

**VISAYAS STATE UNIVERSITY**  
**COMPARATIVE STATEMENT OF CASH FLOWS**  
**ALL FUNDS**  
**FOR THE YEAR ENDED December 2017**

<b>Cash Flows From Operating Activities</b>	<b>2017</b>	<b>2016</b>
<b>Cash Inflows</b>		
Receipt of Notice of Cash Allocation	683,902,805.00	673,697,246.00
Proceeds from sale of goods and services	7,167.50	-
Collection of Income/Revenues	115,693,005.10	78,649,462.05
Receipt of Assistance and Subsidy from Other NGAs,		-
Collection of Receivables	92,281,291.88	101,440,066.50
Receipt of Inter-Agency Fund Transfers	147,146,987.40	138,985,258.93
Receipt of Intra-Agency Fund Transfers	148,826,412.38	-
Trust Receipts	27,133,102.77	2,412,915.68
Other Receipts	19,724,257.56	6,949,067.16
Adjustments	8,136,664.69	-
<b>Total Cash Inflows</b>	<b>1,242,851,694.28</b>	<b>1,002,134,016.32</b>
<b>Cash Outflows</b>		
Replenishment of Negotiated MDS Checks (for BTr)		-
Remittance to National Treasury		-
Payment of Expenses	554,221,353.25	465,303,662.58
Purchase of Inventories	9,244,826.66	6,363,554.41
Purchase of Consumable Biological Assets	798,466.00	-
Grant of Cash Advances	2,549,569.48	5,188,101.78
Prepayments	2,606,144.77	7,515,715.63
Refund of Deposits	294,519.78	-
Payment of Accounts Payable	28,891,156.78	111,653,368.25
Remittance of Personnel Benefit Contributions and	117,511,934.61	109,317,317.87
Grant of Financial Assistance/Subsidy	132,529.63	-
Release of Inter-Agency Fund Transfers	568,800.00	568,800.00
Release of Intra-Agency Fund Transfers	146,002,134.44	
Payment from Trust Liabilities/ Fund Transfer	135,488,153.43	107,033,447.50
Other Disbursements	7,948,902.15	3,114,314.07
Reversal of Unutilized NCA	62,672,082.14	4,215,325.60
Adjustments	1,439,571.57	-
<b>Total Cash Outflows</b>	<b>1,070,370,144.69</b>	<b>820,273,607.69</b>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>172,481,549.59</b>	<b>181,860,408.63</b>
<b>Cash Flows from Investing Activities</b>		
<b>Cash Inflows</b>		
Proceeds from Sale of Investment Property		-
Proceeds from Sale/Disposal of Property, Plant and	212,075.62	-
Sale of Investments		-
Receipt of Cash Dividends		-
Proceeds from Matured/Return of Investments		-
Collection of Long-Term Loans		-
Proceeds from Sale of Other Assets		-
Adjustments		-
<b>Total Cash Inflows</b>	<b>212,075.62</b>	<b>-</b>

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<b>Cash Outflows</b>		
Purchase/Construction of Investment Property		-
Purchase/Construction of Property, Plant and Equipment	93,324,647.46	111,794,417.96
Investments		-
Purchase of Bearer Biological Assets		-
Purchase of Intangible Assets	192,325.00	-
Grant of Loans		-
Adjustments		-
<b>Total Cash Outflows</b>	<b>93,516,972.46</b>	<b>111,794,417.96</b>
<b>Net Cash Provided by (Used in) Investing Activities</b>	<b>(93,304,896.84)</b>	<b>(111,794,417.96)</b>
<b>Cash Flows From Financing Activities</b>		
<b>Cash Inflows</b>		
Proceeds from issuance of bills and bonds		-
Proceeds from Domestic and Foreign Loans		-
Adjustments		-
<b>Total Cash Inflows</b>		<b>-</b>
<b>Cash Outflows</b>		
Payment of Long-Term Liabilities		-
Redemption of Bills/Bonds Issued		-
Payment of Interest Expense (BTR/NG Debt)		-
Adjustments		-
<b>Total Cash Outflows</b>		<b>-</b>
<b>Net Cash Provided by (Used in) Financing Activities</b>		<b>-</b>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	<b>79,176,652.75</b>	<b>70,065,990.67</b>
<b>Effects of Exchange Rate Changes on Cash and Cash</b>		<b>-</b>
<b>Cash and Cash Equivalents, January 1</b>	<b>432,183,276.80</b>	<b>362,117,286.13</b>
<b>Cash and Cash Equivalents, December 31</b>	<b>511,359,929.55</b>	<b>432,183,276.80</b>