



REPUBLIC OF THE PHILIPPINES

CITY GOVERNMENT OF NAVOTAS

Mariano Naval Street, Navotas City

Office of the City Accountant

December 16, 2020

MS. SUDI G. VALENCIA

City Director- DILG

MS. MA. IRISH ALOHA D. CUBILLAN

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, NPC and NCH for the third (3rd) quarter of CY2020 (September 2020)**.

Statement of Financial Position
 Statement of Financial Performance
 Statement of Cash Flow
 Unliquidated Cash Advances

For your immediate appropriate action, please.


Very truly yours,


EVANGELINE P. CRUZ, CPA
 City Accountant

NATIONAL CAPITAL REGION
CITY GOVERNMENT OF NAVOTAS
GENERAL FUND
STATEMENT OF FINANCIAL POSITION
As of September 30, 2020

ASSETS	
Current Assets	
Cash and Cash Equivalents	Php 655,660,119.08
Investments	262,515,195.81
Receivables	121,491,080.18
Inventories	95,509,284.58
Prepayments and Deferred Charges	19,149,289.47
Total Current Assets	Php 1,154,324,969.12
Non-Current Assets	
Investments	
Receivables	
Investment Property	18,201,030.41
Property, Plant and Equipment	1,936,503,556.08
Biological Assets	
Intangible Assets	18,403,776.44
Total Non-Current Assets	Php 1,973,108,362.93
Total Assets	Php 3,127,433,332.05
LIABILITIES	
Current Liabilities	
Financial Liabilities	Php 34,742,250.27
Inter-Agency Payables	81,338,913.79
Intra-Agency Payables	1,241,159.13
Trust Liabilities	4,918,039.45
Deferred Credits/Unearned Income	103,041,765.95
Total Current Liabilities	Php 225,282,128.59
Non-Current Liabilities	
Financial Liabilities	Php 383,821,398.04
Deferred Credits/Unearned Income	
Provisions	
Other Payables	4,098,842.42
Total Non-Current Liabilities	Php 387,920,240.46
Total Liabilities	Php 613,202,369.05
NET ASSETS/EQUITY	
Government Equity	Php 2,514,230,963.00
Total Liabilities and Net Assets/Equity	Php 3,127,433,332.05

Prepared By:


MA. ROWENA N. TAMAYO
 Management and Audit Analyst III

Certified Correct:


EVANGELINE P. CRUZ, CPA
 City Accountant

CITY GOVERNMENT OF NAVOTAS

**GENERAL FUND
STATEMENT OF FINANCIAL PERFORMANCE
For the Period Ended September 30, 2020**

<i>Revenue</i>		
Tax Revenue	Php	432,975,632.07
Share from Internal Revenue Collections		597,478,710.00
Other Share from National Taxes		-
Service and Business Income		49,064,561.97
Shares, Grants and Donations		1,759,980.92
Gains		
Other Income		27,623,573.04
Total Revenue	Php	1,108,902,458.00
<i>Less: Current Operating Expenses</i>		
Personnel Services	Php	195,697,964.27
Maintenance and Other Operating Expenses		304,992,467.43
Financial Expenses		13,431,506.28
Direct Cost		
Non-cash Expenses		130,318,911.79
Current Operating Expenses	Php	644,440,849.77
Surplus (Deficit) from Current Operation	Php	464,461,608.23
<i>Add (Deduct):</i>		
Transfers, Assistance and Subsidy From		22,000.00
Transfers, Assistance and Subsidy To		98,728,670.62
Surplus(Deficit) for the period	Php	365,754,937.61

Prepared By:

MA. ROWENA N. TAMAYO
Management and Audit Analyst III

Certified Correct:

EVANGELINE P. CRUZ, CPA
City Accountant

NATIONAL CAPITAL REGION
CITY OF NAVOTAS
GENERAL FUND
Statement of Condensed Cash Flows
For the Period Ended September 30, 2020

