



BENGUET STATE UNIVERSITY

Statement of Cash Flows

Period Ended January 01, 2013 To December 31, 2013

Trust Fund(Scholarship & Other Funds)

Cash Flow from Operating Activities :

Cash Inflows :

911 : Deposit of other collections under Fund 911.	4,001,612.45
Adjustment for cancellation of check issued	60,056.50
Adjustment to 911.	245,058.56
Cancellation of Lost/Stale Checks issued during the current year	3,317.96
Cancellation of Lost/Stale checks issued during the prior years	26,210.56
Collection from Audit Disallowances	18,703.00
Collection of Other Service Income: 911 .	1,776,049.49
Collection of Receivables	1,065,560.00
Correction of entries in the subsidiary ledgers	78,037.33
Correction of entry for disbursements	16,221.03
Deposit of Collection from school fees, business and other income.	2,097,351.00
Interest earned	167,013.35
Other adjustments	43,829.31
Other Collections under trust fund 911.	19,198,869.26
Receipts of fund transfer from other Agencies for project implementation	24,595,573.19
Refund of Cash Advance	<u>86,141.19</u>

Total Cash Inflows :

53,479,604.18

Cash OutFlows :

None Template Transactions	(4,966,283.22)
Adjustment to 911.	(64,559.75)
Correction of entries in the subsidiary ledgers	(31,019.00)
Correction of entry for disbursements	(33,293.85)
Grant of Cash Advance	(397,490.00)
Liquidation of Cash Advances by the Disbursing Officer	(4,783,823.47)
Other adjustments	(894.05)
Payment for Allowances, Bonus and Other Compensation	(1,939,347.65)
Payment for Communication Expenses	(101,082.12)
Payment for Financial Expenses	(10,000.00)
Payment for First / Final Progress Billing to Contractor - Construction of Agency Assets	(3,253,733.65)



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Payment for Inter-Agency Payable	(130,932.66)
Payment for Intra-Agency Payable	(3,178,917.68)
Payment for liabilities thru ADA	(1,961.91)
Payment for Other Maintenance and Other Operating Expenses (MOOE), and reimbursements.	(609,573.66)
Payment for Payable Accounts.	(531.67)
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(2,228,010.69)
Payment for Repairs and Maintenance of Machineries and Equipment	(39,750.00)
Payment for Salaries and Wages thru Bank	(3,544,612.27)
Payment for Travelling Expenses	(716,697.77)
Payment for Utility Expenses	(6,468.45)
payment of raw materials and merchandise inventory	(848,619.73)
Payment of school and other fees of students on scholarship and financial assistance program.	(3,453,143.00)
Purchase of Property, Plant and Equipment (PPE)	(275,727.28)
Refund of overpayments of accounts, school and other fees.	(160.00)
Remittance of Disallowances and Refunds to BTr and to other agencies	(352,138.93)
Remittance of Taxes Withheld from Suppliers, Contractors and Other Creditors	(645,519.28)
Replacement of Stale Check	<u>(60,056.50)</u>
Total Cash Outflows :	<u>(31,674,348.24)</u>
Cash Provided by Operating Activities	21,805,255.94
Cash Flow from Investing Activities :	
Cash OutFlows :	
Liquidation of cash advance for working capital requirement granted to Income Generating Projects.	(150,000.00)
Purchase of Property, Plant and Equipment (PPE)	<u>(167,615.83)</u>
Total Cash Outflows :	<u>(317,615.83)</u>
Cash Provided by Investing Activities	(317,615.83)
Cash Provided by Financing Activities	<u>0.00</u>
Total Cash provided by Operating, Investing, Financing Activities	21,487,640.11



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Trust Fund(Scholarship & Other Funds)

Add : Cash Balance Beginning Jan 1 2013

32,556,246.01

Cash Balance Ending Dec 31 2013

54,043,886.12