


**CITY OF NAGA**  
**GENERAL FUND**  
**STATEMENT OF CASH FLOWS**  
**For the Quarter Ended As at September 30, 2019**  
(With Comparative Figures for CY 2018)

	2019	2018
<b>Cash Flows from Operating Activities:</b>		
Cash Inflows:		
Collection from taxpayers	P 360,369,615.49	P 352,304,930.40
Share from Internal Revenue Collections	462,483,990.00	560,431,517.00
Receipts from sale of goods and services	165,496,127.52	214,380,759.83
Interest Income	7,083,267.02	9,904,525.07
Other Receipts	3,630,882.10	6,755,287.33
<b>Total Cash Inflow</b>	<b><u>P 999,063,882.13</u></b>	<b><u>P 1,143,777,019.63</u></b>
Cash Outflows:		
Payments of Expenses	P 233,014,335.69	P 381,848,600.72
Payments to suppliers/creditors	153,562,023.27	110,422,796.94
Payment to employees	317,289,015.71	431,060,164.29
Interest Expense	2,768,388.55	4,475,420.00
Other Expenses	104,101,665.41	60,447,017.41
<b>Total Cash Outflow</b>	<b><u>P 810,735,428.63</u></b>	<b><u>P 988,253,999.36</u></b>
<b>Net Cash Flows from Operating Activities</b>	<b><u>P 188,328,453.50</u></b>	<b><u>P 155,523,020.27</u></b>
 <b>Cash Flows from Investing Activities:</b>		
Cash Outflows:		
Purchase/Construction of Property, Plant and Equipment	P 197,461,784.45	P 129,693,658.01
Grant of Loans	4,715,449.71	(838,455.69)
<b>Total Cash Outflow</b>	<b><u>P 202,177,234.16</u></b>	<b><u>P 128,855,202.32</u></b>
<b>Net Cash from Investing Activities</b>	<b><u>P (202,177,234.16)</u></b>	<b><u>P (128,855,202.32)</u></b>
<b>Cash Flows from Financing Activities:</b>		
Cash flows:		
Payment of loan	P 11,564,392.32	P 15,419,189.76
<b>Total Cash Outflow</b>	<b><u>P 11,564,392.32</u></b>	<b><u>P 15,419,189.76</u></b>
<b>Net Cash Flows from Financing Activities</b>	<b><u>P (11,564,392.32)</u></b>	<b><u>P (15,419,189.76)</u></b>
<b>Total Cash Provided by Operating, Investing and Financing Activities</b>	<b><u>P (25,413,172.98)</u></b>	<b><u>P 11,248,628.19</u></b>
<b>Add: Cash at the Beginning of the Year</b>	924,245,699.40	912,997,071.21
<b>Cash Balance at the End of the Quarter</b>	<b><u><u>P 898,832,526.42</u></u></b>	<b><u><u>P 924,245,699.40</u></u></b>

Certified Correct:

  
**PACIENCIA S.J. TABINAS**  
City Accountant 9/10/19