

DAVAO ORIENTAL STATE UNIVERSITY**Statement of Cash Flows**

For the year ended December 31, 2023

All Clusters

Cash Flows From Operating Activities

Cash Inflows

Receipt of Notice of Cash Allocation	415,100,603.34
Receipt of Notice of Cash Allocation	400,631,444.00
Constructive Receipt of NCA for TRA	14,469,159.34
Collection of Income/Revenues	104,504,677.82
Collection of service and business income	95,283,814.05
Collection of other income	156,504.93
Receipt of prior years' income	9,064,358.84
Receipt of Assistance from Other NGAs, LGUs and GOCCs	69,134,420.23
Subsidy from Other National Government Agencies	44,394,120.23
Assistance from Other National Government Agencies (NGAs)	21,685,800.00
Assistance from Local Government Units (LGUs)	3,054,500.00
Collection of Receivables	210,199.40
Collection of receivables from audit disallowances	148,913.50
Collection of Loans and Receivables	31,750.00
Collection of other receivables	29,535.90
Receipt of Inter-Agency Fund Transfers	19,144,441.20
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	19,144,441.20
Receipt of Intra-Agency Fund Transfers	253,061.79
Receipt of funds for other intra-agency transactions	253,061.79
Other Receipts	805,928.53
Receipt of refund of cash advances	786,456.37
Refund of overpayment of Personnel Services	19,472.16
Adjustments	59,528,938.86
Restoration of cash for cancelled/lost/stale checks/ADA	171,880.99
Other adjustments - inflow	59,357,057.87
Total Cash Inflows	668,682,271.17

Cash Outflows

Remittance to National Treasury	312,243.84
Payment of Expenses	250,244,272.59

Payment of personnel services	173,176,253.16
Payment of maintenance and other operating expenses	75,706,844.62
Replenishment of petty cash fund	1,088,772.23
Payment of financial expenses	15,973.00
Payment of expenses pertaining to/incurred in the prior years	256,429.58
Purchase of Inventories	<u>3,491,684.03</u>
Purchase of inventories for consumption	3,491,684.03
Purchase of Semi-Expendable Machinery, Equipment, Furniture, Fixtures and	<u>4,525,122.97</u>
Purchase of Semi-Expendable, Machinery and Equipment	3,790,718.76
Purchase of Semi-Expendable Furniture, Fixtures and Books	734,404.21
Grant of Cash Advances	<u>11,130,726.48</u>
Advances for payroll	2,102,182.50
Advances for special purpose/time-bound undertakings(SDO)	4,297,633.20
Advances to officers and employees	4,730,910.78
Prepayments	<u>1,525,392.17</u>
Prepaid Insurance	1,497,404.42
Other prepayments	27,987.75
Payment of prior years' accounts payables for operating expenses	5,614,507.89
Remittance of Personnel Benefit Contributions and Mandatory Deductions	<u>103,847,202.77</u>
Remittance of taxes covered by TRA	14,469,159.34
Remittance of taxes withheld not covered by TRA	8,150,180.70
Remittance of employees' premium contributions and other payables to GSIS/Pag-IBIG/PhilHealth	47,413,935.74
Remittance of personnel benefit contributions	1,326,341.55
Remittance of other payables	32,487,585.44
Grant of Financial Assistance/Subsidy	<u>23,412,533.00</u>
Grant of other subsidies	23,412,533.00
Release of intra-agency fund transfers	<u>158,661,725.99</u>
Release of other intra-agency fund transfers	158,661,725.99
Other Disbursements	<u>1,965,310.28</u>
Refund of excess trust liabilities	390,699.37
Other disbursements	1,574,610.91
Reversal of Unutilized NCA	<u>14,896,544.95</u>
Reversal of Unutilized NCA	14,896,544.95
Adjustments	<u>48,356,785.59</u>
Other adjustments - Outflow	43,352,929.68
Reversion of unused NCA (Debit to Cash-Treasury/Agency Deposit, Special Account/Trust)	5,003,855.91

Total Cash Outflows	627,984,052.55
Net Cash Provided by (Used in) Operating Activities	40,698,218.62
Cash Flows from Investing Activities	
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	<u>73,411,372.27</u>
Construction of buildings and other structures	11,736,387.59
Purchase of machinery and equipment	25,042,512.62
Purchase of furnitures, fixtures and books	371,000.00
Construction in progress	22,251,293.50
Release of retention fee	9,582,056.67
Advances to contractors	4,428,121.89
Total Cash Outflows	73,411,372.27
Net Cash Provided by (Used in) Investing Activities	- 73,411,372.27
Increase(Decrease) in Cash and Cash Equivalents	- 32,713,153.65
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-
Cash and Cash Equivalents, beginning	<u>74,655,325.64</u>
Cash and Cash Equivalents, end	<u><u>41,942,171.99</u></u>