04	-	891,222.96	42,493.08	933,716.04		543,282.01	4,598.64
Total Cash Inflows	₱ 73,430,419.35	44,005,926.74	12,196,824.55	17,227,668.06	73,430,419.35		93,833.33	59,781.13
<i>Cash Outflows:</i>								4,200.00
Payments of Expenses:								128,700.00
Payments to suppliers and creditors	21,427,943.81	4,163,974.29	5,493,559.77	11,770,409.75	21,427,943.81		818,500.00	1,914,457.50
Payments to employees	3,920,461.30	305,745.00	1,585,357.69	2,029,358.61	3,920,461.30		473,200.00	
Interest expenses	-	-	-	-	-		2,057,515.34	11,770,409.75
Other Expenses	500.00	-	500.00	-	500.00		565,994.94	
Other Payments	-	-	-	-	-			500.00
Total Cash Outflows	₱ 25,348,905.11	4,469,719.29	7,079,417.46	13,799,768.36	25,348,905.11			
Net Cash Operating Activities	₱ 48,081,514.24	39,536,207.45	5,117,407.09	3,427,899.70	48,081,514.24			
Cash Flows from Investing Activities								
<i>Cash Outflows:</i>								
Purchase/Construction of Investment Property	-	-	-	-	-			
Purchase/Construction of Property, Plant and Equipment	8,919,615.95	-	6,458,765.95	2,460,850.00	8,919,615.95			
Investment	-	-	-	-	-			
Purchase of Bearer Biological Assets	-	-	-	-	-			
Purchase of Intangible Assets	-	-	-	-	-			
Grant of Loans	-	-	-	-	-			
Total Cash Outflows	₱ 8,919,615.95	-	6,458,765.95	2,460,850.00	8,919,615.95			
Net Cash Flows from Investing Activities	₱ (8,919,615.95)	-	(6,458,765.95)	(2,460,850.00)	(8,919,615.95)			
Cash Flows from Financing Activities								
<i>Cash Outflows:</i>								
Payment of Long-Term Liabilities	-	-	-	-	-			
Retirement/Redemption of debt securities	-	-	-	-	-			
Payment of loan amortization	-	-	-	-	-			
Total Cash Outflows	₱ -	-	-	-	-			
Net Cash Financing Activities	₱ -	-	-	-	-			
Total Cash Provided by Operating, Investing and Financing	39,161,898.29	39,536,207.45	(1,341,358.86)	967,049.70	39,161,898.29			
Add: Cash at the beginning of the year	86,633,950.73	86,633,950.73	126,170,158.18	124,828,799.32	86,633,950.73			
Cash at the End of the Period	₱ 125,795,849.02	126,170,158.18	124,828,799.32	125,795,849.02	125,795,849.02			

Prepared by:

Certified Correct:

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SET-UP

Refund from C/A
412
412A
412B
426

a) Cash and Cash Equivalent

Notes to Cash Flow Statement

Cash and cash equivalents consist of cash on hand, balances with bank and investment in time deposits. Cash and cash equivalents included in the cash flow statement comprise the following statement of financial position amounts:

2016

Cash on hand and balances with banks	155,373,048.21
Cash Equivalents	

b) Reconciliation of Net Cash Flows from Operating Activities to Surplus/(Deficit)

(in thousands of currency units)

2015

Surplus/(Deficit)	43,938,566.24
Non-Cash Transactions	
Depreciation	1,285,217.58
Increase in Payables	
Increase in Current Assets	
Increase in Receivables	
Net Cash from Operating Activities	<hr/> 45,223,783.82