

University of the Philippines Visayas
(Consolidated UPV-Iloilo & UPVTC)
Statement of Cash Flows
Fund 101
For the Quarter Ended June 30, 2016

Cash Flows from Operating Activities

Cash Inflows

Collection of Income /Revenues

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|---|---|
| | - |
| Collection of service income | |
| Collection of business income | |
| Receipt of shares, grants and donations | |
| Receipt of prior years' income | |

Receipt of Assistance and Subsidy from Other NGAs, LGUs 249,098,912.00

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| Subsidy from Other National Government Agencies | 249,098,912.00 |
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Collection of Receivables 15,396,012.66

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| Collection of loans and receivables | 15,396,012.66 |
| Collection of other receivables | - |

Receipts of Intra-Agency Fund Transfers 1,875,100.00

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| Receipt of funds from CO for implementation of programs/projects | 1,875,100.00 |
| Receipt of funds for other intra-agency transactions | - |

Trust Receipts -

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| Receipts of guaranty/security deposits | - |
| Collection of other trust receipts | - |

Other Receipts 409,133.03

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| Refund of overpayment of Personnel Services | 83,944.81 |
| Refund of overpayment of MOOE | 214.40 |
| Receipt of refund of cash advance | 287,565.13 |
| Other miscellaneous receipts | 37,408.69 |

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| Adjustments | 11,176,170.24 |
| Restoration of cash for cancelled/stale checks | 36,964.75 |
| Other adjustment-Inflow | 11,139,205.49 |
| Total Cash Inflows | <u>277,955,327.93</u> |
| Cash Outflows | |
| Payment of Expenses | 163,960,426.55 |
| Payment of Personnel Services | 134,419,225.35 |
| Payment of MOOE | 27,085,823.17 |
| Payment of financial expenses | - |
| Payment of expenses pertaining/incurred in the prior years | - |
| Payment of expenses pertaining to trust liabilities accounts | 2,455,378.03 |
| Liquidation of prior years cash advances | - |
| Purchase of Inventories | - |
| Purchase of inventory held for consumption | - |
| Grant of Cash Advances | 6,168,317.66 |
| Advances for Operating Expenses | 297,490.98 |
| Advances for Payroll | - |
| Advances for special purpose/time-bound undertakings | 5,480,017.56 |
| Advances to Officers and Employees | 390,809.12 |
| Prepayments | 436,843.87 |
| Advances to Contractors | - |
| Prepaid Insurance | 436,843.87 |
| Refund of Deposits | - |
| Payment of guaranty deposits | - |
| Payment of other deposits | - |
| Payment of Accounts Payable | <u>21,172,768.99</u> |
| Remittance of Personnel Benefit Contributions & Mandato | 57,361,317.84 |
| Remittance of taxes withheld not covered by TRA | 418,659.21 |

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| Remittance to GSIS/Pag-Ibig/Philhealth | 29,424,376.97 |
| Remittance of personnel benefits contributions | - |
| Remittance of other payables | 27,518,281.66 |
| Release of Intra-Agency Fund Transfers | (0.00) |
| Issuance of funding checks by ROs to OUs | (0.00) |
| Release of other intra-agency fund transfers | - |
| Other Disbursements | 1,156,268.01 |
| Refund of guaranty/security deposits | - |
| Release of Retention Fee | 381,331.60 |
| Refund of excess tax withheld | 481,255.10 |
| Other Disbursement | 293,681.31 |
| Total Cash Outflows | 250,255,942.92 |
| Net Cash Provided by (Used in) Operating Activities | 27,699,385.01 |
| Cash Flows from Investing Activities | |
| Cash Inflows | |
| Proceeds from Sale/Disposal of Property, Plant and Equipment | - |
| Total Cash Inflows | - |
| Cash Outflows | |
| Purchase/Construction of Property, Plant and Equipment | 9,530,425.88 |
| Purchase of machinery and equipment | 2,303,971.83 |
| Purchase of furniture, fixtures and books | 310,825.50 |
| Purchase of Other Property, Plant and Equipment | - |
| Construction of Buildings and Other Structure | 29,908.70 |
| Advances to Contractors | 6,885,719.85 |
| Payment of guaranty deposits | - |
| Payment of retention fee to contractors | - |
| Payment of rehabilitation of property, plant & equipment | - |
| Payment of accounts payable for the construction of PPE | - |
| Total Cash Outflows | 9,530,425.88 |

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| Net Cash Provided by (Used in) Investing Activities | (9,530,425.88) |
| Cash Flows from Financing Activities | - |
| Increase (Decrease) in Cash and Cash Equivalents | 18,168,959.13 |
| Effects of Exchange Rate Changes on Cash and Cash Equivale | - |
| Cash and Cash Equivalents, January 1, 2016 | 128,138,119.71 |
| Cash and Cash Equivalents, June 30, 2016 | 146,307,078.84 |