



BENGUET STATE UNIVERSITY

Statement of Cash Flows

Period Ended January 01, 2013 To December 31, 2013

Regular Agency

Cash Flow from Operating Activities :

Cash Inflows :

None Template Transactions	3,581,748.98
911 : Deposit of other collections under Fund 911.	4,001,612.45
Adjustment for cancellation of check issued	61,577.89
Adjustment to 911.	245,058.56
Adjustments of recorded deposits	11,250.00
Cancellation of Lost/Stale Checks issued during the current year	37,140.97
Cancellation of Lost/Stale checks issued during the prior years	157,185.91
Collection from Audit Disallowances	1,903,729.78
Collection of Business Income	41,158,223.92
Collection of Intra-Agency Receivables	1,424,125.54
Collection of Loan Receivables	33,000.00
Collection of Other Income	4,450,977.62
Collection of Other Receivables	9,617.85
Collection of Other Service Income: 911 .	1,776,049.49
Collection of Overpayment of Accounts or Expenses	164,457.46
Collection of Receivables	96,519,978.61
Collection of Service Income	20,019,057.99
Collection of Unbilled Overpayment for Personal Services (PS)	6,766.00
Collection of Unbilled Overpayment of Utility Expenses	806,632.25
Correction of entries in the subsidiary ledgers	78,037.33
Correction of entry for collections	30,000.00
Correction of entry for disbursements	36,228.75
Deposit of Collection from school fees, business and other income.	21,984,158.18
Direct deposits for payment of school fees.	246,861.56
Fund Transfer from Other Agency	158,445.00
Fund transfers	430,550.12
Interbank direct deposits of other income.	116,400.00
Interest earned	635,484.06
Other adjustments	18,817,002.26
Other Collections under trust fund 911.	19,198,869.26



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Payment for liabilities thru ADA	45,000.00
Payment of expenses of special projects	273.00
Receipt of Bidder's Bond/Performance Security.	634,170.29
Receipt of Funds for Implementation of Projects	16,560,518.53
Receipt of Notice of Cash Allocation (NCA)	369,990,143.00
Receipts of fund transfer from other Agencies for project implementation	24,595,573.19
Refund of Cash Advance	495,658.00
Refund of Cash Shortages and Overpayment of Salary and other benefits	<u>24,665.23</u>

Total Cash Inflows :

650,446,229.03

Cash OutFlows :

None Template Transactions	(7,413,948.52)
Adjustment for Cash Shortage of Disbursing or Collecting Officers Based on Cash Count Sheet	(2,332.80)
Adjustment of recorded sales revenue and other income	(547,605.85)
Adjustment to 911.	(64,559.75)
Adjustments of recorded deposits	(125,259.22)
Correction of entries in the subsidiary ledgers	(31,019.00)
Correction of entry for collections	(111,060.00)
Correction of entry for disbursements	(40,629.01)
Deposit of Collection from school fees, business and other income.	(15,345.00)
Due from Other Funds.	(96,924.76)
Grant of Cash Advance	(5,125,796.84)
Grant of Subsidies and Donations	(48,940,647.06)
Liquidation of cash advance for working capital requirement granted to Income Generating Projects.	(384,722.77)
Liquidation of Cash Advances by the Disbursing Officer	(22,503,831.28)
Other adjustments	(2,534,085.97)
Payment for Allowances, Bonus and Other Compensation	(69,824,410.23)
Payment for Communication Expenses	(2,598,533.23)
Payment for Financial Expenses	(12,100.00)
Payment for First / Final Progress Billing to Contractor - Construction of Agency Assets	(4,045,695.65)
Payment for Inter-Agency Payable	(130,932.66)
Payment for Intra-Agency Payable	(4,735,242.27)



