



Benguet State University

Central Office

Km. 5 La Trinidad, Benguet

Detailed Statement of Cash Flows

For The Period January 01, 2020 To December 31, 2020

Regular Agency Fund

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	518,832,675.04
Receipt of Notice of Cash Allocation (NCA)	518,832,675.04
Other Receipts	10,596,905.55
Adjustment for cash accounts	7,574,409.54
Adjustment of recorded disbursement	2,251,399.04
Collection from Audit Disallowances	93,008.58
Collection of Overpayment of Expenses for Prior Years - Unbilled	50,000.00
Collection of Overpayment of Personal Services - Billed	16,652.06
Collection of Overpayment of Personal Services Deducted - Unbilled	22,026.32
Deposit of Collections	114,050.00
Refund of Cash Advance	475,360.01
Total Cash Inflows	<u>529,429,580.59</u>

Cash Outflows

Payment of Expenses	(11,305,767.64)
Payment for Communication Expenses	(1,493,764.52)
Payment for Other Maintenance and Other Operating Expenses	(3,948,945.81)
Payment for Training and Scholarship Expenses	(1,614,454.84)
Payment for Utility Expenses	(4,248,602.47)
Purchase of Inventories	(13,373,543.73)
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(12,859,027.17)
Payment for Purchase of Inventories, Supplies and Materials for Stock	(450,360.94)
Payment for the Procurement Made to Procurement Service	(64,155.62)
Grant of Cash Advances	(1,380,490.50)
Grant of Cash Advance	(1,380,490.50)
Prepayments	(449,224.11)
Payment for Prepayments and Deposits	(449,224.11)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(185,255,048.21)
Payment of Salaries and Wages thru Bank	(185,255,048.21)
Other Disbursements	(317,665,506.40)
Adjustment for cash accounts	(22,492,876.53)
Adjustment for Recorded Collections	(440.00)



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Adjustment of recorded disbursement	(8,592,794.46)
Deposit of Collection from Audit Disallowances of Prior Years	(381.52)
Deposits of Collections with the National Treasury	(656,225.45)
Payment / Reimbursement of Traveling Expenses	(918,147.68)
Payment for Accounts Payable	(62,351,312.34)
Payment for First / Final Progress Billing of Contractor for Construction of Agency Assets	(7,063,695.33)
Payment for Mobilization Fee to Contractors	(2,248,479.17)
Payment for Professional and General Services	(4,159,148.25)
Payment for Repairs and Maintenance - Buildings and Other Structures	(4,797,114.61)
Payment for Repairs and Maintenance - Machineries and Equipment	(103,663.68)
Payment for Repairs and Maintenance of Transportation Equipment	(628,354.19)
Payment of Allowances, Bonus and Other Compensation/Benefits	(82,975,920.68)
Payment of Taxes, Insurance Premiums and Other fees	(9,255.75)
Payment of Terminal Leave Benefits	(880,516.64)
Purchase of Property, Plant and Equipment	(1,345,195.47)
Refund of Discount/Unused Reservation/Guaranty Deposit / Retention Fee	(1,286,808.35)
Refund of Overdeduction from Employees/Supplier	(998,038.55)
Remittance of Authorized Deduction Withheld on Employees (Employee Share)	(101,073,340.97)
Remittance of Mandatory Deductions - Employer's Share	(15,074,198.94)
Remittance of Taxes Withheld from Suppliers, Contractors and Other Creditors	(2,097.84)
Replenishment of Expenses from Petty Cash Fund	(7,500.00)
Total Cash Outflows	<u>(529,429,580.59)</u>
Add : Cash Balance, Beginning Jan 1 2020	<u>0.00</u>
Cash Balance, Ending Dec 31 2020	<u><u>0.00</u></u>