

## Simple Guide to the Statement of Cash Flows

The Statement of Cash Flows provides details on funds received by the LGU and funds used for operating activities, investing activities and financing activities, including the amount of cash at the beginning of each quarter of the year.

Preparation                      The Local Accountant prepares and certifies these reports on a quarterly basis.

Form Used                        Statement of Cash Flows.

The reports are prepared on a quarterly basis and cover a two year span of reporting.

When to Post                    Within 10 days after the end of every quarter. For the fourth quarter, the report heading shall read "End of the year."

**STATEMENT OF CASH FLOWS**  
**For the Year Ended December 31, 2011**

| <i>(In Philippine Pesos)</i>                               | <i>Notes</i> | Year 1 | Year 2 |
|--|--------------|--------|--------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                |              |        |        |
| Total Comprehensive Income                                 |              |        |        |
| Adjustment for:  |              |        |        |
| Provided by Operating Activities                           |              |        |        |
| Depreciation and Amortization                              |              |        |        |
| Adjustments to Reconcile Net Surplus to Net Cash           |              |        |        |
| <hr/>  |              |        |        |
| <b>Operating Income before Working Capital Changes</b>     |              |        |        |
| Changes in Assets and Liabilities                          |              |        |        |
| (Increase) Decrease in Assets:                             |              |        |        |
| Loans Receivables  |              |        |        |
| ACL Receivables  |              |        |        |
| Investment in Treasury Bills                               |              |        |        |
| Increase (Decrease) in Liabilities                         |              |        |        |
| Trade and Other Payables                                   |              |        |        |
| Insurance Policy and Contracts                             |              |        |        |
| <hr/>  |              |        |        |
| <b>Net Cash Provided by (Used in) Operating Activities</b> |              |        |        |
| <hr/>  |              |        |        |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                |              |        |        |
| Acquisition of Property and Equipment                      |              |        |        |
| <hr/>  |              |        |        |
| <b>Net Cash Provided by (Used in) Investing Activities</b> |              |        |        |
| <hr/>  |              |        |        |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                |              |        |        |
| Increase/(Decrease) in Member's Equity                     |              |        |        |
| <hr/>  |              |        |        |
| <b>Net Cash Provided by (Used in) Financing Activities</b> |              |        |        |
| <hr/>  |              |        |        |
| <b>NET INCREASE/(DECREASE) IN CASH</b>                     |              |        |        |
| <b>CASH AT THE BEGINNING OF THE YEAR</b>                   |              |        |        |
| <hr/>  |              |        |        |
| <b>CASH AT THE END OF THE YEAR</b>                         |              |        |        |
| <hr/>  |              |        |        |