

FDP Form 9 - Statement of Cash Flow  
(COA Form)

**Statement of Condensed Cash Flows**  
**For the 2nd Quarter Ended June 30, 2019**  
**CITY OF SAN FERNANDO, PAMPANGA**  
**GENERAL FUND**

	Note	<u>2019</u>
<b>Cash Flows from Operating Activities:</b>		
<i>Cash Inflows</i>		
Collection from Taxpayers	P	602,221,937.45
Share From Internal Revenue Collection		390,722,796.00
Receipts from Sale of Goods and Services		
Interest Income		8,255,332.11
Dividend Income		
Other Receipts		294,378,457.44
<b>Total Cash Inflow</b>	<b>P</b>	<b>1,295,578,523.00</b>
<i>Cash Outflows:</i>		
Payment of Expenses	P	-
Payments to suppliers/creditors		490,509,518.68
Payments to employees		181,235,893.48
Interest Expense		1,058,605.38
Other Expense		588,770,777.47
<b>Total Cash Outflow</b>	<b>P</b>	<b>1,261,574,795.01</b>
<b>Net Cash Flows from Operating Activities</b>	<b>P</b>	<b>34,003,727.99</b>
<b>Cash Flows from Investing Activities</b>		
<i>Cash Inflows</i>		
Proceeds from Sale of Investment Property	P	-
Proceeds from Sale/Disposal of Property, Plant & Equipment		572,000.00
Proceeds from Sale of Non-Current Investments		-
Collection of Principal on loans to other entities		-
<b>Total Cash Inflow</b>	<b>P</b>	<b>572,000.00</b>
<i>Cash Outflows</i>		
Purchase/Construction of Investment Property		-
Purchase/Construction of Property, Plant & Equipment		
Investment		148,305,979.13
Purchase of Bearer Biological Assets		-
Purchase of Intangible Assets		-
Grant of Loans		-
<b>Total Cash Outflow</b>	<b>P</b>	<b>148,305,979.13</b>
<b>Net Cash Flows from Investing Activities</b>	<b>P</b>	<b>(147,733,979.13)</b>
<b>Cash Flows from Financing Activities</b>		
<i>Cash Inflows:</i>		
Proceeds from Issuance of Bonds	P	-
Proceeds from Loans		-
Transfer of Funds from Market Books - Loans Payable		65,318,130.52
<b>Total Cash Flow</b>	<b>P</b>	<b>65,318,130.52</b>
<i>Cash Outflows:</i>		
Payment of Long-Term Liabilities		
Retirement/ Redemption of Debt Securities		-
Payment of Loan Amortization		3,547,019.00
<b>Total Cash Outflow</b>	<b>P</b>	<b>3,547,019.00</b>
<b>NET CASH FROM FINANCING ACTIVITIES</b>		<b>61,771,111.52</b>
<b>Total Cash Provided by Operating, Investing and Financing Activities</b>		<b>(51,959,139.62)</b>
<b>Add: Cash at the Beginning of the Year Jan. 01</b>		<b>876,605,815.81</b>
<b>Cash Balance at the End of 2nd Quarter June 30, 2019</b>	<b>P</b>	<b>824,646,676.19</b>

### Notes to Cash Flow Statement

a) Cash and Cash Equivalent

Cash and Cash Equivalents consist of Cash on Hand , Balances with Banks and Investment in Time Deposits. Cash and Cash Equivalents included in the Cash Flow Statement comprise the following statement of Financial Position Amounts:

	June 30, 2019
Cash on Hand and Balances with Banks	<b>P 824,646,676.19</b>
Cash Equivalents	-
	<hr/> <hr/> <b>P 824,646,676.19</b>

The entity has no undrawn borrowing facilities as of June 30, 2019

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

	June 30, 2019
Surplus/(Deficit)	<b>P 396,074,021.69</b>
<b>Non-cash transactions:</b>	
Depreciation	28,530,304.66
Donation - in kind	
Amortization of Intangible Assets	
Impairment Loss	10,205.49
Decrease in Payables	(619,442,232.28)
(Gain) Losses on Sale of PPE	
(Gain) Impairment Loss	
Decrease in current assets	228,831,428.43
Increase in investments due to revaluation	
Increase in receivables	
Decrease in receivables	
<b>Net Cash from Operating Activities</b>	<hr/> <hr/> <b>P 34,003,727.99</b>

