## Republic of the Philippines

### PROVINCE OF CAMARINES NORTE

General Fund

### STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2022 (With Comparative Figures CY 2021)



Cash Inflows           Cash Inflows         P 54,102,121.53           Collection from taxpayers         P 54,102,121.53           Share from Internal Revenue Allotment         1,884,597,301.99           Receipts from Business/Service Income         126,993,214.73           Interest Income         111,113.21           Other Receipts         855,881,326.33           Total Cash Inflows         P 2,921,685,077.79           Cash Outflows         P 215,249,610.86           Payment of Expenses         P 215,249,610.86           Payment to Employees         1,073,523,315.88           Interest Expense         44,334,506.62           Other Expenses         954,427,431.35           Total Cash Outflows         P 2,442,396,613.91           Net Cash Flows from Operating Activities         28b P 479,288,463.88           Cash Outflows         P 324,618,319.36           Purchase/Construction of Property, Plant and Equipment         P 324,618,319.36           Put Cash Outflows         P 324,618,319.36           Net Cash Flows from Investing Activities         P 324,618,319.36           Cash Inflows         P 324,618,319.36           Proceeds from Loan         P 164,798,067.84           Total Cash Inflows         P 164,798,067.84           Cash Outf		Note		CY 2022
Collection from taxpayers   P	<b>Cash Flows From Operating Activities</b>			
Share from Internal Revenue Allotment   1,884,597,301.99     Receipts from Business/Service Income   126,993,214.73     Interest Income   111,113.21     Other Receipts   855,881,326.33     Total Cash Inflows   P 2,921,685,077.79     Cash Outflows   P 2,921,685,077.79     Cash Outflows   P 215,249,610.86     Payments of Expenses   P 215,249,610.86     Payment to Suppliers and Creditors   154,861,749.20     Payment to Employees   1,073,523,315.88     Interest Expense   44,334,506.62     Other Expenses   954,427,431.35     Total Cash Outflows   P 2,442,396,613.91     Net Cash Flows from Operating Activities   28b   479,288,463.88     Cash Flows from Investing Activities   P 324,618,319.36     Purchase of Bearer/Biological Assets   0.00     Total Cash Outflows   P 324,618,319.36     Net Cash Flows from Investing Activities   P 324,618,319.36     Cash Flows From Investing Activities   P 164,798,067.84     Cash Outflows   P 164,798,067.84     Cash Outflows   P 52,885,003.38     Payment of Loan Amortization   P 52,885,003.38     Net Cash Flows from Financing Activities   P 111,913,064.46     Total Cash Provided by Operating, Investing and   P 266,583,208.98     Add : Cash Balance, January 1, 2022   270,816,665.73	Cash Inflows			
Receipts from Business/Service Income	Collection from taxpayers		₱	54,102,121.53
Interest Income	Share from Internal Revenue Allotment			1,884,597,301.99
Other Receipts         855,881,326.33           Total Cash Inflows         ₱ 2,921,685,077.79           Cash Outflows         ₱ 215,249,610.86           Payments of Expenses         ₱ 215,249,610.86           Payment to Suppliers and Creditors         154,861,749.20           Payment to Employees         1,073,523,315.88           Interest Expense         44,334,506.62           Other Expenses         954,427,431.35           Total Cash Outflows         ₱ 2,442,396,613.91           Net Cash Flows from Operating Activities         28b 479,288,463.88           Cash Outflows         Purchase/Construction of Property, Plant and Equipment         ₱ 324,618,319.36           Purchase of Bearer/Biological Assets         0.00           Total Cash Outflows         ₱ 324,618,319.36           Net Cash Flows from Investing Activities         ₱ 324,618,319.36           Cash Flows From Financing Activities         ₱ 324,618,319.36           Cash Inflows         ₱ 164,798,067.84           Proceeds from Loan         ₱ 164,798,067.84           Cash Outflows         ₱ 164,798,067.84           Payment of Loan Amortization         ₱ 52,885,003.38           Net Cash Flows from Financing Activities         ₱ 52,885,003.38           Net Cash Flows from Financing Activities         ₱ 52,885,003.38     <	Receipts from Business/Service Income			126,993,214.73
