

#### REPUBLIC OF THE PHILIPPINES

#### **CITY GOVERNMENT OF NAVOTAS**

Mariano Naval Street, Navotas City

## Office of the City Accountant

February 17, 2020

MS. SUDI G. VALENCIA

City Director- DILG

MS. MA. IRISH ALOHA D. CUBILLAN

Acting Public Information Officer

**MR. RENATO REYES** 

MIS-Chief

**This City** 

Dear Ms. Valencia, Ms. Cubillan and Mr. Reyes:

In compliance to the full disclosure order, transparency and Seal of Good Local Governance (SGLG) respectfully forwarded herewith for posting in the official website of the City Government , the attached copies of the Reports of **GENERAL FUND** for the **month of December 2019** 

Statement of Financial Position Statement of Financial Performance Statement of Cash Flow

For your immediate appropriate action, please.

Very truly yours,

EVANGELINE P. CRUZ, CPA

## **NATIONAL CAPITAL REGION** CITY GOVERNMENT OF NAVOTAS **GENERAL FUND** STATEMENT OF FINANCIAL POSITION As of December 31, 2019

ASSETS		<b>-</b>
Current Assets		
Cash and Cash Equivalents		
Investments	Php	414,311,642.
Receivables		257,655,342.
Inventories		115,279,390.
Prepayments and Deferred Charges		71,981,318.0
Total Current Assets	Php	30,083,894.0
Non-Current Assets	<u>-:b</u>	<u>889,311,587.2</u>
Investments		
Receivables		
Investment Property		
Property, Plant and Equipment		9,942,796.0
Biological Assets		2,013,589,514.1
Intangible Assets		, , , = , , =
Total Non-Current Assets		13,553,776.44
Total Assets	Php	2,037,086,086.60
. o.a. 7336(3	Php	2,926,397,673.89
LIABILITIES		
Current Liabilities		
Financial Liabilities		
Inter-Agency Payables	Php	170,204,272.89
Intra-Agency Payables		36,624,081.65
Trust Liabilities		27,819,418.65
Deferred Credits/Unearned Income		5,074,967.45
Total Current Liabilities	<del></del>	<u>110,152,417.03</u>
	Php	349,875,157.67
Non-Current Liabilities Financial Liabilities		
Deferred Credits/Unearned Income	Php	397,925,551.05
Provisions		}
Other Payables		ł
Total Non-Current Liabilities	- <del></del>	3,544,013.66
	Php	401,469,564.71
otal Liabilities	_ <del></del> _	
ET ACCUTO/POWER	_Php	751,344,722.38
ET ASSETS/EQUITY		
Overnment Equity	DL	
etal Liabilities and Net Assets/Equity	Php	2,175,052,951.51
epared By:	Php	2,926,397,673.89

MA. ROWENA TYTAMAYO
Management and Audit Analyst III

Certified Correct:

EVANGELINE CRUZ, CPA

# NATIONAL CAPITAL REGION CITY GOVERNMENT OF NAVOTAS

## GENERAL FUND STATEMENT OF FINANCIAL PERFORMANCE For the Period Ended December 31 2019

Revenue		
Tax Revenue		
Share from Internal Revenue Collections	Php	467,867,407.57
Other Share from National Taxes		639,222,882.00
Service and Business Income		1,459,251.47
Shares, Grants and Donations		79,229,970.27
Gains		2,041,657.65
Other Income		
Total Revenue	<del></del>	32,571,529.29
	_Php	1,222,392,698.25
Less: Current Operating Expenses		
Personnel Services	TNI.	200
Maintenance and Other Operating Expenses	Php	290,677,191.58
Financial Expenses		428,791,053.29
Direct Cost		22,189,314.53
Non-cash Expenses		144.456.455.55
Current Operating Expenses	Dh.,	144,456,177.32
	Php	886,113,736.72
Surplus (Deficit) from Current Operation Add (Deduct):	Pho	226 250 064 50
Transfers Assistance and G. 1. 1	T HQ	336,278,961.53
Transfers, Assistance and Subsidy From		69,826,553.61
Transfers, Assistance and Subsidy To		231,205,995.85
urplus(Deficit) for the period	Php	174,899,519.29

Prepared By:

MA. ROWENA M. TAMAYO
Management and Audit Analyst III

Certified Correct:

EVANGELINE CRUZ, CPA
City Accountant

#### NATIONAL CAPITAL REGION CITY OF NAVOTAS **GENERAL FUND**

## Statement of Condensed Cash Flows For the Year Period Ended December 31, 2019

Cash Flows from Operating Activities		
170110113		
Collection from taxpavers		
Share from Internal Revenue Allotment	Php	461 700 000
Receipts from business/service income Interest Income	1110	461,793,882
Dividend Income		639.222.882.
Other Receipts		69,684,721.
Total Contract		550.756.
Total Cash Inflows		634,466,687.
Cash Outflows	Php	1 805 710 000
Payment of expenses		1,805,718,930.2
Payments to suppliers and creditors	Php	204
Payments to employees Interest Expense	1 110	376,748,333.1
Other Expenses		91.737.379.0
Total Carla Carla		309.203.434.6
Total Cash Outflows	_	21.266.067.3
Net Cash Flows from Operating Activities	Php	375.252.963.29
Cash Flows from Investing Activities  Cash Inflance	<del></del>	1,174,208,177.4
	<u>_Php</u>	631,510,752.74
Proceeds from Sala act		
Proceeds from Sale/Disposal of Property, Plant and		
Equipment Property, Plant and	Php	
Proceeds from Sala - Car		-
Collection of Principal on loans to other entities  Total Cash Inflows		_
Total Cash Inflows		_
ash Outflows		
Purchase/Construction of Investment Property Purchase/Construction of P	Php	
Purchase/Construction of Property Plant and Equipment Investment (Time Deposit)		
Investment (Time Deposit)		
rurchase of Bearer Dialacters.		558.301.101.37
Grant of Loans		ł
Total Cash Outflows		j
t Cash Flows from Investing Activities sh Flows from Financial Activities	Php	
sh Flows from Investing Activities sh Flows from Financing Activities sh Inflows		558,301,101,37
		558,301,101,37)
Proceeds from Issuance of Bonds Proceeds from Loans		I
Total Cash Inflows	Php	
h Outflows	<del>-</del>	129 100 000
avment of Long Town Till	Php	138 100 503 74
		138.100.503.74
	Pho	1
Vidi ( .XCD / Inter	-	-
Cash Flowe from the		48.210.096.36
	Php	48.210.096.36
Financing Activities		89.890.407.38
Cash at the Region		W/NIA/78
Balance at the End of the Year	Pho 1	63.100.058.75
And of the LeaL	<del></del> 2	51.211.583.55
red By: /	Php 4	14,311,642.30

. .

MA. ROWENA N. TAMAYO
Management and Audit Analyst III

Certified Correct:

EVANGELINA P. CRUZ, CPA City Accountant

#### NAVOTAS CITY HOSPITAL STATEMENT OF FINANCIAL POSITION As of December 31, 2019

ASSETS		
Current Assets		
Cash and Cash Equivalents	1	
Investments	Php	315,899,199.1
Receivables	<b>[</b>	6,368.0
Inventories		579,994.65
Prepayments and Deferred Charges	İ	69,470,474.42
Total Current Assets		125,173.90
	Php	386,081,210.16
Non-Current Assets		
Investments		
Receivables	į.	
Investment Property		
Property, Plant and Equipment		
Biological Assets		391,160,365.18
Intangible Assets		
Total Non-Current Assets	<u></u>	
	Php	391,160,365.18
otal Assets	Php	777 A 41 ARE A 4
JABILITIES	1 40	777,241,575.34
Current Liabilities		
Financial Liabilities		
Inter-Agency Payables	Php	44,873,988.87
Intra-Agency Payables	'	1,829,803,31
Trust Liabilities		2,009,425.02
Deferred Credits/Unearned Income		1,689,665.69
Total Current Liabilities		1,000,000,005
Total Cultent Liabanties	Php	50,402,882.89
Non-Current Liabilities	<del></del>	20,402,004.89
Financial Liabilities		
Deferred Credits/Uncarned Income	ľ	
Provisions		i
Other Payables	ŀ	ļ
Total Non-Current Liabilities	<u> </u>	9,690,263.00
	Php	9,690,263.00
otal Liabilities	,	
POP A OCIVITO OF A PARTY	Php	60,093,145.89
ET ASSETS/EQUITY		i
overnment Equity	Php	717 149 420 47
Ital Lighilities and Not Assatz	rup	717,148,429.45
otal Liabilities and Net Assets/Equity	Php	777,241,575.34

Prepared By:

MA. ROWEN AL TAMAYO Management and Audit Analyst III

Certified Correct

EVANGELINE P. CRUZ, CPA City Accountant

#### **NAVOTAS CITY HOSPITAL** STATEMENT OF FINANCIAL PERFORMANCE As of December 31, 2019

As of December 31, 20	19	
Revenue		
Tax Revenue		
Share from Internal Revenue Collections	Pho	388.274.75
Other Share from National Taxes		
Service and Business Income		55 170 50 70
Shares. Grants and Donations		77.168.784.36
Gains		
Other Income		122 200 14
Total Revenue	Php	132.209.14 77,689,268.25
* 0	- <u></u>	77,007,200.23
Less: Current Operating Expenses		
Personnel Services	Php	29,164,479.04
Maintenance and Other Operating Expenses		105,084,147.57
Non-cash Expenses		
Financial Expenses		19,500,148.09
Current Operating Expenses		3,000.00
Laborito Control Contr	Pho	153.751.774.70
Surplus (Deficit) from Current Operation	n	<b>47.4</b>
Add (Deduct):	Php	(76,062,506.45)
Transfers. Assistance and Subsidy From		
Transfers. Assistance and Subsidy To		188.689.504.00
Surplus(Deficit) for the period		
y y y me periou	Php	112,626,997.55

Prepared By:

MA. ROWEN THE TAMAYO
Management and Audit Analyst III

**Certified Correct:** 

EVANGELINE P. CRUZ, CPA

City Accountant

#### NAVOTAS CITY HOSPITAL **Statement of Condensed Cash Flows**

Statement of Condensed ( For the Period Ended Dece		
Cook Flows 6 O	mber 31, 2019	
Cash Flows from Operating Activities  Cash Inflows		
Collection from taxpavers	1	· <del>·</del>
Share from later 1 B	51	
Share from Internal Revenue Allotment	Pho	388.274.
Receipts from business/service income Interest Income	į	
Dividend Income		75.354.293.
Other Receipts		183,361.
Total Cash Inflows	1	
Cash Outflows	<del></del>	223,634,353,
Payment of expenses	Pho	299,560,283.
Payments to a sense!	l	
Payments to suppliers and creditors	Php	65.742,458,
Payments to employees		36,243,783,4
Interest Expense Other Expenses	ļ.	39.286,548.6
Total Cash O us		
Total Cash Outflows		35,293,771,8
Net Cash Flows from Operating Activities	Pho	176.566.562.4
Cash Flows from Investing Activities	Pho	122,993,721,
Cash Inflows	i	
Proceeds from Sale of Investment Property		
Proceeds from Sale/Disposal of Property, Plant and	Pho	
Eduloment		
Proceeds from Sale of Non-Current Investments	i	
Collection of Principal on loans to other entities		
1 Otat Cash Inflows		<u></u>
Cash Outflows	Php	
Purchase/Construction of Investment Property		
Purchase/Construction of Property, Plant and Equipment	Php	
investinent		2.070.770.0
Purchase of Bearer Biological Assets		2.070.770.0
Purchase of Intangible Assets	}	•
Grant of Loans		-
Total Cash Outflows	<u> </u>	•
et Cash Flows from Investing Activities	Php	2.070.770.0
ash Flows from Financing Activities	Php	(2.070.770.00
ash Inflows		12,070.770.00
Proceeds from Issuance of Bonds		
Proceeds from Loans	Pho	
Total Cash Inflows		-
ash Outflows	Php	
Payment of Long-Term Liabilities		
Retirement/Redemption of debt securities		
Payment of loan amortization		-
Total Cash Outflows	L.	-
et Cash Flows from Financing Activities	Plup	
otal Cash Provided by Operating. Investing and	Php	
Financing Activities		120 022 051 12
ld: Cash at the Beginning of the year	l	120,922,951.19
sh Balance at the End of the Year	Ī	104.874.046.00
The state of the s	Php.	194.976.248.00 315.899.199.19

MA. ROWENAN, TAMAYO Management and Audit Analyst III

Certified Confect;

EVANGEUNE P. CRUZ, CPA
City Accountant

e.

