


CITY OF NAGA
GENERAL FUND
STATEMENT OF CASH FLOWS
For the Quarter Ended As at December 31, 2022

| Cash Flows from Operating Activities: | 2022 | 2021 |
|-----------------------------------------------------------------------------|---------------------------------------|---------------------------------------|
| Cash Inflows: | | |
| Collection from taxpayers | P 375,813,252.56 | P 345,767,294.32 |
| Share from Internal Revenue Collections | 1,013,666,596.00 | 741,415,374.00 |
| Receipts from sale of goods and services | 206,956,697.87 | 172,622,440.83 |
| Interest Income | 6,140,749.52 | 6,168,198.14 |
| Other Receipts | 123,977,495.20 | 58,786,640.44 |
| Total Cash Inflow | <u>P 1,726,554,791.15</u> | <u>P 1,324,759,947.73</u> |
| Cash Outflows: | | |
| Payments of Expenses | P 586,984,191.82 | P 511,187,405.68 |
| Payments to suppliers/creditors | 20,442,713.01 | 29,816,754.16 |
| Payment to employees | 595,116,157.77 | 544,472,820.70 |
| Interest Expense | 13,792,112.08 | 1,975,555.82 |
| Other Expenses | 77,830,364.15 | 61,107,117.56 |
| Total Cash Outflow | <u>P 1,294,165,538.83</u> | <u>P 1,148,559,653.92</u> |
| Net Cash Flows from Operating Activities | <u>P 432,389,252.32</u> | <u>P 176,200,293.81</u> |
| Cash Flows from Investing Activities: | | |
| Cash Outflows: | | |
| Purchase/Construction of Property, Plant and Equipment | P 693,333,193.25 | P 290,413,027.52 |
| Grant of Loans | 3,741,094.35 | 4,748,194.35 |
| Total Cash Outflow | <u>P 697,074,287.60</u> | <u>P 295,161,221.87</u> |
| Net Cash from Investing Activities | <u>P (697,074,287.60)</u> | <u>P (295,161,221.87)</u> |
| Cash Flows from Financing Activities: | | |
| Cash Inflows: | | |
| From Acquisition of Loan | 420,210,535.85 | 32,228,505.18 |
| Total Cash Inflow | <u>420,210,535.85</u> | <u>32,228,505.18</u> |
| Cash flows: | | |
| Payment of loan | P 13,654,396.76 | P 13,886,907.42 |
| Total Cash Outflow | <u>P 13,654,396.76</u> | <u>P 13,886,907.42</u> |
| Net Cash Flows from Financing Activities | <u>P 406,556,139.09</u> | <u>P 18,341,597.76</u> |
| Total Cash Provided by Operating, Investing and Financing Activities | <u>P 141,871,103.81</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><u>P 907,303,344.10</u></u> | <u><u>P 765,432,240.29</u></u> |

Certified Correct:


RUBY R. SINGSON
Acting City Accountant