


**CITY OF NAGA**  
**SPECIAL EDUCATION FUND - 200**  
**STATEMENT OF CASH FLOWS**

For the Quarter Ended December 31, 2019  
( With Comparative Figures for CY 2018

	<b>SEF</b>	
<b>Particulars</b>	<b>2019</b>	<b>2018</b>
<b>Cash Flows from Operating Activities:</b>		
<b>Cash Inflows:</b>		
Collection from taxpayers	P 119,203,266.00	P 102,807,048.97
Share from Internal Revenue Collections		
Receipts from sale of goods and services		
Interest Income	1,733,508.79	1,759,965.16
Other Receipts		150,021.09
<b>Total Cash Inflow</b>	<b>P 120,936,774.79</b>	<b>P 104,717,035.22</b>
<b>Cash Outflows:</b>		
<b>Payments -</b>		
To suppliers/creditors	P 37,834,087.73	32,077,582.90
To employees	15,108,759.13	12,186,819.94
Interest Expense		
Other Disbursements	17,917,224.38	18,172,093.08
<b>Total Cash Outflow</b>	<b>P 70,860,071.24</b>	<b>P 62,436,495.92</b>
<b>Net Cash from Operating Activities</b>	<b>P 50,076,703.55</b>	<b>P 42,280,539.30</b>
<b>Cash Flows from Investing Activities:</b>		
<b>Cash Outflows:</b>		
To Purchase Property, Plant and Equipment	65,901,268.47	33,169,951.15
<b>Total Cash Outflow</b>	<b>65,901,268.47</b>	<b>33,169,951.15</b>
<b>Net Cash from Investing Activities</b>	<b>(65,901,268.47)</b>	<b>(33,169,951.15)</b>
<b>Net Increase in Cash</b>	<b>P (15,824,564.92)</b>	<b>9,110,588.15</b>
<b>Add: Cash Balance, Beginning</b>	<b>159,231,904.56</b>	<b>150,121,316.41</b>
<b>Cash Balance, End</b>	<b>P 143,407,339.64</b>	<b>159,231,904.56</b>

Certified Correct:

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