

Republic of the Philippines  
 Province of Bohol  
 Municipality of JAGNA  
 Statement of Cash Flows  
 SPECIAL EDUCATION FUND  
 Period Ended DECEMBER 31, 2013

Cash Flows from Operating Activities	
Cash Inflows:	
Collection from taxes	P 2,110,042.28
Share from Internal Revenue Collections	
Receipts from sale of goods and services	
Interest Income	28,184.14
Dividend Incomes	
Other Receipts	
Total Cash Inflow	2,138,226.42
Cash Outflows:	
Payments-	
To suppliers/creditors	2,443,373.44
To employees	
Interest Expenses	5,636.83
Other Expenses	
Total Cash Outflow	2,449,010.27
Net Cash Operating Activities	(310,783.85)
Cash Flows from Investing Activities	
Cash Inflows:	
From Sale of Property, Plant and Equipment	
From Sale of Debt Securities of Other Entities	
From Collection of Principal on Loans to Other Entities	
Total Cash Inflow	-
Cash Outflows:	
To Purchase Property, Plant and Equipment	156,747.54
To Purchase Debt Securities of Other Entities	
To Grant/Make Loans to Other Entities	
Total Cash Outflow	156,747.54
Net Cash Investing Activities	-
Cash Flows from Financing Activities	
Cash Inflows:	
From Issuance of Debt Securities	
From Acquisition of Loan	
Total Cash Inflow	-
Cash Outflows:	
Retirement/Redemption of Debt Securities	
Payment of Loan Amortization	
Total Cash Outflow	-
Net cash from financing activities	(467,531.39)
Net increase in cash	(467,531.39)
Cash at the beginning of the year	1,515,605.44
Cash at the End of the Period	P 1,048,074.05

Certified Correct:



ZENaida A. GALORIO  
 Municipal Accountant