

STATEMENT OF CASH FLOWS
For the Year Ended December 2014
Municipality of SAN SIMON

Particulars	TOTAL	GF	SEF	TF
CASH FLOWS FROM OPERATING ACTIVITIES				
<i>Cash Inflows:</i>				
Collection from Taxes	47,372,075.58	44,548,022.40	2,824,053.18	
Share from Internal Revenue Collection	76,711,164.00	76,711,164.00		
Receipts from sale of goods and services				
Interest Income				
Dividend Income				
Other Receipts	10,633,222.34	5,280,364.37	1,254,050.23	4,098,807.74
Total Cash Inflow	134,716,461.92	126,539,550.77	4,078,103.41	4,098,807.74
<i>Cash Outflows:</i>				
Payments				
To suppliers/creditors	54,606,535.21	53,189,073.78	1,389,961.43	27,500.00
To Employees	45,351,782.87	44,560,532.87	748,700.00	42,550.00
Financial Expenses				
Other Expenses	19,943,941.20	18,703,547.47	1,240,393.73	
Total Cash Outflow	119,902,259.28	116,453,154.12	3,379,055.16	70,050.00
CASH FLOWS FROM OPERATING ACTIVITIES				
<i>Cash Outflows:</i>				
To Purchase Property, Plant & Equipment	9,072,773.70	9,023,274.70	49,499.00	
Total Cash Outflow	9,072,773.70	9,023,274.70	49,499.00	
NET INCREASE IN CASH	5,741,428.94	1,063,121.95	649,549.25	4,028,757.74
CASH AT THE BEGINNING OF THE PERIOD	18,073,245.33	6,568,580.69	1,639,885.45	9,864,779.19
CASH AT THE END OF THE PERIOD	23,814,674.27	7,631,702.64	2,289,434.70	13,893,536.93

PROVINCE OF PAMPANGA
 MUNICIPALITY OF SAN SIMON
CONSOLIDATED STATEMENT OF CASH FLOWS
 For the Year Ended December 31, 2014
 (With Comparative Figures for CY 2013)

		<u>2014</u>		<u>2013</u>
Cash Flows from Operating Activities:				
Cash Inflows				
Collection from Taxpayers	P	47,540,075.58	P	39,035,487.28
Internal Revenue Allotment		76,711,164.00		67,728,199.00
Other Receipts		10,465,222.34		7,870,485.91
Total Cash Inflows		<u>134,716,461.92</u>		<u>114,634,172.19</u>
Cash Outflows				
Payments to Supplies and Creditors		54,606,535.21		67,471,821.93
Payments to Employees		45,351,782.87		47,724,672.24
Other Disbursements		19,943,941.20		
Total Cash Outflows		<u>119,902,259.28</u>		<u>115,196,494.17</u>
Net Cash Provided by Operating Activities		<u>14,814,202.64</u>		<u>(562,321.98)</u>
Cash Flows from Investing Activities:				
Cash Outflows				
To Purchase Property, Plant & Equipment		<u>9,072,773.70</u>		<u>-</u>
Net Cash Used in Investing Activities		<u>9,072,773.70</u>		<u>-</u>
Net Increase in Cash		5,741,428.94		(562,321.98)
Cash at the Beginning of the Period <i>(Note 13)</i>		<u>18,073,245.33</u>		<u>19,436,168.22</u>
Cash at the End of the Period	P	<u><u>23,814,674.27</u></u>	P	<u><u>18,873,846.24</u></u>

(See accompanying Notes to Financial Statements.)

PROVINCE OF PAMPANGA
MUNICIPALITY OF SAN SIMON
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2014

GENERAL FUND

	2014	2013
Cash Flows from Operating Activities:		
Cash Inflows		
Collection from Taxpayers	P 44,548,022.40	P 34,429,577.03
Internal Revenue Allotment	76,711,164.00	67,728,199.00
Other Receipts	5,280,364.37	7,859,965.91
Total Cash Inflows	126,539,550.77	110,017,741.94
Cash Outflows		
Payments to Suppliers and Creditors	53,189,073.78	63,447,763.65
Payments to Employees	44,560,532.87	47,154,172.24
Other Disbursements	18,703,547.47	
Total Cash Outflows	116,453,154.12	110,601,935.89
Net Cash Provided by Operating Activities	10,086,396.65	(584,193.95)
Cash Flows from Investing Activities:		
Cash Outflows		
To Purchase Property, Plant & Equipment	9,023,274.70	-
Net Cash Used in Investing Activities	9,023,274.70	-
Net Increase (Decrease) in Cash	1,063,121.95	(584,193.95)
Cash at the Beginning of the Period	6,568,580.69	7,152,774.64
Cash at the End of the Period	P 7,631,702.64	P 6,568,580.69

PROVINCE OF PAMPANGA
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SPECIAL EDUCATION FUND

		<u>2014</u>		<u>2013</u>
Cash Flows from Operating Activities:				
Cash Inflows				
Collection from Taxpayers	P	2,824,053.18	P	4,605,910.25
Other Receipts		1,254,050.23		
Total Cash Inflows		<u>4,078,103.41</u>		<u>4,605,910.25</u>
Cash Outflows				
Payments to Suppliers and Creditors		1,389,961.43		4,024,058.28
Payments to Employees		748,700.00		570,500.00
Other Disbursements		1,240,393.73		
Total Cash Outflows		<u>3,379,055.16</u>		<u>4,594,558.28</u>
Net Cash from Operating Activities		699,048.25		11,351.97
Cash Flows from Investing Activities:				
Purchase of Property, Plant and Equipment		49,499.00		-
Net Cash Used in Operating Activities		<u>49,499.00</u>		<u>-</u>
Net Increase in Cash		649,549.25		11,351.97
Cash at the Beginning of the Period		1,639,885.45		1,628,533.48
Cash at the End of the Period	P	<u><u>2,289,434.70</u></u>	P	<u><u>1,639,885.45</u></u>

PROVINCE OF PAMPANGA
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TRUST FUND		<u>2014</u>	<u>2013</u>
Cash Flows from Operating Activities:			
Cash Inflows			
Collection from Taxpayers	P	-	P 10,520.00
Other Receipts		<u>4,098,807.74</u>	
Total Cash Inflows		<u>4,098,807.74</u>	<u>10,520.00</u>
Cash Outflows			
Payments to Suppliers and Creditors		27,500.00	-
Payments to Employees		<u>42,550.00</u>	
Total Cash Outflows		<u>70,050.00</u>	<u>-</u>
Net Cash from Operating Activities		4,028,757.74	10,520.00
Cash at the Beginning of the Period (<i>Note 13</i>)		<u>9,864,779.19</u>	<u>10,654,860.10</u>
Cash at the End of the Period	P	<u><u>13,893,536.93</u></u>	P <u><u>10,665,380.10</u></u>

13. Unrecorded transaction in year 2013.

The difference between 2013 ending balance and 2014 beginning balance in Cash (in Trust Fund) amounting to 800,600.91 (10,665,380.10 - 9,864,779.19) was due to transfer of funds from Trust to General Fund which was not taken up in the books in year 2013.