

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


**CASH FLOWS FROM OPERATING ACTIVITIES**

<b>Cash Inflows</b>	<b>95,705,497.17</b>
<b>COLLECTION FROM TAXPAYERS</b>	
128 - Special Education Tax Receivable	102,011,593.86
452 - Deferred Special Education Tax	( 102,011,593.86)
455 - Other Deferred Credits	2,206,298.37
591 - Special Education Tax	71,819,539.85
955 - Discount on Special Education Fund	( 11,917,394.52)
Total	<u>62,108,443.70</u>
<b>INTEREST INCOME</b>	
664 - Interest Income	174,091.05
Total	<u>174,091.05</u>
<b>OTHER RECEIPTS</b>	
144 - Due from Other Funds	
412 - Due to BIR	1,676,094.92
413 - Due to GSIS	1,009,502.86
414 - Due to PAG-IBIG	224,355.69
415 - Due to PHILHEALTH	68,350.00
418 - Due to LGU's	14,658,263.46
439 - Other Payables	252,604.94
502 - Prior Period Adjustment	15,533,790.55
Total	<u>33,422,962.42</u>
<b>Cash Outflows</b>	<b>68,180,493.20</b>
<b>PAYMENT OF SUPPLIERS AND CREDITORS</b>	
401 - Accounts Payable	7,619,511.22
763 - Textbooks and Instructional Materials Expenses	9,250,269.13
767 - Electricity Expenses	566,688.83
772 - Telephone Expenses	184,643.75
774 - Internet Subscription Expenses	38,126.13
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>29,180,401.41</u>
<b>PAYMENTS TO EMPLOYEES</b>	
106 - Advances for Payroll	14,348,632.62
403 - Due to Officers and Employees	15,998.63
701 - Salaries and Wages - Regular	442,379.63
705 - Salaries and Wages - Casual/Contractual	2,332,672.31
711 - Personnel Economic Relief Allowance (PERA)	553,090.91
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	338,190.25
732 - PAG-IBIG Contributions	56,365.04
733 - PHILHEALTH Contributions	33,950.00
734 - Employees Compensation Insurance Premiums	27,700.00
753 - Training Expenses	661,500.00
Total	<u>19,195,137.89</u>
<b>INTEREST EXPENSES</b>	
975 - Interest Expense	1,222,921.22
Total	<u>1,222,921.22</u>
<b>OTHER EXPENSES</b>	
412 - Due to BIR	1,981,327.11
413 - Due to GSIS	1,013,296.98
414 - Due to PAG-IBIG	224,295.54
415 - Due to PHILHEALTH	68,850.00
418 - Due to LGU's	15,130,640.96

Republic of the Philippines  
Province Of Cavite  
City of Imus

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

Page 2

439 - Other Payables	154,203.01
891 - Taxes, Duties and Licenses	9,419.08
Total	<u>18,582,032.68</u>
<b>Net Cash Provided by (Used In) Operating Activities</b>	<b><u>27,525,003.97</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	<u>( 2,691,162.52)</u>
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>5,429,584.35</u></b>
PAYMENT OF LOAN AMORTIZATION	
444 - Loans Payable - Domestic	5,429,584.35
Total	<u>5,429,584.35</u>
<b>Net Cash Provided by (Used In) Financing Activities</b>	<b><u>( 5,429,584.35)</u></b>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	<b>19,794,959.14</b>
<b>Cash and Cash Equivalents, January 01, 2017</b>	<b><u>84,381,281.63</u></b>
<b><u>CASH AND CASH EQUIVALENTS, September 30, 2017</u></b>	<b><u>104,176,240.77</u></b>
<b>PREPARED BY:</b>	<b>CERTIFIED CORRECT:</b>
 <b>FLORIE A. AREVALO</b> Administrative Assistant II	<b>ROSELIE A. PANGILINAN</b> City Accountant