Total Cash Inflows         ₱ 2,921,685,077.79           Cash Outflows         ₱ 215,249,610.86           Payments of Expenses         ₱ 215,249,610.86           Payment to Suppliers and Creditors         154,861,749.20           Payment to Employees         1,073,523,315.88           Interest Expense         44,334,506.62           Other Expenses         954,427,431.35           Total Cash Outflows         ₱ 2,442,396,613.91           Net Cash Flows from Operating Activities         28b         479,288,463.88           Cash Outflows         Purchase/Construction of Property, Plant and Equipment         ₱ 324,618,319.36         ₱ 324,618,319.36           Purchase of Bearer/Biological Assets         0.00         ₱ 324,618,319.36         ₱ 324,618,319.36           Net Cash Flows from Investing Activities         ₱ 324,618,319.36         ₱ 324,618,319.36         ₱ 324,618,319.36           Cash Flows From Financing Activities         ₱ 324,618,319.36         ₱ 164,798,067.84         ₱ 164,798,067.84           Cash Inflows         ₱ 164,798,067.84         ₱ 164,798,067.84         ₱ 26,885,003.38         ₱ 52,885,003.38         ₱ 52,885,003.38         ₱ 52,885,003.38         ₱ 52,885,003.38         ₱ 52,885,003.38         ₱ 111,913,064.46         ₱ 111,913,064.46         ₱ 111,913,064.46         ₱ 111,913,064.46         ₱ 111,913,064.46	Interest Income			111,113.21
Cash Outflows           Payments of Expenses         ₱         215,249,610.86           Payment to Suppliers and Creditors         154,861,749.20           Payment to Employees         1,073,523,315.88           Interest Expense         44,334,506.62           Other Expenses         954,427,431.35           Total Cash Outflows         ₱         2,442,396,613.91           Net Cash Flows from Operating Activities         28b         ₱         479,288,463.88           Cash Flows From Investing Activities         Purchase/Construction of Property, Plant and Equipment         ₱         324,618,319.36           Purchase of Bearer/Biological Assets         0.00         0.00           Total Cash Outflows         ₱         324,618,319.36           Net Cash Flows from Investing Activities         ₱         324,618,319.36           Cash Flows From Financing Activities         ₱         164,798,067.84           Total Cash Inflows         ₱         164,798,067.84           Payment of Loan Amortization         ₱         52,885,003.38           Total Cash Outflows         ₱         52,885,003.38           Net Cash Flows from Financing Activities         ₱         11,013,064.46           Total Cash Provided by Operating, Investing and Financing Activities         ₱         26	Other Receipts			855,881,326.33
Payments of Expenses         ₱         215,249,610.86           Payment to Suppliers and Creditors         154,861,749.20           Payment to Employees         1,073,523,315.88           Interest Expense         44,334,506.62           Other Expenses         954,427,431.35           Total Cash Outflows         ₱         2,442,396,613.91           Net Cash Flows from Operating Activities         28b         ₱         479,288,463.88           Cash Flows From Investing Activities         Purchase/Construction of Property, Plant and Equipment         ₱         324,618,319.36           Purchase of Bearer/Biological Assets         0.00         0.00           Total Cash Outflows         ₱         324,618,319.36           Net Cash Flows from Investing Activities         ₱         324,618,319.36           Cash Inflows         ₱         324,618,319.36           Proceeds from Loan         ₱         164,798,067.84           Total Cash Inflows         ₱         164,798,067.84           Payment of Loan Amortization         ₱         52,885,003.38           Total Cash Outflows         ₱         52,885,003.38           Net Cash Flows from Financing Activities         ₱         111,913,064.46           Total Cash Provided by Operating, Investing and Financing Activities	Total Cash Inflows		₱	2,921,685,077.79
