



**BENGUET STATE UNIVERSITY**  
**Statement of Cash Flows**  
Period Ended January 01, 2013 To December 31, 2013

**Special Trust Fund 164-Main**

**Cash Flow from Operating Activities :**

**Cash Inflows :**

None Template Transactions	449,284.01
Adjustments of recorded deposits	11,250.00
Cancellation of Lost/Stale Checks issued during the current year	33,823.01
Cancellation of Lost/Stale checks issued during the prior years	116,736.15
Collection from Audit Disallowances	1,885,026.78
Collection of Business Income	10,810,760.29
Collection of Intra-Agency Receivables	57,715.00
Collection of Other Income	4,450,977.62
Collection of Other Receivables	6,513.35
Collection of Overpayment of Accounts or Expenses	32,198.12
Collection of Receivables	80,029,040.09
Collection of Service Income	9,994,791.26
Collection of Unbilled Overpayment for Personal Services (PS)	6,766.00
Collection of Unbilled Overpayment of Utility Expenses	806,632.25
Correction of entry for collections	30,000.00
Correction of entry for disbursements	455.46
Deposit of Collection from school fees, business and other income.	19,853,788.18
Direct deposits for payment of school fees.	246,861.56
Fund Transfer from Other Agency	158,445.00
Fund transfers	376,156.62
Interbank direct deposits of other income.	116,400.00
Interest earned	274,911.08
Other adjustments	40,439.79
Receipt of Bidder's Bond/Performance Security.	634,170.29
Receipt of Funds for Implementation of Projects	16,560,518.53
Refund of Cash Advance	329,800.76

**Total Cash Inflows :**

**147,313,461.20**

**Cash OutFlows :**

None Template Transactions	(261,600.00)
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Period Ended January 01, 2013 To December 31, 2013

#### Special Trust Fund 164-Main

Adjustment for Cash Shortage of Disbursing or Collecting Officers Based on Cash Count Sheet	(2,332.80)
Correction of entry for collections	(360.00)
Correction of entry for disbursements	(960.01)
Due from Other Funds.	(96,924.76)
Grant of Cash Advance	(4,545,284.84)
Liquidation of Cash Advances by the Disbursing Officer	(10,358,103.32)
Other adjustments	(44,219.11)
Payment for Allowances, Bonus and Other Compensation	(10,953,642.14)
Payment for Communication Expenses	(1,872,826.16)
Payment for First / Final Progress Billing to Contractor - Construction of Agency Assets	(791,962.00)
Payment for Other Liabilities	(60,527.35)
Payment for Other Maintenance and Other Operating Expenses (MOOE), and reimbursements.	(10,244,160.81)
Payment for Payable Accounts.	(5,052,830.43)
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(12,814,435.70)
Payment for Purchase of Inventories, Supplies and Materials to Stock	(3,851,445.48)
Payment for Repairs and Maintenance of Buildings	(1,418,625.68)
Payment for Repairs and Maintenance of Land Improvements	(38,000.00)
Payment for Repairs and Maintenance of Machineries and Equipment	(8,044.65)
Payment for Repairs and Maintenance of Office Equipment / Furniture and Fixtures	(240,710.16)
Payment for Repairs and Maintenance of Other Property and Equipment	(14,293.75)
Payment for Repairs and Maintenance of Transportation Equipment	(317,599.50)
Payment for Salaries and Wages thru Bank	(3,644,165.42)
Payment for Taxes, Premiums and Other Fees	(448,700.00)
Payment for Training and Scholarship Expenses	(600,572.23)
Payment for Travelling Expenses	(3,077,609.64)
Payment for Utility Expenses	(5,695,659.57)
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.	(281,516.00)
Payment of wages thru ADA	(1,948,215.14)
Purchase of Property, Plant and Equipment (PPE)	(11,505,039.09)
Refund of amortization, premiums, taxes, and other deductions.	(21,380.95)
Refund of Bidders and Performance Bond to Creditors	(1,476,087.03)
Refund of overpayments of accounts, school and other fees.	(2,552,928.65)



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Period Ended January 01, 2013 To December 31, 2013

	<b>Special Trust Fund 164-Main</b>
Remittance of Authorized Deduction Withheld on Employees (Employee Share)	(3,000.00)
Remittance of Mandatory Deductions - Employer's Share	(3,000.00)
Remittance of premiums (employee-employer shares).	(63,455.40)
Remittance of Taxes Withheld from Suppliers, Contractors and Other Creditors	(5,806,781.03)
Replacement of Stale Check	(8,186.00)
Transfer of Funds to Other NGAs, GOCCs, LGUs, NGOs/POs for Implementation of Project	<u>(31,221,597.90)</u>
<b>Total Cash Outflows :</b>	<b><u>(134,836,777.90)</u></b>
<b>Cash Provided by Operating Activities</b>	<b>12,476,683.30</b>
<b>Cash Flow from Investing Activities :</b>	
<b>Cash OutFlows :</b>	
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>(11,186,105.92)</u>
<b>Total Cash Outflows :</b>	<b><u>(14,165,843.56)</u></b>
<b>Cash Provided by Investing Activities</b>	<b>(14,165,843.56)</b>
<b>Cash Provided by Financing Activities</b>	<b><u>0.00</u></b>
<b>Total Cash provided by Operating, Investing, Financing Activities</b>	<b>(1,689,160.26)</b>
<b>Add : Cash Balance Beginning Jan 1 2013</b>	<b><u>105,503,598.92</u></b>
<b>Cash Balance Ending Dec 31 2013</b>	<b><u><u>103,814,438.66</u></u></b>