



BENGUET STATE UNIVERSITY
Statement of Cash Flows
Period Ended January 01, 2014 To December 31, 2014

Regular Agency

Cash Flow from Operating Activities :

Cash Inflows :

None Template Transactions	15,147,963.22
911 : Deposit of other collections under Fund 911.	27,488,544.97
Adjustment for cancellation of check issued	6,000.00
Adjustment to 911.	5,897,493.88
Adjustments of recorded deposits	1,000.90
Cancellation of Lost/Stale Checks issued during the current year	56,631.97
Cancellation of Lost/Stale checks issued during the prior years	138,019.71
Collection from Audit Disallowances	1,783,347.84
Collection of Business Income	46,591,330.90
Collection of Intra-Agency Receivables	2,619,017.18
Collection of Loan Receivables	42,600.00
Collection of Other Income	12,763,777.11
Collection of Other Receivables	7,775.00
Collection of Other Service Income: 911 .	4,659,962.44
Collection of Overpayment of Accounts or Expenses	56,380.82
Collection of Receivables	112,715,620.98
Collection of Service Income	23,933,303.78
Collection of Unbilled Overpayment for Personal Services (PS)	1,493.11
Collection of Unbilled Overpayment of Utility Expenses	759,583.68
Correction of entries in the subsidiary ledgers	1,909.10
Correction of entry for collections	25,006.00
Correction of entry for disbursements	205,661.12
Deposit of Collection from school fees, business and other income.	916,154.43
Deposit of Collection with Authorized Govt. Depository Bank.	935,177.11
Deposits for Refund of Liquidation of Cash Advances and Disallowances (101).	1,379.52
Direct deposits for payment of school fees.	540,887.50
Fund transfers	3,300,480.76
Interest earned	578,064.86
Other adjustments	2,151,238.35
Other Collections under trust fund 911.	1,067,647.48
Payment of expenses of special projects	11,606.28
Receipt of Bidder's Bond/Performance Security.	988,090.89
Receipt of Funds for Implementation of Projects	3,993,504.82
Receipt of Notice of Cash Allocation (NCA)	423,727,638.00
Receipts of fund transfer from other Agencies for project implementation	13,268,454.43
Refund of Cash Advance	681,173.92
Refund of unclaimed salary/allowances/benefits from Disbursing Officer.	58,393.34

Total Cash Inflows :

707,122,315.40

Cash OutFlows :

None Template Transactions	(3,215,712.47)
Adjustment for Cancellation of Deposits from Dishonored Check	(27,562.50)
Adjustment of recorded sales revenue and other income	(228,343.85)
Adjustment to 911.	(404,233.29)
Adjustments of recorded deposits	(363,120.17)
Correction of entries in the subsidiary ledgers	(18,170.00)
Correction of entry for collections	(59,561.00)

Correction of entry for disbursements	(272,653.76)
Deposit of Collection from school fees, business and other income.	(987,124.96)
Deposit of Collection with Authorized Govt. Depository Bank.	(343,857.25)
Due from Other Funds.	(625,529.45)
Grant of Cash Advance	(6,916,034.76)
Grant of Subsidies and Donations	(53,795,214.45)
Liquidation of cash advance for working capital requirement granted to Income Generating Projects.	(971,603.55)
Liquidation of Cash Advances by the Disbursing Officer	(25,706,167.77)
Other adjustments	(23,603,541.89)
Payment for Allowances, Bonus and Other Compensation	(60,642,258.11)
Payment for Communication Expenses	(3,142,454.14)
Payment for Financial Expenses	(2,183,043.97)
Payment for First / Final Progress Billing to Contractor - Construction of Agency Assets	(10,918,151.64)
Payment for Inter-Agency Payable	(46,191.78)
Payment for Intra-Agency Payable	(10,156,305.30)
Payment for liabilities thru ADA	(3,498,729.15)
Payment for Other Liabilities	(91,257.47)
Payment for Other Maintenance and Other Operating Expenses (MOOE), and reimbursements.	(27,346,711.03)
Payment for Payable Accounts.	(7,550,749.05)
Payment for Prepayments	(1,257,085.59)
Payment for Professional Services	(3,867,293.69)
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(20,484,110.34)
Payment for Purchase of Inventories, Supplies and Materials to Stock	(40,689,875.09)
Payment for Repairs and Maintenance of Buildings	(963,050.37)
Payment for Repairs and Maintenance of Office Equipment / Furniture and Fixtures	(319,604.49)
Payment for Repairs and Maintenance of Transportation Equipment	(689,728.62)
Payment for Salaries and Wages thru Bank	(113,920,188.88)
Payment for Training and Scholarship Expenses	(29,457,536.10)
Payment for Travelling Expenses	(4,618,745.73)
Payment for Utility Expenses	(8,127,154.37)
Payment of expenses of special projects	(13,756,256.62)
Payment of raw materials and merchandise inventory	(1,042,997.79)
Payment of Salaries and Wages thru Cash Disbursing Officer	(2,903,905.50)
Payment of school and other fees of students on scholarship and financial assistance program.	(5,505,095.11)
Payment of terminal leave benefits & retirement gratuity pay	(3,235,721.53)
Purchase of Property, Plant and Equipment (PPE)	(1,636,134.14)
Recording of expenses and setting up of liabilities for the salaries and wages of employees	(22,100.00)
Recording of payroll withdrawal, expenses and liabilities of compensations and/or payments under Fun	(1,992.00)
Refund of amortization, premiums, taxes, and other deductions.	(1,162,073.05)
Refund of Bidders and Performance Bond to Creditors	(1,550,653.25)
Refund of overpayments of accounts, school and other fees.	(1,074,020.75)
Remittance of Authorized Deduction Withheld on Employees (Employee Share)	(72,540,435.32)
Remittance of Disallowances and Refunds to BTr and to other agencies	(798,388.15)
Remittance of Mandatory Deductions - Employer's Share	(24,751,187.85)
Remittance of Taxes Withheld from Suppliers, Contractors and Other Creditors	(8,976,011.08)
Replacement of Stale Check	(13,287.48)
Replacement of Stale Check for Personal Services (PS)	(3,272.96)
Return of unutilized balance of fund transfer from funding agency or organization	(387,185.07)
Reversion of NCA for the year	(48,855,446.67)
To record replenishment of Petty Cash Fund	(5,869,236.93)
Transfer of Funds to Other NGAs, GOCCs, LGUs, NGOs/POs for Implementation of Project	(36,000.00)
Transfer of Subsidy to other funds for the implementation of a Project	(1,000,000.00)
Total Cash Outflows :	(662,630,057.28)

Cash Provided by Operating Activities

44,492,258.12

Cash Flow from Investing Activities :

Cash OutFlows :	
Correction of entry for disbursements	(0.50)
Payment for First / Final Progress Billing to Contractor - Construction of Agency Assets	(2,519,734.75)
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(14,174.00)
Purchase of Property, Plant and Equipment (PPE)	(12,819,572.45)
Total Cash Outflows :	<u>(15,353,481.70)</u>
Cash Provided by Investing Activities	<u>(15,353,481.70)</u>
Cash Provided by Financing Activities	<u>0.00</u>
Total Cash provided by Operating, Investing, Financing Activities	29,138,776.42
Add : Cash Balance Beginning Jan 1 2014	<u>220,081,247.68</u>
Cash Balance Ending Dec 31 2014	<u><u>249,220,024.10</u></u>