

DETAILED STATEMENT OF CASH FLOWS
SPECIAL EDUCATION FUND
For the Month Ended March 31, 2017


CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows	<u>69,188,254.09</u>
COLLECTION FROM TAXPAYERS	
128 - Special Education Tax Receivable	79,634,087.84
452 - Deferred Special Education Tax	(79,634,087.84)
455 - Other Deferred Credits	14,243.44
591 - Special Education Tax	63,591,760.53
955 - Discount on Special Education Fund	(11,548,507.53)
Total	<u>52,057,496.44</u>
INTEREST INCOME	
664 - Interest Income	62,490.81
Total	<u>62,490.81</u>
OTHER RECEIPTS	
412 - Due to BIR	422,487.16
413 - Due to GSIS	333,955.81
414 - Due to PAG-IBIG	68,234.51
415 - Due to PHILHEALTH	22,950.00
418 - Due to LGU's	7,826,391.29
439 - Other Payables	174,002.35
502 - Prior Period Adjustment	8,220,245.72
Total	<u>17,068,266.84</u>
Cash Outflows	<u>15,436,416.88</u>
PAYMENT OF SUPPLIERS AND CREDITORS	
401 - Accounts Payable	4,010,474.01
767 - Electricity Expenses	25,950.80
772 - Telephone Expenses	14,981.58
893 - Insurance Expenses	31,032.07
Total	<u>4,082,438.46</u>
PAYMENTS TO EMPLOYEES	
106 - Advances for Payroll	4,474,364.84
403 - Due to Officers and Employees	15,998.63
701 - Salaries and Wages - Regular	314,313.35
705 - Salaries and Wages - Casual/Contractual	615,441.34
711 - Personnel Economic Relief Allowance (PERA)	185,090.91
731 - Retirement and Life Insurance Premiums	113,154.12
732 - PAG-IBIG Contributions	18,859.02
733 - PHILHEALTH Contributions	11,362.50
734 - Employees Compensation Insurance Premiums	9,300.00
Total	<u>5,757,884.71</u>
INTEREST EXPENSES	
975 - Interest Expense	436,444.55
Total	<u>436,444.55</u>
OTHER EXPENSES	
412 - Due to BIR	371,548.38
413 - Due to GSIS	223,085.72
414 - Due to PAG-IBIG	44,637.24
415 - Due to PHILHEALTH	15,150.00
418 - Due to LGU's	4,464,955.76
439 - Other Payables	40,272.06
Total	<u>5,159,649.16</u>
Net Cash Provided by (Used In) Operating Activities	<u>53,751,837.21</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Cash Outflow	<u>2,300,460.48</u>
PURCHASE/CONSTRUCTION OF INVESTMENT PROPERTY	

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203 - Construction in Progress - Building and Other Structures	
Total	
PURCHASE/CONSTRUCTION OF PROPERTY, PLANT AND EQUIPMENT	
215 - Other Structures	<u>2,300,460.48</u>
Total	<u>2,300,460.48</u>
Net Cash Provided by (Used In) Investing Activities	(2,300,460.48)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>	
Cash Outflows	<u>1,809,861.45</u>
PAYMENT OF LOAN AMORTIZATION	
444 - Loans Payable - Domestic	<u>1,809,861.45</u>
Total	<u>1,809,861.45</u>
Net Cash Provided by (Used In) Financing Activities	(1,809,861.45)
Increase (Decrease) in Cash and Cash Equivalents	49,641,515.28
Cash and Cash Equivalents, January 01, 2017	<u>84,381,281.63</u>
<u>CASH AND CASH EQUIVALENTS, March 31, 2017</u>	<u>134,022,796.91</u>
PREPARED BY:	CERTIFIED CORRECT:
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