#### NAVOTAS POLYTECHNIC COLLEGE STATEMENT OF FINANCIAL POSITION As of December 31, 2019

otal Liabilities and Net Assets/Equity	Php	64,473,690.98
overnment Equity	Php	61,288,417.97
ET ASSETS/EQUITY		
	Php	3,185,273.01
otal Liabilities	<del></del>	1.50,004.00
Total Non-Current Liabilities	Php	130,664.00 130,664.00
Other Payables		120 ((4.00
Provisions		
Deferred Credits/Unearned Income	Php	-
Financial Liabilities	DI.	
Non-Current Liabilities	<del></del>	
Total Current Liabilities	Php	3,054,609.01
		10,007.7
Deferred Credits/Unearned Income		18,537.79
Intra-Agency Pavables Trust Liabilities		1,530,488.54 141,454.62
Inter-Agency Payables	тир	1,364,128.0
Financial Liabilities	Php	1 264 100 0
Current Liabilities		
JARILITIES		, , , , , , , ,
Total Assets	Php	64,473,690.9
	Php	21,250,177.3
Total Non-Current Assets		
Biological Assets Intangible Assets		21,250,177.3
Property, Plant and Equipment		21 250 177
Investment Property		
Receivables	Php	
Investments	To I	
Non-Current Assets	Php	43,223,513.
Total Current Assets		
Inventories Prepayments and Deferred Charges		495,117. 984,030.
Receivables		405 117
Investments	Php	41,744,364.
Cash and Cash Equivalents		
Current Assets		

Prepared By:

MA. ROWERA N. TAMAYO
Management and Audit Analyst III

Certified Correct:

EVANGELINE P CRUZ, CPA City Accountant

## **NAVOTAS POLYTECHNIC COLLEGE** STATEMENT OF FINANCIAL PERFORMANCE As of December 31, 2019

Revenue		<del></del>
Tax Revenue	DL	20 ((0.00
Share from Internal Revenue Collections Other Share from National Taxes Service and Business Income	Php	30,669.00
Shares. Grants and Donations Gains		4,154,788.61
Other Income Total Revenue		13.232.04
Total Revenue	Php	4,198,689.65
Less: Current Operating Expenses		
Personnel Services	V1.1	
Maintenance and Other Operating Expenses	Pho	5.915.676.05
Non-cash Expenses		15,061,968.15
Financial Expenses		2,720,400.41
Current Operating Expenses	Php	23,698,044.61
Surplus (Deficit) from Current Operation		
Add (Deduct):	Php	(19,499,354.96)
Transfers. Assistance and Subsidy From Transfers, Assistance and Subsidy To		21.489.900.00
surplus(Deficit) for the period	Php	1,990,545,04

Prepared By:

MA. ROWENAN. TAMAYO
Management and Audit Analyst III

**Certified Correct:** 

EVANGELINE P. CRUZ, CPA

City Accountant

#### NAVOTAS POLYTECHNIC COLLEGE Statement of Condensed Cash Flows -For the Period Ended December 31, 2019

Cash Flows from Operating Activities		
Cash Inflows		
Collection from taxpayers		
Share from Internal Revenue Alletment	Pho	
Receipts from business/service income	THE	206.884.6
interest income		
Dividend Income		3.916.524.2
Other Receipts		32,119.3
Total Cash Inflows		24 450
Cash Outflows	Pho	36,473,438.8
Payment of expenses		40.628.966.4
Payments to suppliers and creditors	Pho	11.0=0
ravments to employees	1110	11.078.468.5
Interest Expense		501.658.6
Other Expenses		5,386,721.2
Total Cash Outflows		
Net Cash Flows from Operating Assista	Php	4.056,466,86
-asu Flows from Investing Activities	Pho	21.023.315.16
ASH Inflows		19.605.651.3
Proceeds from Sale of Investment Property		
Froceds from Sale/Disposal of Property, Plant and	Php	
Cationical	, IID	-
Proceeds from Sale of Non-Current Investments		
concentral of rincipal on loans to other metal.		•
rotal Cash Inflows		-
ash Outflows	_Php	
Purchase/Construction of Investment Property		
r dichase/Construction of Property, Plant and East	Pho	
	- 112	1.136,944.00
Purchase of Bearer Biological Assets		1.130,944.00
Purchase of Intangible Assets		•
Grant of Loans		•
Total Cash Outflows		-
et Cash Flows from Investing Activities	Php	1 126 044 00
ish Flows from Financing Activities	Php	1.136,944.00
ish intlows		(1.136.944.00)
Proceeds from Issuance of Bonds		
Proceeds from Loans	Pho	
Total Cash Inflows	-	-
sh Outflows	Php	-
Payment of Long-Term Liabilities		
Retirement/Redemotion of debt securities		ľ
ravment of loan amortization		-
lotal Cash Outflows		-
Cash Flows from Financing Activities	Php	
at Cash Provided by Operating Investing and	Php	<del></del>
Chiancing Activities		
d: Cash at the Beginning of the year	Php	18.468,707.31
sh Balance at the End of the Year		23,275,657.54
	Pho	41.744.364.85

Prepared By:

MA. ROWENA MAMAYO
Management and Audit Analyst III

Certified Correct:

EVANGELINEP: CRUZ, CPA

City Accountant