



**Benguet State University**  
Central Office  
**Detailed Statement of Cash Flows**  
For The Period January 01, 2019 To December 31, 2019

**Regular Agency Fund**

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Cash Inflows**

<b>Receipt of Notice of Cash Allocation (NCA)</b>	<b>557,625,694.00</b>
Receipt of Notice of Cash Allocation (NCA)	557,625,694.00
<b>Collection of Receivables</b>	<b>30.00</b>
Collection of Receivables	30.00
<b>Other Receipts</b>	<b>22,176,181.33</b>
Adjustment for cash accounts	4,939,050.12
Adjustment of recorded disbursement	10,186,419.44
Cancellation of Checks issued during the year	4,052,668.22
Collection from Audit Disallowances	287,274.80
Collection of Overpayment of Expenses - Unbilled	76,477.14
Collection of Overpayment of Personal Services Deducted - Unbilled	99,989.48
Collection of Service Income	34,300.00
Refund of Cash Advance	154,643.96
Remittance of Mandatory Deductions - Employer's Share	2,345,358.17
<b>Total Cash Inflows</b>	<b><u>579,801,905.33</u></b>

**Cash Outflows**

<b>Payment of Expenses</b>	<b>(26,272,157.30)</b>
Payment for Communication Expenses	(1,272,360.66)
Payment for Other Maintenance and Other Operating Expenses	(9,388,138.47)
Payment for Training and Scholarship Expenses	(10,151,500.93)
Payment for Utility Expenses	(5,460,157.24)
<b>Purchase of Inventories</b>	<b>(21,811,202.96)</b>
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(17,335,454.66)
Payment for Purchase of Inventories, Supplies and Materials for Stock	(4,475,748.30)
<b>Grant of Cash Advances</b>	<b>(3,779,481.01)</b>
Grant of Cash Advance	(3,779,481.01)
<b>Prepayments</b>	<b>(189,062.33)</b>
Payment for Prepayments and Deposits	(189,062.33)
<b>Remittance of Personnel Benefit Contributions and Mandatory Deductions</b>	<b>(171,440,347.43)</b>
Payment of Salaries and Wages thru Bank	(171,440,347.43)
<b>Other Disbursements</b>	<b>(356,309,654.30)</b>



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Adjustment for cash accounts	(22,837,500.38)
Adjustment for Recorded Collections	(73,675.00)
Adjustment of recorded disbursement	(293,479.71)
Deposit of Collection from Audit Disallowances for Current year	(1,600.00)
Deposit of Collections - Prior Year's Expenses	(13,760.00)
Deposits of Collections with the National Treasury	(563,680.38)
Payment / Reimbursement of Traveling Expenses	(3,981,241.39)
Payment for Accounts Payable	(10,131,467.85)
Payment for First / Final Progress Billing of Contractor for Construction of Agency Assets	(45,425,067.57)
Payment for Mobilization Fee to Contractors	(1,499,800.85)
Payment for Professional and General Services	(2,807,096.25)
Payment for Repairs and Maintenance - Buildings and Other Structures	(7,164,435.97)
Payment for Repairs and Maintenance - Machineries and Equipment	(382,598.49)
Payment for Repairs and Maintenance of Transportation Equipment	(856,837.03)
Payment of Allowances, Bonus and Other Compensation/Benefits	(104,242,447.69)
Payment of Taxes, Insurance Premiums and Other fees	(16,687.50)
Payment of Terminal Leave Benefits	(244,399.09)
Refund of Discount/Unused Reservation/Guaranty Deposit / Retention Fee	(3,402,289.31)
Refund of Overdeduction from Employees/Supplier	(588,658.18)
Remittance of Authorized Deduction Withheld on Employees (Employee Share)	(110,857,122.28)
Remittance of Mandatory Deductions - Employer's Share	(40,920,384.92)
Replacement of Stale Check for Personal Services	(5,424.46)
<b>Total Cash Outflows</b>	<b><u>(579,801,905.33)</u></b>
<b>Add : Cash Balance, Beginning Jan 1 2019</b>	<b><u>0.00</u></b>
<b>Cash Balance, Ending Dec 31 2019</b>	<b><u><u>0.00</u></u></b>