Cash Flows from Operating Activities	
<i>Cash Inflows</i>	
Collection from taxpayers	Php 427,440,434.28
Share from Internal Revenue Allotment	597,478,710.00
Receipts from business/service income	41,558,605.25
Interest Income	509,338.80
Dividend Income	
Other Receipts	172,937,780.35
Total Cash Inflows	Php 1,239,924,868.68
<i>Cash Outflows</i>	
Pavment of expenses	Php 272,805,931.16
Pavments to suppliers and creditors	117,416,001.70
Pavments to employees	202,792,233.52
Interest Expense	13,164,635.28
Other Expenses	275,985,436.91
Total Cash Outflows	Php 882,164,238.57
Net Cash Flows from Operating Activities	Php 357,760,630.11
Cash Flows from Investing Activities	
<i>Cash Inflows</i>	
Proceeds from Sale of Investment Property	Php -
Proceeds from Sale/Disposal of Property, Plant and Equipment	-
Proceeds from Sale of Non-Current Investments	-
Collection of Principal on loans to other entities	-
Total Cash Inflows	Php -
<i>Cash Outflows</i>	
Purchase/Construction of Investment Property	
Purchase/Construction of Property, Plant and Equipment	97,215,129.32
Investment (Time Deposit)	
Purchase of Bearer Biological Assets	
Purchase of Intangible Assets	4,850,000.00
Grant of Loans	
Total Cash Outflows	Php 102,065,129.32
Net Cash Flows from Investing Activities	Php (102,065,129.32)
Cash Flows from Financing Activities	
<i>Cash Inflows</i>	
Proceeds from Issuance of Bonds	Php -
Proceeds from Loans	32,139,749.84
Total Cash Inflows	Php 32,139,749.84
<i>Cash Outflows</i>	
Pavment of Long-Term Liabilities	Php -
Retirement/Redemption of debt securities	-
Pavment of loan amortization	46,486,773.85
Total Cash Outflows	Php 46,486,773.85
Net Cash Flows from Financing Activities	Php (14,347,024.01)
Total Cash Provided by Operating, Investing and Financing Activities	Php 241,348,476.78
Add: Cash at the Beginning of the year	414,311,642.30
Cash Balance at the End of the Year	Php 655,660,119.08

Prepared By:

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NATIONAL CAPITAL REGION
CITY OF NAVOTAS

NAVOTAS CITY HOSPITAL
STATEMENT OF FINANCIAL POSITION
As of September 30, 2020

ASSETS	
<i>Current Assets</i>	
Cash and Cash Equivalents	Php 326,596,374.79
Investments	6,368.00
Receivables	3,010,879.74
Inventories	70,959,514.39
Prepayments and Deferred Charges	195,618.65
Total Current Assets	Php 400,768,755.57
<i>Non-Current Assets</i>	
Investments	
Receivables	
Investment Property	
Property, Plant and Equipment	377,083,362.42
Biological Assets	
Intangible Assets	
Total Non-Current Assets	Php 377,083,362.42
Total Assets	Php 777,852,117.99
LIABILITIES	
<i>Current Liabilities</i>	
Financial Liabilities	Php 11,627,765.71
Inter-Agency Payables	2,672,148.75
Intra-Agency Payables	2,164,595.97
Trust Liabilities	1,665,049.53
Deferred Credits/Unearned Income	
Total Current Liabilities	Php 18,129,559.96
<i>Non-Current Liabilities</i>	
Financial Liabilities	
Deferred Credits/Unearned Income	
Provisions	
Other Payables	14,785,175.30
Total Non-Current Liabilities	Php 14,785,175.30
Total Liabilities	Php 32,914,735.26
NET ASSETS/EQUITY	
Government Equity	Php 744,937,382.73
Total Liabilities and Net Assets/Equity	Php 777,852,117.99

Prepared By:

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EVANGELINE P. CRUZ, CPA
City Accountant

