

**CITY OF NAGA**  
**SPECIAL EDUCATION FUND - 200**  
**STATEMENT OF CASH FLOWS**  
For the 1st Quarter of 2021

		Particulars	SEF
			<b>2021</b>
		Cash Flows from Operating Activities:	
		Cash Inflows:	
		Collection from taxpayers	P 78,454,211.49
		Share from Internal Revenue Collections	
		Receipts from sale of goods and services	249,067.96
		Interest Income	
		Other Receipts	
		Total Cash Inflow	P <u>78,703,279.45</u>
		Cash Outflows:	
		Payments of Expenses	2,586,271.94
		To suppliers/creditors	P 69,789,883.50
		To employees	2,952,898.89
		Interest Expense	
		Other Disbursements	17,391,758.76
		Total Cash Outflow	P <u>92,720,813.09</u>
		Net Cash from Operating Activities	P <u>(14,017,533.64)</u>
		Cash Flows from Investing Activities:	
		Cash Outflows:	
		To Purchase Property, Plant and Equipment	3,721,772.61
		Total Cash Outflow	<u>3,721,772.61</u>
		Net Cash from Investing Activities	(3,721,772.61)
		Net Increase in Cash	P <u>(17,739,306.25)</u>
		Add: Cash Balance, Beginning	135,591,159.05
		<b>Cash Balance, End</b>	P <u><u>117,851,852.80</u></u>

Certified Correct:

  
**PACIENCIA S.J. TABINAS**  
City Accountant