



Benguet State University
Central Office
Detailed Statement of Cash Flows
For The Period January 01, 2018 To December 31, 2018

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	572,428,298.17
Receipt of Notice of Cash Allocation (NCA)	572,428,298.17
Collection of Income/Revenues	83,250,451.04
Collection of Business Income	82,002,899.49
Receipt of Cash From Unearned Income/Revenue	1,227,551.55
Receipt of Shares, Grants and Donations and Other Income	20,000.00
Collection of Receivables	25,563,078.53
Collection of Loans Receivables	7,000.00
Collection of Other Receivables	1,348,878.97
Collection of Receivables	24,207,199.56
Receipt of Intra-Agency Fund Transfer	483,831.00
Collection of Intra-Agency Receivables	483,831.00
Receipt of Trust Liabilities	638,539.87
Receipt of Guaranty/Customer's Deposits/Bail Bonds	638,539.87
Other Receipts	265,941,771.95
Adjustment for cash accounts	6,913,157.25
Adjustment for erroneous deposit of funds.	28,800.20
Adjustment for interest earned from AGDB deposits.	183,018.01
Adjustment for Recorded Collections	188,841.23
Adjustment of recorded disbursement	4,630,982.62
Cancellation of Checks issued during the year	1,101,706.36
Cancellation of Lost/Stale checks issued in prior years	62,306.68
Collection from Audit Disallowances	941,024.46
Collection from Operating Lease	8,651,285.91
Collection of Accounts Receivable	29,121,106.56
Collection of income from school fees and student services.	11,240,264.04
Collection of other income.	822,008.00
Collection of Overpayment of Expenses - Unbilled	586,989.22
Collection of Overpayment of Expenses for Prior Years - Unbilled	22,500.00
Collection of Overpayment of Personal Services Deducted - Unbilled	151,326.03
Collection of Service Income	21,368,134.31



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Deposit of Collection from Audit Disallowances of Prior Years	310,364.69
Deposit of Collection from Overpayment of Current Year's Expenses	225,815.50
Deposit of Collections	1,547,233.27
Deposit of collections from other agencies for the implementation of reserach, scholarship or	89,952,024.15
Deposit of Other Receivables Collected	4,100,160.97
Deposits of Collection from Service, Business, and Other Income	38,244,140.77
Direct bank deposits for payment of assessed and non-assessed school fees.	16,427,994.00
Receipt of assistance and subsidy.	331,384.00
Receipt of Funds for Specific Purpose	26,256,548.38
Reclassification of Subsidiary Ledger Accounts	1,078,945.75
Reclassification/Adjustmennt of Bank Accounts	135,499.24
Recognition of Interest Earned for the Period	17,564.02
Refund of Cash Advance	1,215,272.33
Refund of Unclaimed Salary/Benefits from Disbursing Officer	85,374.00
Total Cash Inflows	<u>948,305,970.56</u>
Cash Outflows	
Payment of Expenses	(90,999,985.08)
Payment for Communication Expenses	(4,155,302.01)
Payment for Other Maintenance and Other Operating Expenses	(59,581,191.80)
Payment for Training and Scholarship Expenses	(19,802,955.24)
Payment for Utility Expenses	(7,460,536.03)
Purchase of Inventories	(123,567,836.25)
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(123,415,560.97)
Payment for the Procurement Made to Procurement Service	(152,275.28)
Grant of Cash Advances	(25,202,384.67)
Grant of Cash Advance	(25,202,384.67)
Prepayments	(194,919.93)
Payment for Prepayments and Deposits	(194,919.93)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(185,857,949.62)
Payment of Salaries and Wages thru Bank	(185,857,949.62)
Grant of Financial Assistance / Subsidy	(331,384.00)
Grant of Financial Assistance /Subsidies and Donations	(331,384.00)
Other Disbursements	(498,304,860.74)



