



Republic of the Philippines  
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**Comparative Detailed Statement of Cash Flows**

<b>Cash Inflows</b>	<b>CY 2022</b>	<b>CY 2021</b>
<b>Receipt of Notice of Cash Allocation (NCA)</b>		
Receipt of Notice of Cash Allocation (NCA)	590,470,665.00	661,322,972.38
<b>Total</b>	<b>590,470,665.00</b>	<b>661,322,972.38</b>
<b>Collection of Income/Revenues</b>		
Collection of Business Income	57,214,105.83	40,335,198.24
Receipt of Cash From Unearned Income/Revenue	3,010,780.00	441,600.00
Receipt of Shares, Grants and Donations and Other Income	0.00	25,000,000.00
<b>Total</b>	<b>60,224,885.83</b>	<b>65,776,798.24</b>
<b>Collection of Receivables</b>		
Collection of Other Receivables	28,220.00	44,456.25
Collection of Receivables	15,671,580.20	11,466,187.76
<b>Total</b>	<b>15,699,800.20</b>	<b>11,510,644.01</b>
<b>Receipt of Inter-Agency Fund Transfer</b>		
Refund of Inter-Agency Receivables	79,716.00	0.00
<b>Total</b>	<b>79,716.00</b>	<b>0.00</b>
<b>Receipt of Trust Liabilities</b>		
Receipt of Guaranty/Customer's Deposits/Bail Bonds	153,685.55	308,480.00
<b>Total</b>	<b>153,685.55</b>	<b>308,480.00</b>

**Other Receipts**

Adjustment for cash accounts	21,600,776.07	10,283,353.20
Adjustment for erroneous deposit of funds.	530,014.50	504,997.54
Adjustment for erroneous recording of checks issued		33,418.00
Adjustment for erroneous recording of expenses		370,673.26
Adjustment for interest earned from AGDB deposits.	93,306.98	149,950.36
Adjustment for Recorded Collections	2,439,280.74	2,973,368.57
Adjustment for settlement of disallowances	14,228.56	
Adjustment of recorded disbursement	21,757,485.05	4,528,564.45
Cancellation of Checks issued during the year	778,554.91	242,826.50
Cancellation of Checks issued	562.50	
Cancellation of Lost/Stale checks issued in prior years	14,982.00	358,968.00
Collection from Audit Disallowances	283,772.02	637,264.33
Collection from Operating Lease	23,483,118.81	18,793,653.31
Collection of Accounts Receivable	50,617,724.60	30,193,416.36
Collection of income from school fees and student services.	7,905,905.00	5,084,394.00
Collection of other income.	1,126,895.74	437,622.32
Collection of Overpayment of Expenses - Unbilled	32,490.47	391,293.92
Collection of Overpayment of Expenses for Prior Years - Unbilled	1,470.00	
Collection of Overpayment of Personal Services Deducted - Unbilled	28,566.02	56,467.16
Collection of Service Income	38,702,101.95	35,012,922.48
Adjustment for Recorded Collections	(1,982,778.24)	(4,909,994.69)
Adjustment for erroneous deposit of funds.	(5,000.00)	(78,885.05)

Deposit of Collection from Audit Disallowances for Current year	(31,500.00)	
Deposit of Collection from Audit Disallowances of Prior Years	(43,774.29)	(44,509.50)
Deposit of Collections		(19,995.00)
Deposits of Collection from Service, Business, and Other Income		(2,040,907.99)
Deposits of Collections with the National Treasury	(308,109.75)	(162,934.58)
Adjustment for interest earned from AGDB deposits.	0.00	(764.16)
Deposit of Collection from Audit Disallowances of Prior Years	347,121.14	3,857,001.09
Deposit of Collection from Overpayment of Current Year's Expenses	62,007.46	642,750.02
Deposit of Collections	1,099,076.42	39,953,797.96
Deposit of collections from other agencies for the implementation of	118,921,707.76	182,284,021.12
Deposit of Other Receivables Collected	1,193.04	7,506,328.36
Deposits of Collection from Service, Business, and Other Income	3,006,997.93	4,071,445.65
Direct bank deposits for payment of assessed and non-assessed school	2,894,367.40	99,338,902.08
Other adjustments	224,115.65	2,071,531.62
Payment for First / Final Progress Billing of Contractor for Construction	61,370.99	
Payment of Trust Liabilities	816,827.20	
Payment of Liabilities	0.00	22,717.80
Receipt of Funds for Specific Purpose	16,296,097.58	26,092,841.75
Reclassification of Subsidiary Ledger Accounts	1,496,013.02	779,193.73
Refund of Cash Advance	397,246.24	1,036,914.97
Refund of Unclaimed Salary/Benefits from Disbursing Officer	79,600.00	7,500.00
Transfer of Reserved Fund	692,088.31	
Transfer of borrowed fund for operation	4,500,000.00	4,500,000.00
<b>Total</b>	<b>317,935,903.78</b>	<b>474,960,108.94</b>
<b>Total Cash Inflows</b>	<b>984,564,656.36</b>	<b>1,213,879,003.57</b>

