



BENGUET STATE UNIVERSITY

Statement of Cash Flows

Period Ended January 01, 2013 To December 31, 2013

Revolving Fund 163-Main

Cash Flow from Operating Activities :

Cash Inflows :

| | |
|---|------------------|
| Cancellation of Lost/State checks issued during the prior years | 1,241.00 |
| Collection of Business Income | 22,160,494.93 |
| Collection of Intra-Agency Receivables | 250,596.04 |
| Collection of Overpayment of Accounts or Expenses | 3,691.07 |
| Collection of Receivables | 4,587,526.09 |
| Collection of Service Income | 1,601,673.30 |
| Correction of entry for disbursements | 3,100.00 |
| Deposit of Collection from school fees, business and other income. | 32,134.00 |
| Interest earned | 162,500.02 |
| Other adjustments | 67,800.00 |
| Refund of Cash Advance | 50,718.33 |
| Refund of Cash Shortages and Overpayment of Salary and other benefits | <u>24,665.23</u> |

Total Cash Inflows :

28,946,140.01

Cash OutFlows :

| | |
|--|--------------|
| Adjustment of recorded sales revenue and other income | (547,605.85) |
| Adjustments of recorded deposits | (21,400.00) |
| Correction of entry for collections | (110,700.00) |
| Deposit of Collection from school fees, business and other income. | (11,250.00) |
| Liquidation of cash advance for working capital requirement granted to Income Generating Projects. | (284,722.77) |
| Liquidation of Cash Advances by the Disbursing Officer | (839,736.00) |
| Other adjustments | (6.10) |
| Payment for Allowances, Bonus and Other Compensation | (194,364.46) |
| Payment for Communication Expenses | (51,443.26) |
| Payment for Financial Expenses | (2,100.00) |
| Payment for Intra-Agency Payable | (868,074.75) |
| Payment for liabilities thru ADA | (301,170.60) |
| Payment for Other Maintenance and Other Operating Expenses (MOOE), and reimbursements. | (247,555.37) |
| Payment for Payable Accounts. | (24,665.23) |
| Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User | (40,940.72) |



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Statement of Cash Flows

Period Ended January 01, 2013 To December 31, 2013

Revolving Fund 163-Main

| | | |
|--|-----------------------|------------------------------------|
| Payment for Purchase of Inventories, Supplies and Materials to Stock | (15,522,432.40) | |
| Payment for Repairs and Maintenance of Buildings | (568,692.11) | |
| Payment for Repairs and Maintenance of Machineries and Equipment | (17,366.96) | |
| Payment for Salaries and Wages thru Bank | (603,935.19) | |
| Payment for Travelling Expenses | (51,390.50) | |
| Payment for Utility Expenses | (483,304.54) | |
| Payment of wages thru ADA | (151,878.08) | |
| Remittance of Mandatory Deductions - Employer's Share | (8,375.00) | |
| To record replenishment of Petty Cash Fund | <u>(4,556,463.44)</u> | |
| Total Cash Outflows : | | <u>(25,509,573.33)</u> |
| Cash Provided by Operating Activities | | 3,436,566.68 |
| Cash Flow from Investing Activities : | | |
| Cash OutFlows : | | |
| Purchase of Property, Plant and Equipment (PPE) | <u>(51,675.39)</u> | |
| Total Cash Outflows : | | <u>(51,675.39)</u> |
| Cash Provided by Investing Activities | | (51,675.39) |
| Cash Provided by Financing Activities | | <u>0.00</u> |
| Total Cash provided by Operating, Investing, Financing Activities | | 3,384,891.29 |
| Add : Cash Balance Beginning Jan 1 2013 | | <u>18,043,645.06</u> |
| Cash Balance Ending Dec 31 2013 | | <u><u>21,428,536.35</u></u> |