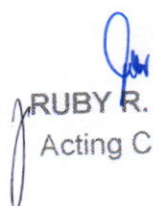


CITY OF NAGA
GENERAL FUND
STATEMENT OF CASH FLOWS
For the Quarter Ended As at September 30, 2023

	2023	2022
Cash Flows from Operating Activities:		
Cash Inflows:		
Collection from taxpayers	P 395,112,129.48	P 375,813,252.56
Share from Internal Revenue Collections	647,503,200.00	1,013,666,596.00
Receipts from sale of goods and services	176,319,426.21	206,956,697.87
Interest Income	3,762,345.53	6,140,749.52
Other Receipts	9,014,886.03	123,977,495.20
Total Cash Inflow	<u>P 1,231,711,987.25</u>	<u>P 1,726,554,791.15</u>
Cash Outflows:		
Payments of Expenses	P 348,834,009.19	P 586,984,191.82
Payments to suppliers/creditors	213,015,013.35	20,442,713.01
Payment to employees	404,382,424.69	595,116,157.77
Interest Expense	22,279,401.12	13,792,112.08
Other Expenses	74,953,803.35	77,830,364.15
Total Cash Outflow	<u>P 1,063,464,651.70</u>	<u>P 1,294,165,538.83</u>
Net Cash Flows from Operating Activities	<u>P 168,247,335.55</u>	<u>P 432,389,252.32</u>
 Cash Flows from Investing Activities:		
Cash Outflows:		
Purchase/Construction of Property, Plant and Equipment	P 341,277,376.99	P 693,333,193.25
Grant of Loans	(2,319,673.87)	3,741,094.35
Total Cash Outflow	<u>P 338,957,703.12</u>	<u>P 697,074,287.60</u>
Net Cash from Investing Activities	<u>P (338,957,703.12)</u>	<u>P (697,074,287.60)</u>
 Cash Flows from Financing Activities:		
Cash Inflows:		
From Acquisition of Loan	165,463,588.12	420,210,535.85
Total Cash Inflow	<u>165,463,588.12</u>	<u>420,210,535.85</u>
Cash flows:		
Payment of loan	P 30,584,615.19	P 13,654,396.76
Total Cash Outflow	<u>P 30,584,615.19</u>	<u>P 13,654,396.76</u>
Net Cash Flows from Financing Activities	<u>P 134,878,972.93</u>	<u>P 406,556,139.09</u>
Total Cash Provided by Operating, Investing and Financing Activities	<u>P (35,831,394.64)</u>	<u>P 141,871,103.81</u>
Add: Cash at the Beginning of the Year	907,303,344.10	765,432,240.29
Cash Balance at the End of the Quarter	<u><u>P 871,471,949.46</u></u>	<u><u>P 907,303,344.10</u></u>

Certified Correct:


RUBY R. SINGSON
Acting City Accountant