## Cash Outflows

### Payment of Expenses

Payment for Communication Expenses	(2,325,929.24)	(4,323,217.60)
Payment for Other Maintenance and Other Operating Expenses	(36,958,355.88)	(101,346,948.18)
Replacement of Stale/Cancelled Check	(15,849.27)	(352,269.70)
Replenishment of Expenses from Petty Cash Fund	(11,221.00)	(211,533.13)
Adjustment of recorded disbursement	(3,287,874.56)	(621,436.26)
Payment of Allowances, Bonus and Other Compensation/Benefits	(64,635,369.16)	(139,062,026.75)
Payment for Professional and General Services	(32,474,550.88)	(40,316,358.39)
Adjustment for erroneous recording of expenses	(190,750.32)	(1,000.00)
Other MOOE 911	(9,554,931.59)	(4,600.00)
Payment for Repairs and Maintenance - Buildings and Other Structures	(10,268,100.73)	(11,134,660.93)
Payment for Repairs and Maintenance - Machineries and Equipment	(1,050.00)	(531,218.34)
Payment for Repairs and Maintenance of Furniture and Fixtures and Books.	(242,060.00)	
Payment for Repairs and Maintenance of Other Property and Equipment	(5,583.93)	
Payment for Repairs and Maintenance of Transportation Equipment	(10,947.24)	(1,117,763.71)
Payment / Reimbursement of Traveling Expenses	(4,236,939.38)	(3,547,030.36)
Due from Other Funds	(1,500.00)	0.00
Other adjustments	(57,837.85)	(2,113,937.66)
Payment for Training and Scholarship Expenses	(1,103,374.05)	(7,012,148.83)
Payment for Utility Expenses	(4,516,352.49)	(9,267,857.02)
<b>Total</b>	<b>(169,898,577.57)</b>	<b>(320,964,006.86)</b>

**Purchase of Inventories**

Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(101,663,470.15)	(125,499,148.59)
Payment for Purchase of Inventories, Supplies and Materials for Stock	(176,855.47)	(238,022.00)
<b>Total</b>	<b>(101,840,325.62)</b>	<b>(125,737,170.59)</b>

**Grant of Cash Advances**

Grant of Cash Advance	(11,266,776.68)	(10,327,664.49)
<b>Total</b>	<b>(11,266,776.68)</b>	<b>(10,327,664.49)</b>

**Prepayments**

Payment for Prepayments and Deposits	(119,812.50)	(146,887.50)
<b>Total</b>	<b>(119,812.50)</b>	<b>(146,887.50)</b>

**Remittance of Personnel Benefit  
Contributions and Mandatory  
Deducations**

Remittance of Authorized Deduction Withheld on Employees (Employee Share)	(105,368,823.97)	(120,968,855.35)
Remittance of Mandatory Deducations - Employer's Share	(25,276,128.13)	(44,488,609.19)
Remittance of Taxes Withheld from Suppliers, Contractors and Other Creditors	(7,501,735.53)	(4,862,984.76)
Payment of Salaries and Wages thru Bank	(135,217,750.38)	(205,533,690.83)
<b>Total</b>	<b>(273,364,438.01)</b>	<b>(375,854,140.13)</b>

**Other Disbursements**

Adjustment for cash accounts	(29,476,370.05)	(9,979,233.90)
Adjustments of liability accounts	(1,000.00)	0.00
Payment for Accounts Payable	(319,851,735.79)	(97,497,778.65)
Payment for Inter-Agency Payable	(438,475.06)	(16,320.00)
Payment for Intra-Agency Payable	(5,682,016.00)	(1,354,203.00)
Payment for refund of overpayments of accounts	(216,667.68)	(197,915.00)
Payment for Trust and Other Liabilities	(65,177,970.36)	(19,326,554.47)
Payment of Liabilities	(193,972.06)	(5,798,658.18)
Payment of school and other fees of students on scholarship and financial assistance program.	(3,626,100.00)	(16,903,500.00)
Payment of Taxes, Insurance Premiums and Other fees	(51,080.86)	(44,250.00)
Payment of Trust Liabilities	(27,764,458.48)	(30,829,631.15)
Transfer of borrowed fund for operation		(4,500,000.00)
Transfer of Reserved Fund	(657,641.10)	0.00
Transfer of Funds to Other NGAs, GOCCs, LGUs, NGOs/POs for Implementation of Project	(5,810,939.72)	(30,561,804.47)
Reclassification of Subsidiary Ledger Accounts	(5,967,920.23)	(508,508.00)
Refund of Discount/Unused Reservation/Guaranty Deposit / Retention Fee	(32,207.50)	(67,177.14)
Refund of Overdeduction from Employees/Supplier	(120,008.70)	(71,852.75)
<b>Total</b>	<b>(465,068,563.59)</b>	<b>(217,657,386.71)</b>
<b>Total Cash Outflows from Operating Activities</b>	<b>(1,021,558,493.97)</b>	<b>(1,050,687,256.28)</b>

<b>Cash Outflow from Investing Activities</b>		
Purchase of Property, Plant and Equipment	(6,788,713.24)	(21,719,701.38)
Payment for Progress / Final Billing of Contractors for Public Infrastructures	(15,304,439.06)	(1,649,403.99)
Cash Payment for Progress / Final Billing of Contractor for infrastructure Asset	(1,065,812.59)	(3,060,717.52)
Payment for First / Final Progress Billing of Contractor for Construction of Agency Assets	0.00	(68,273,185.63)
Payment for Mobilization Fee to Contractors	(482,244.87)	(2,667,871.07)
Refund of Performance Bond to Contractor	(709,314.10)	(266,491.07)
<b>Total Cash Outflows from Investing Activities</b>	<b>(24,350,523.86)</b>	<b>(97,637,370.66)</b>
<b>Total Cash Outflows from Operating and Investing Activities</b>	<b>-1,045,909,017.83</b>	<b>-1,148,324,626.94</b>
<b>Total Cash provided by Operating, Investing and Financing Activities</b>	<b>-61,344,361.47</b>	<b>65,554,376.63</b>
Add : Cash Balance, Beginning Jan 1, 2022/2021	375,035,571.77	309,481,195.14
<b>Cash Balance, Ending Dec 31 2022/2021</b>	<b>313,691,210.30</b>	<b>375,035,571.77</b>