

CITY OF NAGA
GENERAL FUND
STATEMENT OF CASH FLOWS
For the Quarter Ended As at December 31, 2024

Cash Flows from Operating Activities:	2024	2023
Cash Inflows:		
Collection from taxpayers	P 690,792,880.65	P 450,133,702.98
Share from Internal Revenue Collections	914,700,130.00	863,337,605.00
Receipts from sale of goods and services	305,656,377.49	231,427,151.18
Interest Income	2,340,817.13	5,162,983.37
Other Receipts	60,673,466.33	22,533,872.62
Total Cash Inflow	<u>P 1,974,163,671.60</u>	<u>P 1,572,595,315.15</u>
Cash Outflows:		
Payments of Expenses	P 374,376,678.02	P 562,863,054.42
Payments to suppliers/creditors	143,261,278.84	57,640,326.07
Payment to employees	546,300,833.49	636,009,562.32
Interest Expense	33,137,113.09	31,225,069.08
Other Expenses	578,252,413.62	116,946,020.94
Total Cash Outflow	<u>P 1,675,328,317.06</u>	<u>P 1,404,684,032.83</u>
Net Cash Flows from Operating Activities	<u>P 298,835,354.54</u>	<u>P 167,911,282.32</u>
 Cash Flows from Investing Activities:		
Cash Outflows:		
Purchase/Construction of Property, Plant and Equipment	P 218,949,285.97	P 506,982,464.09
Grant of Loans	328,000.00	(2,297,775.87)
Total Cash Outflow	<u>P 219,277,285.97</u>	<u>P 504,684,688.22</u>
Net Cash from Investing Activities	<u>P (219,277,285.97)</u>	<u>P (504,684,688.22)</u>
Cash Flows from Financing Activities:		
Cash flows:		
Payment of loan	P 56,477,963.28	P 44,510,748.25
Total Cash Outflow	<u>P 56,477,963.28</u>	<u>P 44,510,748.25</u>
Net Cash Flows from Financing Activities	<u>P (56,477,963.28)</u>	<u>P 120,952,839.87</u>
Total Cash Provided by Operating, Investing and Financing Activities	<u>P 23,080,105.29</u>	<u>P (215,820,566.03)</u>
Add: Cash at the Beginning of the Year	691,482,778.07	907,303,344.10
Cash Balance at the End of the Quarter	<u>P 714,562,883.36</u>	<u>P 691,482,778.07</u>

Certified Correct:


RUBY R. SINGSON
 City Accountant