**CERTIFIED CORRECT:**

**MARIA. GISEL P. RIVERA**  
**CITY ACCOUNTANT**



**Statement of Condensed Cash Flows**  
**For the 2nd Quarter Ended June 30, 2019**  
**CITY OF SAN FERNANDO, PAMPANGA**  
**SPECIAL ACCOUNTS**

	Note	2019
<b>Cash Flows from Operating Activities:</b>		
<i>Cash Inflows</i>		
Collection from Taxpayers		
Share From Internal Revenue Collection		
Receipts from Sale of Goods and Services		
Interest Income		4,538.35
Dividend Income		
Other Receipts		26,785,347.36
<b>Total Cash Inflow</b>	<b>P</b>	<b>26,789,885.71</b>
<i>Cash Outflows:</i>		
Payment of Expenses	P	-
Payments to suppliers/creditors		18,124,423.08
Payments to employees		5,494,477.66
Interest Expense		
Other Expense		30,585,571.19
<b>Total Cash Outflow</b>	<b>P</b>	<b>54,204,471.93</b>
<b>Net Cash Flows from Operating Activities</b>	<b>P</b>	<b>(27,414,586.22)</b>
<b>Cash Flows from Investing Activities</b>		
<i>Cash Inflows</i>		
Proceeds from Sale of Investment Property	P	-
Proceeds from Sale/Disposal of Property, Plant & Equipment		
Proceeds from Sale of Non-Current Investments		-
Collection of Principal on loans to other entities		-
<b>Total Cash Inflow</b>	<b>P</b>	<b>-</b>
<i>Cash Outflows</i>		
Purchase/Construction of Investment Property		-
Purchase/Construction of Property, Plant & Equipment Investment		73,500.00
Purchase of Bearer Biological Assets		-
Purchase of Intangible Assets		-
Grant of Loans		-
<b>Total Cash Outflow</b>	<b>P</b>	<b>73,500.00</b>
<b>Net Cash Flows from Investing Activities</b>	<b>P</b>	<b>(73,500.00)</b>
<b>Cash Flows from Financing Activities</b>		
<i>Cash Inflows:</i>		
Proceeds from Issuance of Bonds	P	-
Proceeds from Loans		
<b>Total Cash Flow</b>	<b>P</b>	<b>-</b>
<i>Cash Outflows:</i>		
Payment of Long-Term Liabilities		
Retirement/ Redemption of Debt Securities		-
Transfer of Loan Balance to Gen. Fund ( Market )		65,132,558.26
<b>Total Cash Outflow</b>	<b>P</b>	<b>65,132,558.26</b>
<b>NET CASH FROM FINANCING ACTIVITIES</b>		<b>(65,132,558.26)</b>
<b>Total Cash Provided by Operating, Investing and Financing Activities</b>		<b>(92,620,644.48)</b>
<b>Add: Cash at the Beginning of the Year Jan. 01</b>		<b>153,531,703.07</b>
<b>Cash Balance at the End of 2nd Qtr. June 30, 2019</b>	<b>P</b>	<b>60,911,058.59</b>

## Notes to Cash Flow Statement

### a) Cash and Cash Equivalent

Cash and Cash Equivalents consist of Cash on Hand , Balances with Banks and Investment in Time Deposits. Cash and Cash Equivalents included in the Cash Flow Statement comprise the following statement of Financial Position Amounts:

	June 30, 2019
Cash on Hand and Balances with Banks	<b>P 60,911,058.59</b>
Cash Equivalents	-
	<u>P 60,911,058.59</u>

The entity has no undrawn borrowing facilities as of June 20, 2019

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

	June 30, 2019
Surplus/(Deficit)	<b>(15,930,986.60)</b>
<b><i>Non-cash transactions:</i></b>	
Depreciation	6,016,734.12
Donation - in kind	
Amortization of Intangible Assets	
Impairment Loss	
Increase / (Decrease) in Payables	(17,368,014.88)
(Gain) Losses on Sale of PPE	
(Gain) Losses on Sale of Investments	
Increase / (Decrease) in Current Assets	(132,318.86)
Increase in investments due to revaluation	
Increase in receivables	
Decrease in receivables	<u>(11,483,599.62)</u>
<b>Net Cash from Operating Activities</b>	<b><u>(27,414,586.22)</u></b>

