


CITY OF NAGA
GENERAL FUND
STATEMENT OF CASH FLOWS
For the Quarter Ended As at September 30, 2022

Cash Flows from Operating Activities:	2022	2021
Cash Inflows:		
Collection from taxpayers	P 330,028,760.92	P 345,767,294.32
Share from Internal Revenue Collections	760,249,944.00	741,415,374.00
Receipts from sale of goods and services	155,938,945.15	172,622,440.83
Interest Income	4,419,146.93	6,168,198.14
Other Receipts	46,134,892.72	58,786,640.44
Total Cash Inflow	<u>P 1,296,771,689.72</u>	<u>P 1,324,759,947.73</u>
Cash Outflows:		
Payments of Expenses	P 285,622,033.96	P 511,187,405.68
Payments to suppliers/creditors	199,812,698.84	29,816,754.16
Payment to employees	393,056,771.07	544,472,820.70
Interest Expense	7,800,980.32	1,975,555.82
Other Expenses	118,491,559.32	61,107,117.56
Total Cash Outflow	<u>P 1,004,784,043.51</u>	<u>P 1,148,559,653.92</u>
Net Cash Flows from Operating Activities	<u>P 291,987,646.21</u>	<u>P 176,200,293.81</u>
Cash Flows from Investing Activities:		
Cash Outflows:		
Purchase/Construction of Property, Plant and Equipment	P 537,572,668.30	P 290,413,027.52
Grant of Loans	(1,894,213.95)	4,748,194.35
Total Cash Outflow	<u>P 535,678,454.35</u>	<u>P 295,161,221.87</u>
Net Cash from Investing Activities	<u>P (535,678,454.35)</u>	<u>P (295,161,221.87)</u>
Cash Flows from Financing Activities:		
Cash Inflows:		
From Acquisition of Loan	338,961,763.30	32,228,505.18
Total Cash Inflow	<u>338,961,763.30</u>	<u>32,228,505.18</u>
Cash flows:		
Payment of loan	P 10,365,308.25	P 13,886,907.42
Total Cash Outflow	<u>P 10,365,308.25</u>	<u>P 13,886,907.42</u>
Net Cash Flows from Financing Activities	<u>P 328,596,455.05</u>	<u>P 18,341,597.76</u>
Total Cash Provided by Operating, Investing and Financing Activities	<u>P 84,905,646.91</u>	<u>P (100,619,330.30)</u>
Add: Cash at the Beginning of the Year	765,432,240.29	866,051,570.59
Cash Balance at the End of the Quarter	<u>P 850,337,887.20</u>	<u>P 765,432,240.29</u>

Certified Correct:


RUBY R. SINGSON
 Acting City Accountant