

**MUNICIPALITY OF BALIWAG**  
**DETAILED STATEMENT OF CASH FLOWS**  
**SPECIAL EDUCATION FUND**  
**For the Year Ended December 31, 2016**  
**With Comparative Figures for CY 2015**  
**( In Thousands of Pesos )**

	<b>2016</b>	<b>2015</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Cash Inflows</b>		
<b>Collection of Tax Revenues</b>		
Special Education Tax (Net)	P 14,620	P 14,095
Tax Revenue - Fines & Penalties - Property Taxes	1,225	1,006
<b>Total Collections of Tax Revenues</b>	<u>15,845</u>	<u>15,101</u>
<b>Collection of Service &amp; Business Income</b>		
Interest Income	22	3
<b>Other Receipts</b>		
Decrease in Advances for Officers & Employees	-	155
Decrease in Due to Intra-Agency Receivables		5,417
Increase in Accounts Payable	1,893	
Increase in Due to Inter Agency Payables	329	37
Increase in Deferred Credits-Advance RPT	18,536	1,455
Prior Year's Receipt	49	
<b>Total Other Receipts</b>	<u>20,808</u>	<u>7,064</u>
<b>Total Cash Inflows</b>	<u>36,674</u>	<u>22,168</u>
<b>Cash Outflows</b>		
<b>Payment for Personnel Services</b>		
Salaries & Wages - Casual/Contractual	470	821
Honoraria	794	745
Year End Bonus	-	48
<b>Total Payment for Personnel Services</b>	<u>1,264</u>	<u>1,613</u>
<b>Payment to Suppliers</b>		
Traveling Expenses	307	-
Training Expenses	674	907
Office Supplies Expenses	301	247
Food Supplies Expense	30	-
Drugs and Medicines Expenses	196	-
Fuel, Oil and Lubricants Expenses	37	97
Textbooks and Instructional Materials Expenses	295	2,106
Other Supplies Expenses	1,111	99
Water Expenses	98	73
Electricity Expenses	555	648
Telephone Expenses	110	93

Awards/Rewards Expenses	114	-
Janitorial Expenses	202	-
Repairs and Maintenance -Other Infra. Assets	16	-
Repairs and Maintenance - Buildings & Other Structures	3,882	3,625
Repairs and Maintenance - Transportation Equipment	161	145
Insurance Expenses	16	19
Membership Dues & Contributions to Organizations	150	-
Donations	908	-
Other Maintenance and Operating Expenses	1,654	3,593
<b>Total Payment to Suppliers</b>	<u>10,815</u>	<u>11,652</u>
<b>Payment for Financial Expenses</b>		
Bank Charges	4	1
<b>Other Payments</b>	-	-
Increase in Receivables	11,959	
Decrease in Accounts Payable	-	93
Decrease in Due to Intra Agency Payables	-	57
Increase in Intra-Agency Receivables	28	162
<b>Total Other Payments</b>	<u>11,987</u>	<u>313</u>
	-	-
<b>Total Cash Outflows</b>	<u>24,070</u>	<u>13,579</u>
	-	-
<b>Net Cash Provided by Operating Activities</b>	P <u>12,605</u>	P <u>8,590</u>
	-	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	-	-
<b>Cash Outflows</b>	-	-
Purchase of Property, Plant and Equipment	1,733	888
	-	-
<b>Net Cash Used In Investing Activities</b>	P <u>1,733</u>	P <u>888</u>
	-	-
	-	-
<b>INCREASE IN CASH &amp; CASH EQUIVALENTS</b>	P 10,872	P 7,702
<b>CASH &amp; CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	<u>13,674</u>	<u>5,972</u>
<b>CASH &amp; CASH EQUIVALENTS AT END OF PERIOD</b>	P <u><u>24,545</u></u>	P <u><u>13,674</u></u>

**Certified Correct:**

**Rhea Diana R. Payuran**  
Municipal Accountant