



MUNICIPALITY OF GUBAT, SORSOGON  
**STATEMENT OF CASH FLOWS**  
For the Period Ended September 30, 2020  
**GENERAL FUND**

**Cash Flows from Operating Activities**

**Cash Inflows**

Collection from Taxpayers	6,489,521.82
Share from Internal Revenue Allotment	128,680,965.00
Receipts from business/service income	7,895,515.76
Interest Income	33,403.51
Other Receipts	31,811,944.82

<b>Total Cash Inflows</b>	<b>174,911,350.91</b>
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**Cash Outflows**

Payment of expenses	34,038,655.19
Payment to suppliers and creditors	8,018,513.21
Payment to employees	50,896,887.09
Interest Expense	1,461,776.30
Other Payments	48,636,069.10

<b>Total Cash Outflows</b>	<b>143,051,900.89</b>
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**Net Cash Flows from Operating Activities**

**31,859,450.02**

**Cash Flows from Investing Activities**

**Cash Inflows**

Proceeds from Sale/Disposal of Property, Plant and Equipment	-
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<b>Total Cash Inflows</b>	<b>-</b>
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**Cash Outflows**

Purchase/Construction of Property, Plant and Equipment	22,348,183.82
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<b>Total Cash Outflows</b>	<b>22,348,183.82</b>
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**Net Cash Flows from Investing Activities**

**(22,348,183.82)**

**Cash Flows from Financing Activities**

**Cash Inflows**

Proceeds from Loans	18,656,121.03
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<b>Total Cash Inflows</b>	<b>18,656,121.03</b>
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**Net Cash Flows from Financing Activities**

**18,656,121.03**

Total Cash Provided by Operating, Investing and Financing Activities

**28,167,387.23**

Add: Cash at the beginning of the year

59,476,889.38

**Cash Balance, 09/30/2020**

**87,644,276.61**

Certified Correct:

**AVA E. OBRIQUE**  
Municipal Accountant



MUNICIPALITY OF GUBAT, SORSOGON  
**STATEMENT OF CASH FLOWS**  
For the Period Ended September 30, 2020  
**SPECIAL EDUCATION FUND**

**Cash Flows from Operating Activities**

**Cash Inflows**

Collection from Taxpayers	4,465,588.40
Share from Internal Revenue Allotment	-
Receipts from business/service income	-
Interest Income	1,929.39
Other Receipts	54,727.67

**Total Cash Inflows** **4,522,245.46**

**Cash Outflows**

Payment of expenses	193,142.26
Payment to suppliers and creditors	141,534.76
Payment to employees	-
Interest Expense	-
Other Payments	2,946,342.77

**Total Cash Outflows** **3,281,019.79**

**Net Cash Flows from Operating Activities**

**1,241,225.67**

**Cash Flows from Investing Activities**

**Cash Inflows**

Proceeds from Sale/Disposal of Property, Plant and Equipment	-
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**Total Cash Inflows** **-**

**Cash Outflows**

Purchase/Construction of Property, Plant and Equipment	179,365.00
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**Total Cash Outflows** **179,365.00**

**Net Cash Flows from Investing Activities**

**(179,365.00)**

**Cash Flows from Financing Activities**

**Cash Inflows**

Proceeds from Loans	-
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**Total Cash Inflows** **-**

**Net Cash Flows from Financing Activities**

**-**

Total Cash Provided by Operating, Investing and Financing Activities

**1,061,860.67**

Add: Cash at the beginning of the year

**2,526,256.23**

**Cash Balance, 09/30/2020**

**3,588,116.90**

Certified Correct:

**AVA E. OBRIQUE**  
Municipal Accountant



MUNICIPALITY OF GUBAT, SORSOGON  
**STATEMENT OF CASH FLOWS**  
For the Period Ended September 30, 2020  
**TRUST FUND**

**Cash Flows from Operating Activities**

**Cash Inflows**

Collection from Taxpayers	-
Receipts from business/service income	-
Interest Income	-
Other Receipts	84,671,047.14
<b>Total Cash Inflows</b>	<b>84,671,047.14</b>

**Cash Outflows**

Payment of expenses	2,586,565.29
Payment to suppliers and creditors	3,475,951.70
Payment to employees	(70.00)
Interest Expense	-
Other Payments	66,314,479.88
<b>Total Cash Outflows</b>	<b>72,376,926.87</b>

**Net Cash Flows from Operating Activities**

**12,294,120.27**

**Cash Flows from Investing Activities**

**Cash Inflows**

Proceeds from Sale/Disposal of Property, Plant and Equipment	-
<b>Total Cash Inflows</b>	-

**Cash Outflows**

Purchase/Construction of Property, Plant and Equipment	11,349,779.43
<b>Total Cash Outflows</b>	<b>11,349,779.43</b>

**Net Cash Flows from Investing Activities**

**(11,349,779.43)**

**Cash Flows from Financing Activities**

**Cash Inflows**

Proceeds from Loans	-
<b>Total Cash Inflows</b>	-

**Net Cash Flows from Financing Activities**

-

Total Cash Provided by Operating, Investing and Financing Activities

**944,340.84**

Add: Cash at the beginning of the year

27,757,881.50

**Cash Balance, 09/30/2020**

**28,702,222.34**

Certified Correct:

**AVA E. OBRIQUE**  
Municipal Accountant

**STATEMENT OF CASH FLOWS**  
3rd Quarter, CY 2020  
MUNICIPALITY OF GUBAT, SORSOGON

**Cash Flows from Operating Activities**

**Cash Inflows**

Collection from Taxpayers	10,955,110.22
Share from Internal Revenue Allotment	128,680,965.00
Receipts from Sale of Goods or Services	7,895,515.76
Interest Income	35,332.90
Other Receipts	116,537,719.63
<b>Total Cash Inflow</b>	<b><u>264,104,643.51</u></b>

**Cash Outflows**

Payments:	
To suppliers/Creditors	48,454,362.41
To Employees	50,896,817.09
Interest Expense	1,461,776.30
Other Expenses	117,896,891.75
<b>Total Cash Outflow</b>	<b><u>218,709,847.55</u></b>

**Net Cash from Operating Activities**

**45,394,795.96**

**Cash Flows from Investing Activities**

**Cash Inflows**

From Sale of Property, Plant and Equipment	-
<b>Total Cash Inflow</b>	<b><u>-</u></b>

**Cash Outflows**

To Purchase Property, Plant and Equipment	33,877,328.25
<b>Total Cash Outflow</b>	<b><u>33,877,328.25</u></b>

**Net Cash from Investing Activities**

**(33,877,328.25)**

**Cash Flows from Financing Activities**

**Cash Inflows**

From Acquisition of Loan	18,656,121.03
<b>Total Cash Inflow</b>	<b><u>18,656,121.03</u></b>

**Cash Outflows**

Payment of Loan Amortization	-
<b>Total Cash Outflow</b>	<b><u>-</u></b>

**Net Cash Flows from Financing Activities**

**18,656,121.03**

Net Increase in Cash	<b>30,173,588.74</b>
Cash at Beginning of the Period	<b>89,761,027.11</b>
<b>Cash at the End of the Period</b>	<b><u>119,934,615.85</u></b>

We hereby certify that we have reviewed the contents and hereby attest to the veracity and correctness of the data or information contained in this document.

**AVA E. OBRIQUE**  
Municipal Accountant

**SHARON ROSE G. ESCOTO**  
Municipal Mayor