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Adjustment due to Dishonored Checks	(11,000.00)
Adjustment for cash accounts	(9,148,906.01)
Adjustment for erroneous deposit of funds.	(8,193,224.07)
Adjustment for erroneous recording of expenses	(75,539.01)
Adjustment for Recorded Collections	(470,344.01)
Adjustment of recorded disbursement	(316,670.72)
Deposit of Collection from Audit Disallowances of Prior Years	(41,590.30)
Deposit of Collections	(230,700.65)
Deposits of Collection from Service, Business, and Other Income	(6,372,528.65)
Deposits of Collections with the National Treasury	(857,226.84)
Due from Other Other Funds	(12,874.40)
Liquidation of Cash Advance for Special Purpose	(1,294,971.34)
Other MOOE 911	(964,845.18)
Payment / Reimbursement of Traveling Expenses	(9,823,372.05)
Payment for Accounts Payable	(12,349,322.05)
Payment for Financial Expenses	(19,150.00)
Payment for First / Final Progress Billing of Contractor for Construction of Agency Assets	(73,590,230.62)
Payment for Inter-Agency Payable	(827,380.94)
Payment for Intra-Agency Payable	(59,400.00)
Payment for Mobilization Fee to Contractors	(9,734,010.29)
Payment for Professional and General Services	(20,660,539.39)
Payment for refund of overpayments of accounts	(1,661,208.00)
Payment for Repairs and Maintenance - Buildings and Other Structures	(9,887,562.39)
Payment for Repairs and Maintenance - Machineries and Equipment	(419,117.11)
Payment for Repairs and Maintenance of Other Property and Equipment	(7,600.00)
Payment for Repairs and Maintenance of Transportation Equipment	(591,552.23)
Payment for Trust and Other Liabilities	(9,948,950.61)
Payment of Allowances, Bonus and Other Compensation/Benefits	(92,759,487.04)
Payment of Liabilities	(16,897,297.88)
Payment of school and other fees of students on scholarship and financial assistance program.	(2,008,314.36)
Payment of Taxes, Insurance Premiums and Other fees	(399,909.53)
Payment of Terminal Leave Benefits	(460,376.18)
Purchase of Property, Plant and Equipment	(30,391,446.44)



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Reclassification of Subsidiary Ledger Accounts	(5,238,928.79)
Reclassification/Adjustment of Bank Accounts	(135,270.73)
Refund of Discount/Unused Reservation/Guaranty Deposit / Retention Fee	(1,285,883.52)
Refund of Overdeduction from Employees/Supplier	(1,341,219.79)
Refund of Performance Bond to Contractor	(142,976.43)
Remittance of Authorized Deduction Withheld on Employees (Employee Share)	(102,333,774.12)
Remittance of Mandatory Deductions - Employer's Share	(36,899,340.52)
Remittance of Taxes Withheld from Suppliers, Contractors and Other Creditors	(10,544,171.60)
Replacement of Stale/Cancelled Check	(12,625.05)
Replenishment of Expenses from Petty Cash Fund	(3,452,054.21)
SET UP OF RECEIVABLES	(487,560.00)
Transfer of Funds to Other NGAs, GOCCs, LGUs, NGOs/POs for Implementation of Project	(15,944,407.69)
Total Cash Outflows	<u>(924,459,320.29)</u>
Cash Provided by (Used in) Operating Activities	<u>23,846,650.27</u>
Total Cash provided by Operating, Investing and Financing Activities	23,846,650.27
Add : Cash Balance, Beginning Jan 1 2018	<u>282,465,745.69</u>
Cash Balance, Ending Dec 31 2018	<u><u>306,312,395.96</u></u>

CUSTODIAL FUNDS - TRUST RECEIPTS - INTER-AGENCY TRANSFERRED FUND (IATF)
CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS DEPOSITED WITH AUTHORIZED GOVERNMENT DEPOSITORY BANKS (AGDB)
GENERAL FUND - AUTOMATIC APPROPRIATIONS - RETIREMENT AND LIFE INSURANCE PREMIUMS
GENERAL FUND - CONTINUING APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES
GENERAL FUND - NEW GENERAL APPROPRIATIONS - MISCELLANEOUS PERSONNEL BENEFITS FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS - PENSION AND GRATUITY FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES
OFF-BUDGETARY FUNDS - RETAINED INCOME/FUNDS - INTERNALLY GENERATED INCOME - TUITION AND MATRICULATION FEES/OTHER RECEIPTS - R.A. 8292
OFF-BUDGETARY FUNDS - REVOLVING FUNDS - SCHOOL REVOLVING FUND - INCOME EARNED FROM MANUFACTURING AND PRODUCTION PROGRAMS, INCLUDING AUXILIARY SERVICES OF NATIONAL SCHOOLS