


**CITY OF NAGA**  
**GENERAL FUND**  
**STATEMENT OF CASH FLOWS**  
**For the Quarter Ended As at September 30, 2021**

<b>Cash Flows from Operating Activities:</b>	<b>2021</b>
Cash Inflows:	
Collection from taxpayers	P 301,352,081.32
Share from Internal Revenue Collections	556,061,547.00
Receipts from sale of goods and services	127,771,240.67
Interest Income	3,447,137.99
Other Receipts	20,471,646.53
<b>Total Cash Inflow</b>	<b><u>P 1,009,103,653.51</u></b>
Cash Outflows:	
Payments of Expenses	P 252,350,345.92
Payments to suppliers/creditors	170,971,973.34
Payment to employees	348,097,853.52
Interest Expense	599,933.51
Other Expenses	102,533,561.97
<b>Total Cash Outflow</b>	<b><u>P 874,553,668.26</u></b>
<b>Net Cash Flows from Operating Activities</b>	<b><u>P 134,549,985.25</u></b>
<b>Cash Flows from Investing Activities:</b>	
Cash Outflows:	
Purchase/Construction of Property, Plant and Equipment	P 219,852,786.93
Grant of Loans	3,034,521.26
<b>Total Cash Outflow</b>	<b><u>P 222,887,308.19</u></b>
<b>Net Cash from Investing Activities</b>	<b><u>P (222,887,308.19)</u></b>
<b>Cash Flows from Financing Activities:</b>	
Cash flows:	
Payment of loan	P 10,211,444.86
<b>Total Cash Outflow</b>	<b><u>P 10,211,444.86</u></b>
<b>Net Cash Flows from Financing Activities</b>	<b><u>P (10,211,444.86)</u></b>
<b>Total Cash Provided by Operating, Investing and Financing Activities</b>	<b><u>P (98,548,767.80)</u></b>
<b>Add: Cash at the Beginning of the Year</b>	<b><u>866,051,570.59</u></b>
<b>Cash Balance at the End of the Quarter</b>	<b><u>P 767,502,802.79</u></b>

Certified Correct:

  
**RUBY R. SINGSON**  
 Acting City Accountant