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	**645,937,811.20**
Receipt of Notice of Cash Allocation	619,438,457.00
Constructive Receipt of NCA for TRA	26,499,354.20
Collection of Income/Revenues	**169,164,039.61**
Collection of service and business income	169,061,246.14
Collection of other income	102,793.47
Collection of Receivables	**359,535.96**
Collection of loans and receivables	4,002.00
Collection of receivables from audit disallowances	166,840.00
Collection of other receivables	188,693.96
Receipt of Inter-Agency Fund Transfers	**60,437,676.03**
Receipt of cash for the account of NGAs/LGUs/GOCCs	42,051,928.27
Receipt of funds for other inter-agency transactions	18,385,747.76
Receipt of Intra-Agency Fund Transfers	**376,870.90**
Receipt of funds for other intra-agency transactions	376,870.90
Other Receipts	**378,555.81**
Receipt of payment for liquidated damages	63,887.50
Receipt of unused Petty Cash Fund	103.00
Refund of overpayment of Personnel Services	61,329.45
Refund of overpayment of Maintenance and Other Operating Expenses	37.50
Receipt of refund of cash advance	252,273.36
Other Miscellaneous Receipts	925.00
Adjustments	**63,520,412.30**
Restoration of cash for cancelled/lost/stale checks/ADA	186,170.00
Other adjustments - inflow	63,334,242.30
Total Cash Inflows	**940,174,901.81**
Cash Outflows	
Remittance to National Treasury	**4,722,737.41**

Payment of Expenses	**410,270,001.78**
Payment of personnel services	257,223,595.98
Payment of maintenance and other operating expenses	148,880,545.52
Replenishment of petty cash fund	1,167,429.31
Payment of financial expenses	150.00
Payment of expenses pertaining to/incurred in the prior years	2,998,280.97
Purchase of Inventories	**5,008,091.87**
Purchase of inventory held for consumption	5,008,091.87
Purchase of Semi-Expendable Machinery, Equipment, Furniture, Fixtures	**8,674,065.27**
Purchase of Semi-Expendable Machinery and Equipment	5,732,322.42
Purchase of Semi-Expendable Furniture, Fixtures and Books	2,941,742.85
Grant of Cash Advances	**18,529,734.40**
Advances for payroll	5,720,208.50
Advances for special purpose/time-bound undertakings	1,050,719.71
Advances to officers and employees	11,758,806.19
Prepayments	**5,338,275.42**
Prepaid Insurance	4,414,509.57
Prepaid subscription	768,878.57
Other prepayments	154,887.28
Payment of prior years' accounts payables for operating expenses	**13,111,241.65**
Remittance of Personnel Benefit Contributions and Mandatory Deductions	**186,796,593.55**
Remittance of taxes covered by TRA	26,499,354.20
Remittance of taxes withheld not covered by TRA	16,934,698.60
Remittance to GSIS/Pag-IBIG/PhilHealth	82,149,043.08
Remittance of personnel benefit contributions	3,400,372.06
Remittance of other payables	57,813,125.61
Release of Inter-Agency Fund Transfers	**8,698,805.82**
Release of funds to NGAs, GOCCs, LGUs for the implementation of projects	8,667,053.82
Release of other inter-agency fund transfers	31,752.00
Release of intra-agency fund transfers	**115,069,441.00**
Release of intra-agency fund transfers	115,069,441.00
Other Disbursements	**22,438,119.22**
Disbursements from inter-agency fund transfers	13,401,211.45
Refund of excess working fund/intra-agency fund transfers	151,127.48
Refund of excess inter-agency fund transfers	1,408,037.74
Refund of excess trust liabilities	99,566.73
Refund of guaranty/security deposits	860,462.93
Refund of cash advances	9,579.75
Other disbursements	6,508,133.14

Reversal of Unutilized NCA/NTA (Debit to account Subsidy from National Go	**23,135,406.15**
Adjustments	**39,136,426.13**
Reversion of unused NCA (Debit to Cash-Treasury/Agency Deposit, Special Account/Trust)	5,551,502.92
Other adjustments - Outflow	33,584,923.21
Total Cash Outflows	**860,928,939.67**
Net Cash Provided by (Used in) Operating Activities	**79,245,962.14**
Cash Flows from Investing Activities	
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	**76,739,559.35**
Construction of buildings and other structures	6,770,366.47
Purchase of machinery and equipment	19,763,408.13
Purchase of transportation equipment	6,000,357.15
Purchase of furnitures, fixtures and books	1,720,115.89
Construction in progress	32,494,936.15
Advances to contractors	9,817,753.57
Release of retention fee	172,621.99
Total Cash Outflows	**76,739,559.35**
Net Cash Provided By (Used In) Investing Activities	**- 76,739,559.35**
Increase (Decrease) in Cash and Cash Equivalents	**2,506,402.79**
Effects of Exchange Rate Changes on Cash and Cash Equivalents	**-**
Cash and Cash Equivalents, January 01	**84,930,340.06**
Cash and Cash Equivalents, December 31	**87,436,742.85**