Payment to Suppliers and Creditors         154,861,749.20           Payment to Employees         1,073,523,315.88           Interest Expense         44,334,506.62           Other Expenses         954,427,431.35           Total Cash Outflows         ₱ 2,442,396,613.91           Net Cash Flows from Operating Activities         28b ₱ 479,288,463.88           Cash Outflows         Purchase/Construction of Property, Plant and Equipment         ₱ 324,618,319.36           Purchase of Bearer/Biological Assets         0.00           Total Cash Outflows         ₱ 324,618,319.36           Net Cash Flows from Investing Activities         ₱ 324,618,319.36           Cash Flows from Investing Activities         ₱ 324,618,319.36           Cash Flows from Financing Activities         ₱ 164,798,067.84           Total Cash Inflows         ₱ 164,798,067.84           Cash Outflows         ₱ 164,798,067.84           Cash Outflows         ₱ 52,885,003.38           Total Cash Outflows         ₱ 52,885,003.38           Net Cash Flows from Financing Activities         ₱ 111,913,064.46           Total Cash Provided by Operating, Investing and Financing Activities         ₱ 266,583,208.98           Add: Cash Balance, January 1, 2022         270,816,665.73	Cash Outflows			
Payment to Employees	Payments of Expenses		₱	215,249,610.86
Interest Expense	Payment to Suppliers and Creditors			154,861,749.20
Other Expenses         954,427,431.35           Total Cash Outflows         ₱ 2,442,396,613.91           Net Cash Flows from Operating Activities         28b         ₱ 479,288,463.88           Cash Flows From Investing Activities         Equipment         ₽ 324,618,319.36           Purchase of Bearer/Biological Assets         0.00           Purchase of Bearer/Biological Assets         9 324,618,319.36           Put Cash Outflows         ₱ 324,618,319.36           Net Cash Flows from Investing Activities         ₱ 324,618,319.36           Cash Flows From Financing Activities         ₱ 324,618,319.36           Cash Inflows         ₱ 164,798,067.84           Proceeds from Loan         ₱ 164,798,067.84           Total Cash Inflows         ₱ 164,798,067.84           Cash Outflows         ₱ 52,885,003.38           Payment of Loan Amortization         ₱ 52,885,003.38           Total Cash Outflows         ₱ 52,885,003.38           Net Cash Flows from Financing Activities         ₱ 111,913,064.46           Total Cash Provided by Operating, Investing and Financing Activities         ₱ 266,583,208.98           Add: Cash Balance, January 1, 2022         270,816,665.73	Payment to Employees			1,073,523,315.88
Total Cash Outflows         ₱ 2,442,396,613.91           Net Cash Flows from Operating Activities         ₽ 479,288,463.88           Cash Flows From Investing Activities         Equipment           Purchase/Construction of Property, Plant and Equipment         ₱ 324,618,319.36           Purchase of Bearer/Biological Assets         0.00           Total Cash Outflows         ₱ 324,618,319.36           Net Cash Flows from Investing Activities         ₱ (324,618,319.36)           Cash Flows From Financing Activities         ₱ (324,618,319.36)           Cash Inflows         ₱ (324,618,319.36)           Proceeds from Loan         ₱ 164,798,067.84           Total Cash Inflows         ₱ 164,798,067.84           Cash Outflows         ₱ 164,798,067.84           Payment of Loan Amortization         ₱ 52,885,003.38           Total Cash Outflows         ₱ 52,885,003.38           Net Cash Flows from Financing Activities         ₱ 52,885,003.38           Net Cash Provided by Operating, Investing and Financing Activities         ₱ 111,913,064.46           Total Cash Dalance, January 1, 2022         270,816,665.73	Interest Expense			44,334,506.62
Net Cash Flows from Operating Activities         28b         ₱ 479,288,463.88           Cash Flows From Investing Activities         Purchase/Construction of Property, Plant and Equipment         ₱ 324,618,319.36           Purchase of Bearer/Biological Assets         0.00           Total Cash Outflows         ₱ 324,618,319.36           Net Cash Flows from Investing Activities         ₱ (324,618,319.36)           Cash Flows From Financing Activities         ₱ (324,618,319.36)           Cash Inflows         ₱ (324,618,319.36)           Proceeds from Loan         ₱ 164,798,067.84           Total Cash Inflows         ₱ 164,798,067.84           Cash Outflows         ₱ 52,885,003.38           Payment of Loan Amortization         ₱ 52,885,003.38           Total Cash Outflows         ₱ 52,885,003.38           Net Cash Flows from Financing Activities         ₱ 111,913,064.46           Total Cash Provided by Operating, Investing and Financing Activities         ₱ 266,583,208.98           Add: Cash Balance, January 1, 2022         270,816,665.73	Other Expenses			954,427,431.35
