

**DAVAO ORIENTAL STATE UNIVERSITY**  
**Statement of Financial Performance**  
For the year ended December 31, 2022  
ALL CLUSTERS

**Revenue**

**Service and Business Income**

**Service Income**

Fines and Penalties - Service Income  
Other Service Income

8,501.35

7,965.35

536.00

**Business Income**

School Fees  
Rent/Lease Income  
Interest Income  
Fines and Penalties - Business Income  
Other Business Income

136,070,265.07

134,981,061.21

291,412.00

49,053.73

67,800.66

680,937.47

**Total Service and Business Income**

**136,078,766.42**

**Shares, Grants and Donations**

**Donations**

Donations in Kind

613,000.00

613,000.00

**Total Shares, Grants and Donations**

**613,000.00**

**Gains**

**Gains**

Gain on Initial Recognition of Biological Assets

187,500.00

187,500.00

**Total Gains**

**187,500.00**

**Other Non-Operating Income**

**Miscellaneous Income**

Miscellaneous Income

1,784,924.34

1,784,924.34

**Total Other Non-Operating Income**

**1,784,924.34**

**Total Revenue**

**138,664,190.76**

**Less: Current Operating Expenses**

**Personnel Services**

**Salaries and Wages**

Salaries and Wages - Regular  
Salaries and Wages - Casual/Contractual

94,375,403.18

94,074,995.18

300,408.00

**Other Compensation**

Personal Economic Relief Allowance (PERA)  
Representation Allowance (RA)  
Transportation Allowance (TA)  
Clothing/Uniform Allowance  
Subsistence Allowance  
Laundry Allowance  
Honoraria  
Hazard Pay  
Longevity Pay  
Year End Bonus  
Cash Gift  
Other Bonuses and Allowances

35,643,128.44

4,776,545.45

855,000.00

855,000.00

1,110,000.00

33,400.00

4,500.00

524,850.00

283,275.82

95,000.00

7,696,436.50

969,000.00

18,440,120.67

<b>Personnel Benefit Contributions</b>	<u>13,538,319.72</u>
Retirement and Life Insurance Premiums	11,314,718.27
Pag-IBIG Contributions	220,000.00
PhilHealth Contributions	1,764,301.45
Employees Compensation Insurance Premiums	<u>239,300.00</u>
<b>Other Personnel Benefits</b>	<u>2,054,987.76</u>
Terminal Leave Benefits	500,319.99
Other Personnel Benefits	<u>1,554,667.77</u>
<b>Total Personnel Services</b>	<u><b>145,611,839.10</b></u>
<b>Maintenance and Other Operating Expenses</b>	
<b>Traveling Expenses</b>	<u>6,885,147.62</u>
Traveling Expenses - Local	6,609,659.04
Traveling Expenses - Foreign	<u>275,488.58</u>
<b>Training and Scholarship Expenses</b>	<u>5,627,359.66</u>
Training Expenses	2,344,394.50
Scholarship Grants/Expenses	<u>3,282,965.16</u>
<b>Supplies and Materials Expenses</b>	<u>31,066,593.05</u>
Office Supplies Expenses	3,046,243.72
Accountable Forms Expenses	115,795.00
Animal/Zoological Supplies Expenses	125,008.04
Drugs and Medicines Expenses	498,149.01
Medical, Dental and Laboratory Supplies Expenses	853,131.00
Fuel, Oil and Lubricants Expenses	2,902,175.97
Agricultural and Marine Supplies Expenses	65,225.00
Textbooks and Instructional Materials Expenses	50,000.00
Semi-Expendable Machinery and Equipment Expenses	6,899,579.96
Semi-Expendable Furniture, Fixtures and Books Expenses	7,982,776.71
Other Supplies and Materials Expenses	<u>8,528,508.64</u>
<b>Utility Expenses</b>	<u>9,511,534.62</u>
Water Expenses	59,036.12
Electricity Expenses	<u>9,452,498.50</u>
<b>Communication Expenses</b>	<u>1,842,338.17</u>
Postage and Courier Services	59,711.50
Telephone Expenses	138,603.95
Internet Subscription Expenses	<u>1,644,022.72</u>
<b>Awards/Rewards and Prizes</b>	<u>2,759,216.66</u>
Awards/Rewards Expenses	2,414,266.66
Prizes	<u>344,950.00</u>
<b>Confidential, Intelligence and Extraordinary Expenses</b>	<u>110,004.00</u>
Extraordinary and Miscellaneous Expenses	<u>110,004.00</u>
<b>Professional Services</b>	<u>44,815,139.75</u>
Legal Services	105,500.00
Auditing Services	36,655.00
Consultancy Services	420,650.00
Other Professional Services	<u>44,252,334.75</u>
<b>General Services</b>	<u>33,412,354.27</u>
Security Services	2,108,494.57
Other General Services	<u>31,303,859.70</u>
<b>Repairs and Maintenance</b>	<u>721,754.62</u>
Repairs and Maintenance - Buildings and Other Structures	74,600.00
Repairs and Maintenance - Machinery and Equipment	223,750.00
Repairs and Maintenance - Transportation Equipment	<u>423,404.62</u>
<b>Taxes, Insurance Premiums and Other Fees</b>	<u>2,010,909.94</u>
Taxes, Duties and Licenses	<u>17,670.00</u>

Fidelity Bond Premiums	73,762.53
Insurance Expenses	1,919,477.41
<b>Other Maintenance and Operating Expenses</b>	<u>12,458,304.14</u>
Advertising, Promotional and Marketing Expense	18,000.00
Printing and Publication Expenses	49,500.00
Representation Expenses	5,854,960.26
Transportation and Delivery Expenses	14,526.50
Rent/Lease Expenses	414,900.00
Membership Dues and Contributions to Organizations	280,493.00
Subscription Expenses	719,851.72
Donations	60,000.00
Other Maintenance and Operating Expenses	5,046,072.66
<b>Total Maintenance and Other Operating Expenses</b>	<u><b>151,220,656.50</b></u>
<b>Financial Expenses</b>	
<b>Financial Expenses</b>	<u>903.00</u>
Bank Chargers - Loans/Borrowings	903.00
<b>Total Financial Expenses</b>	<u><b>903.00</b></u>
<b>Non-Cash Expenses</b>	
<b>Depreciation</b>	<u>30,286,764.08</u>
Depreciation - Land Improvements	432,078.70
Depreciation - Infrastructure Assets	1,795,135.41
Depreciation - Buildings and Other Structures	18,004,547.44
Depreciation - Machinery and Equipment	7,704,452.50
Depreciation - Transportation Equipment	780,831.00
Depreciation - Furniture, Fixtures and Books	1,569,719.03
<b>Amortization</b>	<u>68,620.00</u>
Amortization-Intangible Assets	68,620.00
<b>Total Non-Cash Expenses</b>	<u><b>30,355,384.08</b></u>
<b>Total Operating Expenses</b>	<b>327,188,782.68</b>
<b>Surplus/(Deficit) from Current Operations</b>	<b>(188,524,591.92)</b>
<b>Financial Assistance/Subsidy from LGUs, GOCCs</b>	<u>315,196,979.04</u>
Subsidy from National Government	314,651,479.04
Assistance from Local Government Units	545,500.00
<b>Less: Financial Assistance/Subsidies to LGUs, GOCCS, NGOs/Pos</b>	<u>2,078,600.00</u>
Subsidy-Others	2,078,600.00
<b>Total</b>	<u><b>313,118,379.04</b></u>
<b>Surplus(Deficit) for the period</b>	<u><u><b>124,593,787.12</b></u></u>