

DAVAO ORIENTAL STATE UNIVERSITY
Statement of Cash Flow
For the year ended December 31, 2022
ALL CLUSTERS

Cash Flows From Operating Activities

Cash Inflows

Receipt of Notice of Cash Allocation	409,830,331.39
Receipt of Notice of Cash Allocation	391,209,605.00
Constructive Receipt of NCA for TRA	18,620,726.39
Collection of Income/Revenues	146,108,396.22
Collection of service and business income	146,096,529.89
Collection of other income	11,866.33
Receipt of Assistance and Subsidy from Other NGAs, LGUs and GOCCs	58,355,510.07
Subsidy from Other National Government Agencies	57,510,010.07
Assistance from Local Government Units (LGUs)	845,500.00
Collection of Receivables	393,047.58
Collection of loans and receivables	185,247.58
Collection of receivables from audit disallowances	146,000.00
Collection of other receivables	61,800.00
Receipt of Inter-Agency Fund Transfers	36,533,984.75
Receipt of cash for the account of NGAs/LGUs/GOCCs	36,533,984.75
Receipt of Intra-Agency Fund Transfers	894,080.54
Receipt of funds for other intra-agency transactions	894,080.54
Trust Receipts	1,500.00
Receipt of trust liabilities-disallowances/charges	1,500.00
Other Receipts	315,285.70
Receipt of payment for liquidated damages	1,619.37
Receipt of unused Petty Cash Fund	7,276.50
Refund of overpayment of MOOE	11,065.27
Receipt of refund of cash advance	295,324.56
Adjustments	83,241,776.54
Restoration of cash for cancelled/lost/stale checks/ADA	739,910.24
Other adjustments-Inflow	82,501,866.30
Total Cash Inflows	735,673,912.79

Cash Outflows

Remittance to National Treasury	321,079.14
Payment of Expenses	<u>266,404,653.62</u>
Payment of personnel services	101,548,175.35
Payment of maintenance and other operating expenses	163,489,014.00
Payment of expenses pertaining to/incurred in the prior years	831,253.22
Replenishment of petty cash fund	536,211.05
Purchase of Inventories	<u>4,680,471.34</u>
Purchase of inventory held for consumption	4,680,471.34
Purchase of Semi-Expendable Machinery, Equipment, Furniture, Fixtures and Books	<u>6,875,243.13</u>
Purchase of Semi-Expendable Machinery, and Equipment	4,962,083.35
Purchase of Semi-Expendable Furniture, Fixtures and Books	1,913,159.78
Grant of Cash Advances	<u>14,390,112.07</u>
Advances for operating expenses	122,740.00
Advances for payroll	5,228,358.65
Advances for special purpose/time-bounded undertakings	4,282,729.70
Advances to officers and employees	4,756,283.72
Prepayments	<u>6,926,036.32</u>
Advances to Contractors for repair and maintenance of property, plant and equipment (not capitalizable)	168,319.61
Prepaid Insurance	6,281,716.39
Other prepayments	476,000.32
Remittance of Personnel Benefit Contributions and Mandatory Deductions	<u>88,424,661.37</u>
Remittance of taxes covered by TRA	18,620,726.39
Remittance of taxes withheld not covered by TRA	7,609,120.45
Remittance to GSIS/Pag-IBIG/PhilHealth	36,011,989.73
Remittance of personnel benefits contributions	458,935.91
Remittance of other payables	25,723,888.89
Release of Inter-Agency Fund Transfers	<u>10,000,000.00</u>
Release of funds to NGAs, GOCCs, LGUs for the implementation of projects	10,000,000.00
Release of Intra-Agency Fund Transfers	<u>136,917,065.35</u>
Release of other intra-agency fund transfers	136,917,065.35
Other Disbursements	<u>1,868,891.92</u>
Refund of excess trust liabilities	122,505.55
Other disbursements	1,746,386.37
Adjustments	<u>89,135,359.99</u>

Other adjustments - Outflow	89,135,359.99
Reversal of Unutilized NCA	<u>34,386,594.32</u>
Total Cash Outflows	<u>660,330,168.57</u>
Net Cash Provided by (Used in) Operating Activities	75,343,744.22
Cash Flows from Investing Activities	
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	122,459,923.18
Construction of buildings and other structures	<u>22,377,362.81</u>
Purchase of machinery and equipment	32,169,170.05
Purchase of furniture, fixtures and books	15,608,875.27
Construction in progress	29,123,243.92
Advances to contractors	12,537,866.40
Payment of retention fee to contractors	10,643,404.73
Total Cash Outflows	<u>122,459,923.18</u>
Net Cash Provided By (Used In) Investing Activities	<u>(122,459,923.18)</u>
Increase (Decrease) in Cash and Cash Equivalents	(47,116,178.96)
Effects of Exchange Rate Changes on Cash and Cash Equivalents	(47,116,178.96)
Cash and Cash Equivalents, January 1	<u>121,523,752.78</u>
Cash and Cash Equivalents, December 31	<u><u>74,407,573.82</u></u>