Cash Flows From Investing Activities  Cash Outflows Purchase/Construction of Property, Plant and Equipment Purchase of Bearer/Biological Assets O.00  Total Cash Outflows Pi 324,618,319.36  Net Cash Flows from Investing Activities Pi (324,618,319.36)  Cash Flows From Financing Activities Cash Inflows Proceeds from Loan Proceeds from Loan Pi 164,798,067.84  Total Cash Inflows Payment of Loan Amortization Payment of Loan Amortization Pi 52,885,003.38  Net Cash Flows from Financing Activities Pi 111,913,064.46  Total Cash Provided by Operating, Investing and Financing Activities Pi 266,583,208.98  Add: Cash Balance, January 1, 2022 270,816,665.73	Total Cash Outflows		₱	2,442,396,613.91
Cash Outflows         Purchase/Construction of Property, Plant and Equipment       ₱ 324,618,319.36         Purchase of Bearer/Biological Assets       0.00         Total Cash Outflows       ₱ 324,618,319.36         Net Cash Flows from Investing Activities       ₱ (324,618,319.36)         Cash Flows From Financing Activities       ▼ (324,618,319.36)         Cash Inflows       ▼ (324,618,319.36)         Proceeds from Loan       ₱ 164,798,067.84         Total Cash Inflows       ₱ 164,798,067.84         Cash Outflows       ₱ 164,798,067.84         Total Cash Outflows       ₱ 52,885,003.38         Net Cash Flows from Financing Activities       ₱ 111,913,064.46         Total Cash Provided by Operating, Investing and       ₱ 266,583,208.98         Add: Cash Balance, January 1, 2022       270,816,665.73	<b>Net Cash Flows from Operating Activities</b>	28b	₱	479,288,463.88
Purchase/Construction of Property, Plant and Equipment Purchase of Bearer/Biological Assets Purchase of Bearer/Biological Assets  Total Cash Outflows  Net Cash Flows from Investing Activities Cash Inflows Proceeds from Loan Proceeds from Loan Payment of Loan Amortization Payme	Cash Flows From Investing Activities			
Equipment       ₱       324,618,319.36         Purchase of Bearer/Biological Assets       0.00         Total Cash Outflows       ₱       324,618,319.36         Net Cash Flows from Investing Activities       ₱       (324,618,319.36)         Cash Flows From Financing Activities       P       (324,618,319.36)         Cash Inflows       P       164,798,067.84         Proceeds from Loan       ₱       164,798,067.84         Total Cash Inflows       ₱       164,798,067.84         Cash Outflows       ₱       52,885,003.38         Pet Cash Flows from Financing Activities       ₱       52,885,003.38         Net Cash Flows from Financing Activities       ₱       111,913,064.46         Total Cash Provided by Operating, Investing and Financing Activities       ₱       266,583,208.98         Add: Cash Balance, January 1, 2022       270,816,665.73	Cash Outflows			
Purchase of Bearer/Biological Assets  Total Cash Outflows  Net Cash Flows from Investing Activities  Cash Inflows  Proceeds from Loan  Proceeds from Loan  Protal Cash Inflows  Payment of Loan Amortization  Payment o	Purchase/Construction of Property, Plant and			
Total Cash Outflows         ₱ 324,618,319.36           Net Cash Flows from Investing Activities         ₱ (324,618,319.36)           Cash Flows From Financing Activities         □ 164,798,067.84           Cash Inflows         ₱ 164,798,067.84           Total Cash Inflows         ₱ 164,798,067.84           Cash Outflows         ₱ 52,885,003.38           Total Cash Outflows         ₱ 52,885,003.38           Net Cash Flows from Financing Activities         ₱ 111,913,064.46           Total Cash Provided by Operating, Investing and         ₱ 266,583,208.98           Add: Cash Balance, January 1, 2022         270,816,665.73			₱	324,618,319.36
Net Cash Flows from Investing Activities         ₱ (324,618,319.36)           Cash Flows From Financing Activities         Froceeds from Loan           Proceeds from Loan         ₱ 164,798,067.84           Total Cash Inflows         ₱ 164,798,067.84           Cash Outflows         ₱ 52,885,003.38           Total Cash Outflows         ₱ 52,885,003.38           Net Cash Flows from Financing Activities         ₱ 111,913,064.46           Total Cash Provided by Operating, Investing and         Financing Activities         ₱ 266,583,208.98           Add: Cash Balance, January 1, 2022         270,816,665.73	_			