**CERTIFIED CORRECT:**

**MARIA. GISEL P. RIVERA**  
**CITY ACCOUNTANT**



**Statement of Condensed Cash Flows**  
**For the 2nd Quarter Ended June 30, 2019**  
**CITY OF SAN FERNANDO, PAMPANGA**  
**SPECIAL EDUCATION FUND**

	Note	2019
<b>Cash Flows from Operating Activities:</b>		
<i>Cash Inflows</i>		
Collection from Taxpayers	P	45,950,620.89
Share From Internal Revenue Collection		
Receipts from Sale of Goods and Services		
Interest Income		121,897.15
Dividend Income		
Other Receipts		13,597,617.02
<b>Total Cash Inflow</b>	<b>P</b>	<b>59,670,135.06</b>
<i>Cash Outflows:</i>		
Payment of Expenses	P	-
Payments to suppliers/creditors		27,248,735.91
Payments to employees		6,780,591.42
Interest Expense		2,300,149.87
Other Expense		11,375,790.48
<b>Total Cash Outflow</b>	<b>P</b>	<b>47,705,267.68</b>
<b>Net Cash Flows from Operating Activities</b>	<b>P</b>	<b>11,964,867.38</b>
<b>Cash Flows from Investing Activities</b>		
<i>Cash Inflows</i>		
Proceeds from Sale of Investment Property	P	-
Proceeds from Sale/Disposal of Property, Plant & Equipment		-
Proceeds from Sale of Non-Current Investments		-
Collection of Principal on loans to other entities		-
<b>Total Cash Inflow</b>	<b>P</b>	<b>-</b>
<i>Cash Outflows</i>		
Purchase/Construction of Investment Property		-
Purchase/Construction of Property, Plant & Equipment		
Investment		50,991,976.01
Purchase of Bearer Biological Assets		-
Purchase of Intangible Assets		-
Grant of Loans		-
<b>Total Cash Outflow</b>	<b>P</b>	<b>50,991,976.01</b>
<b>Net Cash Flows from Investing Activities</b>	<b>P</b>	<b>(50,991,976.01)</b>
<b>Cash Flows from Financing Activities</b>		
<i>Cash Inflows:</i>		
Proceeds from Issuance of Bonds	P	-
Proceeds from Loans		
<b>Total Cash Flow</b>	<b>P</b>	<b>-</b>
<i>Cash Outflows:</i>		
Payment of Long-Term Liabilities		
Retirement/ Redemption of Debt Securities		-
Payment of Loan Amortization		9,033,621.84
<b>Total Cash Outflow</b>	<b>P</b>	<b>9,033,621.84</b>
<b>NET CASH FROM FINANCING ACTIVITIES</b>		<b>(9,033,621.84)</b>
<b>Total Cash Provided by Operating, Investing and Financing Activities</b>		<b>(48,060,730.47)</b>
<b>Add: Cash at the Beginning of the Year Jan. 01</b>		<b>314,834,743.08</b>
<b>Cash Balance at the End of 2nd Qtr. June 30, 2019</b>	<b>P</b>	<b>266,774,012.61</b>

## Notes to Cash Flow Statement

### a) Cash and Cash Equivalent

Cash and Cash Equivalents consist of Cash on Hand , Balances with Banks . Cash and Cash Equivalents included in the Cash Flow Statement comprise the following Statement of Financial Position amounts :

	June 30, 2019
Cash on Hand and Balances with Banks	P 266,774,012.61
Cash Equivalents	-
	<b><u><u>P 266,774,012.61</u></u></b>

The entity has no undrawn borrowing facilities as of June 30, 2019

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

	June 30, 2019
Surplus/(Deficit)	<b>P 123,205,150.62</b>
<b><i>Non-cash transactions:</i></b>	
Depreciation	7,500,743.58
Donation - in kind	
Amortization of Intangible Assets	
Impairment Loss	
Increase / (Decrease in Payables)	7,865,621.76
(Gain) Losses on Sale of PPE	
(Gain) Losses on Sale of Investments	
Increase / ( Decrease ) in current assets	(126,606,648.58)
Increase in investments due to revaluation	
Increase in receivables	
Decrease in receivables	
<b>Net Cash from Operating Activities</b>	<b><u><u>P 11,964,867.38</u></u></b>