**NATIONAL CAPITAL REGION
CITY OF NAVOTAS**

**NAVOTAS CITY HOSPITAL
STATEMENT OF FINANCIAL PERFORMANCE
As of September 30, 2020**

<i>Revenue</i>	
Tax Revenue	Php 240,953.74
Share from Internal Revenue Collections	
Other Share from National Taxes	
Service and Business Income	65,136,084.30
Shares, Grants and Donations	
Gains	
Other Income	98,412.53
Total Revenue	Php 65,475,450.57
<i>Less: Current Operating Expenses</i>	
Personnel Services	Php 20,991,158.18
Maintenance and Other Operating Expenses	54,670,945.32
Non-cash Expenses	14,715,002.76
Financial Expenses	1,800.00
Current Operating Expenses	Php 90,378,906.26
Surplus (Deficit) from Current Operation	Php (24,903,455.69)
Add (Deduct):	
Transfers, Assistance and Subsidy From	60,000,000.00
Transfers, Assistance and Subsidy To	
Surplus(Deficit) for the period	Php (35,096,544.31)

Prepared By:

MA. ROWENA N. TAMAYO
Management and Audit Analyst III

Certified Correct:

EVANGELINE P. CRUZ, CPA
City Accountant

NATIONAL CAPITAL REGION
CITY OF NAVOTAS

NAVOTAS CITY HOSPITAL
Statement of Condensed Cash Flows
For the Period Ended September 30, 2020

Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	Php 240,953.74
Share from Internal Revenue Allotment	-
Receipts from business/service income	60,549,618.78
Interest Income	181,725.06
Dividend Income	-
Other Receipts	93,554,354.24
Total Cash Inflows	Php 154,526,651.82
Cash Outflows	
Payment of expenses	Php 47,189,785.68
Payments to suppliers and creditors	14,643,014.41
Payments to employees	25,487,016.24
Interest Expense	-
Other Expenses	55,871,659.89
Total Cash Outflows	Php 143,191,476.22
Net Cash Flows from Operating Activities	Php 11,335,175.60
Cash Flows from Investing Activities	
Cash Inflows	
Proceeds from Sale of Investment Property	Php -
Proceeds from Sale/Disposal of Property, Plant and Equipment	-
Proceeds from Sale of Non-Current Investments	-
Collection of Principal on loans to other entities	-
Total Cash Inflows	Php -
Cash Outflows	
Purchase/Construction of Investment Property	Php -
Purchase/Construction of Property, Plant and Equipment	638,000.00
Investment	-
Purchase of Bearer Biological Assets	-
Purchase of Intangible Assets	-
Grant of Loans	-
Total Cash Outflows	Php 638,000.00
Net Cash Flows from Investing Activities	Php (638,000.00)
Cash Flows from Financing Activities	
Cash Inflows	
Proceeds from Issuance of Bonds	Php -
Proceeds from Loans	-
Total Cash Inflows	Php -
Cash Outflows	
Payment of Long-Term Liabilities	-
Retirement/Redemption of debt securities	-
Payment of loan amortization	-
Total Cash Outflows	Php -
Net Cash Flows from Financing Activities	Php -
Total Cash Provided by Operating, Investing and Financing Activities	10,697,175.60
Add: Cash at the Beginning of the year	315,899,199.19
Cash Balance at the End of the Year	Php 326,596,374.79

Prepared By:

MA. ROWENA B. TAMAYO
Management and Audit Analyst III

Certified Correct:

EVANGELINE P. CRUZ, CPA
City Accountant

NATIONAL CAPITAL REGION
CITY OF NAVOTAS

NAVOTAS POLYTECHNIC COLLEGE
STATEMENT OF FINANCIAL POSITION
As of September 30, 2020

ASSETS		
<i>Current Assets</i>		
Cash and Cash Equivalents	Php	34,377,115.26
Investments		-
Receivables		656,150.48
Inventories		935,287.48
Prepayments and Deferred Charges		
Total Current Assets	Php	35,968,553.22
<i>Non-Current Assets</i>		
Investments	Php	-
Receivables		
Investment Property		
Property, Plant and Equipment		19,184,482.50
Biological Assets		
Intangible Assets		
Total Non-Current Assets	Php	19,184,482.50
Total Assets	Php	55,153,035.72
LIABILITIES		
<i>Current Liabilities</i>		
Financial Liabilities	Php	396,579.69
Inter-Agency Payables		1,718,894.89
Intra-Agency Payables		58,924.22
Trust Liabilities		15,817.79
Deferred Credits/Unearned Income		
Total Current Liabilities	Php	2,190,216.59
<i>Non-Current Liabilities</i>		
Financial Liabilities	Php	-
Deferred Credits/Unearned Income		
Provisions		
Other Payables		139,053.47
Total Non-Current Liabilities	Php	139,053.47
Total Liabilities	Php	2,329,270.06
NET ASSETS/EQUITY		
Government Equity	Php	52,823,765.66
Total Liabilities and Net Assets/Equity	Php	55,153,035.72

Prepared By:

MA. ROWENA N. TAMAYO
Management and Audit Analyst III

Certified Correct:

EVANGELINE P. CRUZ, CPA
City Accountant

**NATIONAL CAPITAL REGION
CITY OF NAVOTAS**

**NAVOTAS POLYTECHNIC COLLEGE
STATEMENT OF FINANCIAL PERFORMANCE
As of September 30, 2020**

Revenue	
Tax Revenue	Php 6,700.00
Share from Internal Revenue Collections	
Other Share from National Taxes	
Service and Business Income	4,733,816.09
Shares, Grants and Donations	
Gains	
Other Income	4,740.75
Total Revenue	Php 4,745,256.84
Less: Current Operating Expenses	
Personnel Services	Php 3,965,453.55
Maintenance and Other Operating Expenses	7,282,085.44
Non-cash Expenses	2,065,694.88
Financial Expenses	-
Current Operating Expenses	Php 13,313,233.87
Surplus (Deficit) from Current Operation	Php (8,567,977.03)
Add (Deduct):	
Transfers, Assistance and Subsidy From	-
Transfers, Assistance and Subsidy To	
Surplus(Deficit) for the period	Php (8,567,977.03)

Prepared By:

MA. ROWENA M. TAMAYO
Management and Audit Analyst III

Certified Correct:

EVANGELINE P. CRUZ, CPA
City Accountant

CITY OF NAVOTAS

NAVOTAS POLYTECHNIC COLLEGE
Statement of Condensed Cash Flows -
For the Period Ended September 30, 2020

Cash Flows from Operating Activities		
Cash Inflows		
Collection from taxpayers	Php	8,380.00
Share from Internal Revenue Allotment		
Receipts from business/service income		408,223.00
Interest Income		21,803.09
Dividend Income		
Other Receipts		
Total Cash Inflows	Php	6,405,064.96
Cash Outflows		
Payment of expenses	Php	6,604,940.77
Payments to suppliers and creditors		112,141.03
Payments to employees		3,630,995.88
Interest Expense		
Other Expenses		
Total Cash Outflows	Php	3,867,642.96
Net Cash Flows from Operating Activities	Php	14,210,720.64
Cash Flows from Investing Activities		
Cash Inflows		
Proceeds from Sale of Investment Property	Php	-
Proceeds from Sale/Disposal of Property, Plant and Equipment		-
Proceeds from Sale of Non-Current Investments		-
Collection of Principal on loans to other entities		-
Total Cash Inflows	Php	-
Cash Outflows		
Purchase/Construction of Investment Property	Php	-
Purchase/Construction of Property, Plant and Investment		-
Purchase of Bearer Biological Assets		-
Purchase of Intangible Assets		-
Grant of Loans		-
Total Cash Outflows	Php	-
Net Cash Flows from Investing Activities	Php	-
Cash Flows from Financing Activities		
Cash Inflows		
Proceeds from Issuance of Bonds	Php	-
Proceeds from Loans		-
Total Cash Inflows	Php	-
Cash Outflows		
Payment of Long-Term Liabilities		-
Retirement/Redemption of debt securities		-
Payment of loan amortization		-
Total Cash Outflows	Php	-
Net Cash Flows from Financing Activities	Php	-
Total Cash Provided by Operating, Investing Financing Activities	Php	(7,367,249.59)
Add: Cash at the Beginning of the year		41,744,364.85
Cash Balance at the End of the Year	Php	34,377,115.26