Cash Flows From Financing Activities  Cash Inflows  Proceeds from Loan  Proceeds from				
Cash Inflows         Proceeds from Loan       ₱ 164,798,067.84         Total Cash Inflows       ₱ 164,798,067.84         Cash Outflows       ■ 52,885,003.38         Payment of Loan Amortization       ₱ 52,885,003.38         Total Cash Outflows       ₱ 52,885,003.38         Net Cash Flows from Financing Activities       ₱ 111,913,064.46         Total Cash Provided by Operating, Investing and       ₱ 266,583,208.98         Add: Cash Balance, January 1, 2022       270,816,665.73	Net Cash Flows from Investing Activities		₱	(324,618,319.36)
Proceeds from Loan       ₱       164,798,067.84         Total Cash Inflows       ₱       164,798,067.84         Cash Outflows       Payment of Loan Amortization       ₱       52,885,003.38         Total Cash Outflows       ₱       52,885,003.38         Net Cash Flows from Financing Activities       ₱       111,913,064.46         Total Cash Provided by Operating, Investing and       ₱       266,583,208.98         Add: Cash Balance, January 1, 2022       270,816,665.73	<u>c</u>			
Total Cash Inflows       ₱ 164,798,067.84         Cash Outflows       ₱ 52,885,003.38         Payment of Loan Amortization       ₱ 52,885,003.38         Total Cash Outflows       ₱ 52,885,003.38         Net Cash Flows from Financing Activities       ₱ 111,913,064.46         Total Cash Provided by Operating, Investing and       ₱ 266,583,208.98         Add: Cash Balance, January 1, 2022       270,816,665.73				
Cash Outflows         Payment of Loan Amortization       ₱ 52,885,003.38         Total Cash Outflows       ₱ 52,885,003.38         Net Cash Flows from Financing Activities       ₱ 111,913,064.46         Total Cash Provided by Operating, Investing and       ₱ 266,583,208.98         Financing Activities       ₱ 266,583,208.98         Add: Cash Balance, January 1, 2022       270,816,665.73	Proceeds from Loan		₱	
Payment of Loan Amortization         ₱         52,885,003.38           Total Cash Outflows         ₱         52,885,003.38           Net Cash Flows from Financing Activities         ₱         111,913,064.46           Total Cash Provided by Operating, Investing and Financing Activities         ₱         266,583,208.98           Add : Cash Balance, January 1, 2022         270,816,665.73			₽	164,798,067.84
Total Cash Outflows  Net Cash Flows from Financing Activities  Total Cash Provided by Operating, Investing and Financing Activities  P 266,583,208.98  Add: Cash Balance, January 1, 2022  270,816,665.73	Cash Outflows			
Net Cash Flows from Financing Activities₱111,913,064.46Total Cash Provided by Operating, Investing andFinancing Activities₱266,583,208.98Add: Cash Balance, January 1, 2022270,816,665.73	Payment of Loan Amortization		₱	
Total Cash Provided by Operating, Investing and Financing Activities  Add: Cash Balance, January 1, 2022  P 266,583,208.98 270,816,665.73	<b>Total Cash Outflows</b>		₱	52,885,003.38
Financing Activities       ₱       266,583,208.98         Add: Cash Balance, January 1, 2022       270,816,665.73	<b>Net Cash Flows from Financing Activities</b>		₱	111,913,064.46
Add: Cash Balance, January 1, 2022 270,816,665.73	Total Cash Provided by Operating, Investing and			
	Financing Activities		₱	266,583,208.98
Cash Balance as of December 31, 2022 28a ₱ 537,399,874.71	Add: Cash Balance, January 1, 2022			270,816,665.73
	Cash Balance as of December 31, 2022	28a	₱	537,399,874.71

# Certified Correct:

(SGD.) IMELD!

Provincial A



### CY 2021

₱	46,368,395.40
	1,367,673,591.00
	29,181,008.88
	104,540.60
	989,924,883.80
₱	2,433,252,419.68
₱	223,635,402.52
	291,098,805.18
	961,323,269.35
	20 110 71 1 20
	20,110,514.20
	20,110,514.20 1,014,558,988.70
₱	, ,
₱ ₱	1,014,558,988.70

39,180.40  ₱ 476,885,042.24  ₱ (476,885,042.24
₱ (476,885,042.24
₱ 705,184,959.28
₱ 705,184,959.28
₱ 50,622,345.70
₱ 50,622,345.70
₱ 654,562,613.58
₱ 100,203,011.07
170,613,654.66

270,816,665.73

476,845,861.84

₱

#### **A M. FLORES**

ccountant