**CERTIFIED CORRECT:**

**MARIA GISEL P. RIVERA  
CITY ACCOUNTANT**





**Statement of Condensed Cash Flows**  
**For the 2nd Quarter Ended June 30, 2019**  
**CITY OF SAN FERNANDO, PAMPANGA**  
**TRUST FUND**

	Note	<u>2019</u>
<b>Cash Flows from Operating Activities:</b>		
<i>Cash Inflows</i>		
Collection from Taxpayers		-
Share From Internal Revenue Collection		-
Receipts from Sale of Goods and Services		-
Interest Income		-
Dividend Income		-
Other Receipts		35,818,435.74
<b>Total Cash Inflow</b>	<b>P</b>	<b><u>35,818,435.74</u></b>
<i>Cash Outflows:</i>		
Payment of Expenses	P	-
Payments to suppliers/creditors		-
Payments to employees		-
Interest Expense		-
Other Expense		18,452,336.85
<b>Total Cash Outflow</b>	<b>P</b>	<b><u>18,452,336.85</u></b>
<b>Net Cash Flows from Operating Activities</b>	<b>P</b>	<b><u>17,366,098.89</u></b>
<b>Cash Flows from Investing Activities</b>		
<i>Cash Inflows</i>		
Proceeds from Sale of Investment Property	P	-
Proceeds from Sale/Disposal of Property, Plant & Equipment		-
Proceeds from Sale of Non-Current Investments		-
Collection of Principal on loans to other entities		-
<b>Total Cash Inflow</b>	<b>P</b>	<b><u>-</u></b>
<i>Cash Outflows</i>		
Purchase/Construction of Investment Property		-
Purchase/Construction of Property, Plant & Equipment Investment		-
Purchase of Bearer Biological Assets		-
Purchase of Intangible Assets		-
Grant of Loans		-
<b>Total Cash Outflow</b>	<b>P</b>	<b><u>-</u></b>
<b>Net Cash Flows from Investing Activities</b>	<b>P</b>	<b><u>-</u></b>
<b>Cash Flows from Financing Activities</b>		
<i>Cash Inflows:</i>		
Proceeds from Issuance of Bonds	P	-
Proceeds from Loans		-
<b>Total Cash Flow</b>	<b>P</b>	<b><u>-</u></b>
<i>Cash Outflows:</i>		
Payment of Long-Term Liabilities		-
Retirement/ Redemption of Debt Securities		-
Payment of Loan Amortization		-
<b>Total Cash Outflow</b>	<b>P</b>	<b><u>-</u></b>
<b>NET CASH FROM FINANCING ACTIVITIES</b>		<b><u>-</u></b>
<b>Total Cash Provided by Operating, Investing and Financing Activities</b>		<b>17,366,098.89</b>
<b>Add: Cash at the Beginning of the Year Jan. 01</b>		<b><u>104,809,769.41</u></b>
<b>Cash Balance at the End of 2nd Qtr. June 30, 2019</b>	<b>P</b>	<b><u>122,175,868.30</u></b>

## Notes to Cash Flow Statement

### Cash and Cash Equivalent

Cash and Cash Equivalents consist of Cash on Hand , Balances with Banks .  
Investment in Time Deposits. Cash and Cash Equivalents included in the Cash  
Flow Statement comprise the following statement of Financial Position Amounts:

	June 30, 2019
Cash on Hand and Balances with Banks	<b>P 122,175,868.30</b>
Cash Equivalents	-
	<hr/> <hr/> <b>P 122,175,868.30</b>

The entity has no undrawn borrowing facilities as of June 30, 2019

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

	June 30, 2019
<b>Surplus/(Deficit)</b>	<b>P12,734,644.21</b>
<b>Non-cash transactions:</b>	
Depreciation	
Amortization of Intangible Assets	
Donations in Kind - General Fund	
Impairment Loss	
Increase in Payables	
(Gain) Losses on Sale of PPE	
(Gain) Losses on Sale of Investments	
Decrease in current assets	4,631,454.68
Increase in investments due to revaluation	
Increase in receivables	
<b>Net Cash from Operating Activities</b>	<hr/> <hr/> <b>P 17,366,098.89</b>

**CERTIFIED CORRECT :**

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**CITY ACCOUNTANT**



