

DETAILED STATEMENT OF CASH FLOWS
SPECIAL EDUCATION FUND
For the Year Ended December 31, 2016

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows	<u>124,251,412.60</u>
COLLECTION FROM TAXPAYERS	
128 - Special Education Tax Receivable	75,636,981.86
452 - Deferred Special Education Tax	(75,636,981.86)
455 - Other Deferred Credits	39,153,752.77
591 - Special Education Tax	48,920,511.15
955 - Discount on Special Education Fund	(5,553,156.74)
Total	<u>82,521,107.18</u>
INTEREST INCOME	
664 - Interest Income	185,129.12
Total	<u>185,129.12</u>
OTHER RECEIPTS	
144 - Due from Other Funds	9,372,227.71
412 - Due to BIR	3,555,256.29
413 - Due to GSIS	1,344,913.52
414 - Due to PAG-IBIG	308,123.39
415 - Due to PHILHEALTH	89,075.00
418 - Due to LGU's	12,738,724.44
439 - Other Payables	159,109.68
502 - Prior Period Adjustment	13,977,746.27
Total	<u>41,545,176.30</u>
Cash Outflows	<u>83,560,488.60</u>
PAYMENT OF SUPPLIERS AND CREDITORS	
401 - Accounts Payable	561,719.72
758 - Food Supplies Expenses	45,000.00
759 - Drugs and Medicines Expenses	56,200.60
763 - Textbooks and Instructional Materials Expenses	11,990,869.00
765 - Other Supplies and Materials Expenses	2,779,919.73
767 - Electricity Expenses	828,634.23
772 - Telephone Expenses	94,823.64
774 - Internet Subscription Expenses	200,152.99
782 - Rent Expenses	432,000.00
799 - Other Professional Services	180,000.00
811 - Repairs and Maintenance - Buildings and Other Structures	3,354,539.83
893 - Insurance Expenses	44,460.32
969 - Other Maintenance and Operating Expenses	2,519,456.00
Total	<u>23,087,776.06</u>
PAYMENTS TO EMPLOYEES	
106 - Advances for Payroll	15,610,710.76
403 - Due to Officers and Employees	56,000.00
701 - Salaries and Wages - Regular	3,710,583.55
711 - Personnel Economic Relief Allowance (PERA)	738,000.00
715 - Clothing/Uniform Allowance	155,000.00
717 - Productivity Incentive Allowance	62,000.00
724 - Cash Gift	157,000.00
725 - Year End Bonus	315,658.00
731 - Retirement and Life Insurance Premiums	450,759.60
732 - PAG-IBIG Contributions	75,126.60
733 - PHILHEALTH Contributions	44,537.50
734 - Employees Compensation Insurance Premiums	34,918.70
753 - Training Expenses	10,800,724.50

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Total	<u>32,211,019.21</u>
INTEREST EXPENSES	
975 - Interest Expense	<u>2,090,875.67</u>
Total	<u>2,090,875.67</u>
OTHER EXPENSES	
412 - Due to BIR	3,747,979.56
413 - Due to GSIS	1,332,361.93
414 - Due to PAG-IBIG	313,453.25
415 - Due to PHILHEALTH	90,400.00
418 - Due to LGU's	12,509,355.38
424 - Due to Other Funds	7,750.70
439 - Other Payables	139,087.48
781 - Printing and Publication Expenses	7,999,794.26
891 - Taxes, Duties and Licenses	<u>30,635.10</u>
Total	<u>26,170,817.66</u>
Net Cash Provided by (Used In) Operating Activities	<u>40,690,924.00</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>	
Cash Outflow	<u>27,850,469.37</u>
PURCHASE/CONSTRUCTION OF INVESTMENT PROPERTY	
203 - Construction in Progress - Building and Other Structures	
256 - Flood Control System	<u>2,087,770.72</u>
Total	<u>2,087,770.72</u>
PURCHASE/CONSTRUCTION OF PROPERTY, PLANT AND EQUIPMENT	
187 - Information and Communication Technology Equipment	24,868,300.00
212 - School Building	791,852.93
215 - Other Structures	102,545.72
273 - Construction in Progress - Infrastructure Assets	
Total	<u>25,762,698.65</u>
Net Cash Provided by (Used In) Investing Activities	<u>(27,850,469.37)</u>
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>	
Cash Outflows	<u>7,239,445.80</u>
PAYMENT OF LOAN AMORTIZATION	
444 - Loans Payable - Domestic	<u>7,239,445.80</u>
Total	<u>7,239,445.80</u>
Net Cash Provided by (Used In) Financing Activities	<u>(7,239,445.80)</u>
Increase (Decrease) in Cash and Cash Equivalents	5,601,008.83
Cash and Cash Equivalents, January 01, 2016	<u>78,780,272.80</u>
<u>CASH AND CASH EQUIVALENTS, December 31, 2016</u>	<u>84,381,281.63</u>

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CERTIFIED CORRECT:


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