DAVAO ORIENTAL STATE UNIVERSITY
Guang-guang, Brgy. Dahican, City of Mati, Davao Oriental
Statement of Cash Flows
As of December 31, 2024

All Clusters

Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocation	**597,270,976.14**
Receipt of Notice of Cash Allocation	575,259,395.00
Constructive Receipt of NCA for TRA	22,011,581.14
Collection of Income/Revenues	**205,389,700.20**
Collection of service and business income	205,231,359.30
Collection of other income	158,340.90
Receipt of Assistance from Other NGAs, LGUs and GOCCs	**3,257,623.52**
Assistance from Local Government Units (LGUs)	3,257,623.52
Collection of Receivables	**1,024,175.34**
Collection of loans and receivables	53,802.91
Collection of receivables from audit disallowances	966,872.43
Collection of other receivables	3,500.00
Receipt of Inter-Agency Fund Transfers	**40,419,255.49**
Receipt of cash for the account of NGAs/LGUs/GOCCs	33,693,353.87
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	187,500.00
Receipt of funds for other inter-agency transactions	6,538,401.62
Receipt of Intra-Agency Fund Transfers	**285,948.00**
Receipt of funds for other intra-agency transactions	285,948.00
Other Receipts	**192,772.00**
Refund of overpayment of Personnel Services	108,112.16
Refund of overpayment of Maintenance and Other Operating Expenses	43,172.15
Receipt of refund of cash advance	41,487.69
Adjustments	**39,860,625.44**
Restoration of cash for cancelled/lost/stale checks/ADA	565,525.52
Other adjustments - inflow	39,295,099.92
Total Cash Inflows	**887,701,076.13**
Cash Outflows	
Remittance to National Treasury	**2,712,373.18**
Payment of Expenses	**356,661,039.42**

Payment of personnel services	273,154,273.79
Payment of maintenance and other operating expenses	74,588,706.17
Replenishment of petty cash fund	1,282,050.90
Payment of financial expenses	250.00
Payment of expenses pertaining to/incurred in the prior years	7,635,758.56
Purchase of Inventories	**5,784,972.17**
Purchase of inventory held for consumption	5,784,972.17
Purchase of Semi-Expendable Machinery, Equipment, Furniture, Fixtures	**11,285,383.92**
Purchase of Semi-Expendable Machinery and Equipment	8,653,501.69
Purchase of Semi-Expendable Furniture, Fixtures and Books	2,631,882.23
Grant of Cash Advances	**13,805,663.21**
Advances for payroll	756,290.00
Advances for special purpose/time-bound undertakings	4,184,785.00
Advances to officers and employees	8,864,588.21
Prepayments	**1,412,898.35**
Prepaid Insurance	1,321,004.64
Other prepayments	91,893.71
Payment of prior years' accounts payables for operating expenses	**3,172,077.41**
Payment of tax refunds payable	**52,902.06**
Remittance of Personnel Benefit Contributions and Mandatory Deductions	**154,476,577.50**
Remittance of taxes covered by TRA	22,011,581.14
Remittance of taxes withheld not covered by TRA	6,124,050.20
Remittance to GSIS/Pag-IBIG/PhilHealth	74,307,365.97
Remittance of personnel benefit contributions	2,253,611.28
Remittance of other payables	49,779,968.91
Grant of Financial Assistance/Subsidy	**333,600.00**
Grant of other subsidies	333,600.00
Release of Inter-Agency Fund Transfers	**854,701.62**
Release of other inter-agency fund transfers	854,701.62
Release of intra-agency fund transfers	**151,773,300.00**
Release of intra-agency fund transfers	151,773,300.00
Other Disbursements	**33,659,747.69**
Disbursements from inter-agency fund transfers	24,970,939.46
Refund of excess inter-agency fund transfers	317,249.27
Refund of excess trust liabilities	30,298.21
Refund of guaranty/security deposits	741,679.18
Refund of cash advances	12,515.00
Other disbursements	7,587,066.57

Reversal of Unutilized NCA/NTA (Debit to account Subsidy from National Go		**23,085.57**
Adjustments		**52,106,336.44**
Reversion of unused NCA (Debit to Cash-Treasury/Agency Deposit, Special Account/Trust)		2,871,255.21
Other adjustments - Outflow		49,235,081.23
Total Cash Outflows		**788,114,658.54**
Net Cash Provided by (Used in) Operating Activities		**99,586,417.59**
Cash Flows from Investing Activities		
Cash Outflows		
Purchase/Construction of Property, Plant and Equipment		**62,735,687.61**
Construction of buildings and other structures		9,516,064.43
Purchase of machinery and equipment		26,009,904.45
Purchase of furnitures, fixtures and books		3,045,454.69
Construction in progress		16,046,369.90
Advances to contractors		2,543,634.70
Release of retention fee		5,574,259.44
Total Cash Outflows		**62,735,687.61**
Net Cash Provided By (Used In) Investing Activities	-	**62,735,687.61**
Increase (Decrease) in Cash and Cash Equivalents		**36,850,729.98**
Effects of Exchange Rate Changes on Cash and Cash Equivalents		-
Cash and Cash Equivalents, January 01		**48,079,610.08**
Cash and Cash Equivalents, December 31		**84,930,340.06**