Prepared By:

MA. ROWENA TAMAYO
Management and Audit Analyst III

Certified Correct:

EVANGELINE P. CRUZ, CPA
City Accountant

UNLIQUIDATED CASH ADVANCE
As of September 30, 2020
City Government of Navotas

General Fund


Name of Debtor (In Alphabetical Order)	Amount Balance	Date Granted	Purpose	Amount Due						
				Current			Past Due			
				Less than 30 Days	31 - 90 Days	91 - 365 Days	Over 1 Year	Over 2 Years	3 Years and Above	
Baldonado, Dolores	284,500.00	07/15/20	Cash Advance - Medical and Burial Assitance for indigent residents of Navotas . 100-20-07-1381		284,500.00					
De duzman, Carlito	6,575.12	02/07/20	Cash Advance for the 24th NMYL National Convention and Election of National Executive Committee at Waterfront . Cebu City / Feb. 18-20 2020 100-20-01-0211			6,575.12				
Labay, Comela	30,000.00	02/03/20	Cash Advance for the Renewal of LTO Registration / 100-20-01-0031			30,000.00				
Nazal, Alvin Jason	8,316.00	02/05/20	Cash Advance - Expenses for the 24th NMYL National Convention at Lahug Cebu City Feb. 18-20 2020 / 100-20-01-0170			8,316.00				
Sanchez, Tito	10,316.00	02/07/20	Cash Advance for the 24th NMYL National Convention and Election of National Executive Committee at Waterfront .Cebu City / Feb. 18-20 2020 100-20-02-193			10,316.00				
Santos, Cesar Justine	10,316.00	02/03/20	Payment Cash Advance - NMYL 24th National Convention and Election of National Executive Committee at Waterfront Cebu . / Feb.18-20 2020 / 100-20-01-0162			10,316.00				
Serrano, Jennifer	1,000,000.00	09/16/20	Cash Advance - Navogifts .Centenarian Medical and Funeral Assistance 100-20-09-1890	1,000,000.00						
Sy, Michael	28,010.00	03/02/20	Cash Advance for National Convention and Congress if Civil Registry personnel and implementing partners in Civil Registration . March 9-13 2020 at Baguio City. 100-20-02-0374			28,010.00				
Ycasas, Ryan	2,493,900.00	06/25/2020	Cash Advance - Navotaas Scholarship program (Tuition fee and other misc.fees,art,athletic ulirang mangingisda / January - June 2020 100-20-06-1273	2,493,900.00						
Lozano, Cesar	500,000.00	08/27/20	Cash Advance Medical and Burial Assistance for indigent residents of Navotas. 100-20-08-1648		500,000.00					
Gutierrez, Cheryl	27,000.00	08/19/20	Cash Advance - 24th and 25th Batch Bidahan December 6-8 and December 13-15 2019		27,000.00					
Dionisio, Merecita	1,269,000.00	09/11/20	Cash advance - Various allowances National Agencies / June- August 2020	1,269,000.00						
Total:	5,667,933.12			4,762,900.00	811,500.00	93,533.12				

UNLIQUIDATED CASH ADVANCE
As of September 30, 2020
City Government of Navotas

General Fund

Name of Debtor (in Alphabetical Order)	Amount Balance	Date Granted	Purpose	Amount Due							
				Current			Past Due				
				Less than 30 Days	31 - 90 Days	91 - 365 Days	Over 1 Year	Over 2 Years	3 Years and Above		

I hereby certify that we have reviewed the contents and hereby attest to the veracity and correctness of the data or information contained in this document.



 Evangelina P. Cruz, CPA
 City Accountant

Prepared By:

Ma. Rowena N. Tamayo
 MAA IV
