

**DETAILED STATEMENT OF CASH FLOWS**  
**SPECIAL EDUCATION FUND**  
For the Month Ended June 30, 2017

**CASH FLOWS FROM OPERATING ACTIVITIES**

<b>Cash Inflows</b>	<b><u>83,100,575.82</u></b>
COLLECTION FROM TAXPAYERS	
128 - Special Education Tax Receivable	92,083,496.02
452 - Deferred Special Education Tax	( 92,083,496.02)
455 - Other Deferred Credits	458,957.18
591 - Special Education Tax	68,807,309.59
955 - Discount on Special Education Fund	( 11,830,826.36)
Total	<u>57,435,440.41</u>
INTEREST INCOME	
664 - Interest Income	126,995.63
Total	<u>126,995.63</u>
OTHER RECEIPTS	
144 - Due from Other Funds	( 57,565.27)
412 - Due to BIR	1,208,810.85
413 - Due to GSIS	668,100.23
414 - Due to PAG-IBIG	144,327.60
415 - Due to PHILHEALTH	45,675.00
418 - Due to LGU's	11,328,218.36
439 - Other Payables	252,604.94
502 - Prior Period Adjustment	11,947,968.07
Total	<u>25,538,139.78</u>
<b>Cash Outflows</b>	<b><u>47,563,175.50</u></b>
PAYMENT OF SUPPLIERS AND CREDITORS	
401 - Accounts Payable	7,625,297.03
767 - Electricity Expenses	286,510.49
772 - Telephone Expenses	114,035.75
774 - Internet Subscription Expenses	5,951.23
782 - Rent Expenses	1,075,000.00
893 - Insurance Expenses	73,566.35
969 - Other Maintenance and Operating Expenses	10,372,596.00
Total	<u>19,552,956.85</u>
PAYMENTS TO EMPLOYEES	
106 - Advances for Payroll	10,033,111.94
403 - Due to Officers and Employees	15,998.63
701 - Salaries and Wages - Regular	369,674.63
705 - Salaries and Wages - Casual/Contractual	1,486,223.43
711 - Personnel Economic Relief Allowance (PERA)	371,090.91
715 - Clothing/Uniform Allowance	150,000.00
724 - Cash Gift	77,500.00
725 - Year End Bonus	157,158.50
731 - Retirement and Life Insurance Premiums	226,308.24
732 - PAG-IBIG Contributions	37,718.04
733 - PHILHEALTH Contributions	22,725.00
734 - Employees Compensation Insurance Premiums	18,600.00
Total	<u>12,966,109.32</u>
INTEREST EXPENSES	
975 - Interest Expense	841,434.07
Total	<u>841,434.07</u>
OTHER EXPENSES	
412 - Due to BIR	1,456,663.95
413 - Due to GSIS	672,506.28
414 - Due to PAG-IBIG	142,679.64
415 - Due to PHILHEALTH	46,125.00
418 - Due to LGU's	11,784,910.24
439 - Other Payables	99,790.15
Total	<u>14,202,675.26</u>

**DETAILED STATEMENT OF CASH FLOWS**  
**SPECIAL EDUCATION FUND**  
For the Month Ended June 30, 2017

<b>Net Cash Provided by (Used In) Operating Activities</b>	<b><u>35,537,400.32</u></b>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>	
<b>Cash Outflow</b>	<b><u>2,300,460.48</u></b>
PURCHASE/CONSTRUCTION OF INVESTMENT PROPERTY	
203 - Construction in Progress - Building and Other Structures	
Total	
PURCHASE/CONSTRUCTION OF PROPERTY, PLANT AND EQUIPMENT	
215 - Other Structures	2,300,460.48
251 - Road Networks	2,691,162.52
273 - Construction in Progress - Infrastructure Assets	( 2,691,162.52)
Total	<u>2,300,460.48</u>
<b>Net Cash Provided by (Used In) Investing Activities</b>	<b><u>( 2,300,460.48)</u></b>
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>	
<b>Cash Outflows</b>	<b><u>3,619,722.90</u></b>
PAYMENT OF LOAN AMORTIZATION	
444 - Loans Payable - Domestic	3,619,722.90
Total	<u>3,619,722.90</u>
<b>Net Cash Provided by (Used In) Financing Activities</b>	<b><u>( 3,619,722.90)</u></b>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	<b><u>29,617,216.94</u></b>
<b>Cash and Cash Equivalents, January 01, 2017</b>	<b><u>84,381,281.63</u></b>
<b><u>CASH AND CASH EQUIVALENTS, June 30, 2017</u></b>	<b><u>113,998,498.57</u></b>

PREPARED BY:

CERTIFIED CORRECT:

  
**FLORIE A. AREVALO**  
Administrative Assistant II

**ROSELIE A. PANGILINAN**  
City Accountant