



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

**Revolving Fund 161-Main**

**Cash Flow from Operating Activities :**

**Cash Inflows :**

Collection of Business Income	8,186,968.70
Collection of Intra-Agency Receivables	1,115,814.50
Collection of Overpayment of Accounts or Expenses	128,568.27
Collection of Receivables	10,821,185.43
Correction of entry for disbursements	8,395.14
Deposit of Collection from school fees, business and other income.	885.00
Fund transfers	54,393.50
Interest earned	31,059.61
Other adjustments	5,875.14
Refund of Cash Advance	889.80

**Total Cash Inflows :**

**20,354,035.09**

**Cash OutFlows :**

Adjustments of recorded deposits	(103,859.22)
Correction of entry for disbursements	(5,875.15)
Deposit of Collection from school fees, business and other income.	(4,095.00)
Liquidation of cash advance for working capital requirement granted to Income Generating Projects.	(100,000.00)
Liquidation of Cash Advances by the Disbursing Officer	(2,380,535.26)
Other adjustments	(51,856.47)
Payment for Allowances, Bonus and Other Compensation	(97,258.09)
Payment for Communication Expenses	(11,843.92)
Payment for Intra-Agency Payable	(688,249.84)
Payment for liabilities thru ADA	(398,336.76)
Payment for Other Maintenance and Other Operating Expenses (MOOE), and reimbursements.	(918,991.00)
Payment for Purchase of Inventories, Supplies and Materials to Stock	(8,306,129.30)
Payment for Repairs and Maintenance of Buildings	(3,021.94)
Payment for Salaries and Wages thru Bank	(294,864.98)
Payment for Travelling Expenses	(36,223.79)
Payment for Utility Expenses	(69,080.82)
Payment of wages thru ADA	(668,135.57)



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## Statement of Cash Flows

Period Ended January 01, 2013 To December 31, 2013

	<b>Revolving Fund 161-Main</b>
Remittance of Mandatory Deductions - Employer's Share	(31,575.00)
To record replenishment of Petty Cash Fund	<u>(3,491,015.41)</u>
<b>Total Cash Outflows :</b>	<b><u>(17,660,947.52)</u></b>
<b>Cash Provided by Operating Activities</b>	<b>2,693,087.57</b>
<b>Cash Flow from Investing Activities :</b>	
<b>Cash OutFlows :</b>	
Purchase of Property, Plant and Equipment (PPE)	<u>(235,851.22)</u>
<b>Total Cash Outflows :</b>	<b><u>(235,851.22)</u></b>
<b>Cash Provided by Investing Activities</b>	<b>(235,851.22)</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>2,457,236.35</b>
<b>Add : Cash Balance Beginning Jan 1 2013</b>	<b><u>12,376,226.20</u></b>
<b>Cash Balance Ending Dec 31 2013</b>	<b><u><u>14,833,462.55</u></u></b>