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Payment for liabilities thru ADA	(2,160,040.23)
Payment for Other Liabilities	(60,527.35)
Payment for Other Maintenance and Other Operating Expenses (MOOE), and reimbursements.	(15,179,047.98)
Payment for Payable Accounts.	(8,468,273.97)
Payment for Prepayments	(126,237.95)
Payment for Professional Services	(4,658,298.79)
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(18,631,514.91)
Payment for Purchase of Inventories, Supplies and Materials to Stock	(34,190,147.02)
Payment for Repairs and Maintenance of Buildings	(3,567,970.58)
Payment for Repairs and Maintenance of Land Improvements	(38,000.00)
Payment for Repairs and Maintenance of Machineries and Equipment	(65,161.61)
Payment for Repairs and Maintenance of Office Equipment / Furniture and Fixtures	(261,576.72)
Payment for Repairs and Maintenance of Other Property and Equipment	(14,293.75)
Payment for Repairs and Maintenance of Transportation Equipment	(882,566.51)
Payment for Salaries and Wages thru Bank	(105,839,891.68)
Payment for Taxes, Premiums and Other Fees	(476,150.00)
Payment for Training and Scholarship Expenses	(4,010,700.16)
Payment for Travelling Expenses	(4,923,213.80)
Payment for Utility Expenses	(9,117,737.44)
Payment of expenses of special projects	(10,366,069.71)
payment of raw materials and merchandise inventory	(848,619.73)
Payment of Salaries and Wages thru Cash Disbursing Officer	(3,489,995.20)
Payment of school and other fees of students on scholarship and financial assistance program.	(3,734,659.00)
payment of terminal leave benefits & retirement gratuity pay	(5,366,456.33)
Payment of wages thru ADA	(2,768,228.79)
Purchase of Property, Plant and Equipment (PPE)	(11,780,766.37)
Refund of amortization, premiums, taxes, and other deductions.	(671,120.38)
Refund of Bidders and Performance Bond to Creditors	(1,536,938.69)
Refund of overpayments of accounts, school and other fees.	(2,553,088.65)
Remittance of Authorized Deduction Withheld on Employees (Employee Share)	(74,068,329.34)
Remittance of Disallowances and Refunds to BTr and to other agencies	(734,265.16)
Remittance of Mandatory Deductions - Employer's Share	(25,171,816.38)
Remittance of premiums (employee-employer shares).	(63,455.40)



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	Regular Agency
Remittance of Taxes Withheld from Suppliers, Contractors and Other Creditors	(6,452,300.31)
Replacement of Stale Check	(68,242.50)
Reversion of NCA for the month	(100,023.67)
Reversion of NCA for the year	(13,106,644.94)
To record replenishment of Petty Cash Fund	(8,047,478.85)
Transfer of Funds to Operating Units	(1,868,920.25)
Transfer of Funds to Other NGAs, GOCCs, LGUs, NGOs/POs for Implementation of Project	<u>(31,221,597.90)</u>
Total Cash Outflows :	<u>(585,975,049.87)</u>
Cash Provided by Operating Activities	64,471,179.16
Cash Flow from Investing Activities :	
Cash OutFlows :	
Liquidation of cash advance for working capital requirement granted to Income Generating Projects.	(150,000.00)
Payment for Fabrication, Construction and Development of PPE	(450,645.22)
Payment for First / Final Progress Billing to Contractor - Construction of Agency Assets	(2,152,023.89)
Payment for Repairs and Maintenance of Buildings	(377,068.53)
Purchase of Property, Plant and Equipment (PPE)	<u>(24,489,470.05)</u>
Total Cash Outflows :	<u>(27,619,207.69)</u>
Cash Provided by Investing Activities	(27,619,207.69)
Cash Provided by Financing Activities	<u>0.00</u>
Total Cash provided by Operating, Investing, Financing Activities	36,851,971.47
Add : Cash Balance Beginning Jan 1 2013	<u>183,229,276.21</u>
Cash Balance Ending Dec 31 2013	<u><u>220,081,247.68</u></u>