

DAVAO ORIENTAL STATE UNIVERSITY
Statement of Financial Position
as of December 31, 2022
ALL CLUSTERS

ASSETS

Current Assets

Cash and Cash Equivalents	74,407,573.82
Cash on Hand	24,576.62
Cash - Collecting Officers	24,576.62
Cash in Bank - Local Currency	74,382,997.20
Cash in Bank - Local Currency, Current Account	74,382,997.20

Receivables	85,103,071.40
Loans and Receivable Account	2,364,960.83
Accounts Receivable	877,065.64
Allowance for Impairment - Accounts Receivable	- 350,622.13
Net Value - Accounts Receivable	526,443.51
Loans Receivable - Others	1,838,517.32

Inter-agency Receivables	80,814,947.36
Due from National Government Agencies	80,814,947.36

Intra-agency Receivables	708,104.00
Due from Operating/Field Units	328,330.28
Due from Other Funds	379,773.72

Other Receivables	1,215,059.21
Receivables - Disallowance/Charges	632,680.09
Due from Officers and Employees	132,192.14
Other Receivables	450,186.98

Inventories	1,076,246.19
Inventory Held for Consumption	127,430.82
Office Supplies Inventory	127,430.82

Semi-Expendable Machinery and Equipment	116,440.80
Semi-Expendable Machinery	24,600.00
Semi-Expendable Office Equipment	15,000.00
Semi-Expendable Information and Communications Technology	31,241.00
Semi-Expendable Technical and Scientific Equipment	37,599.80
Semi-Expendable Other Machinery and Equipment	8,000.00

Semi-Expendable Furniture, Fixtures and Books	832,374.57
Semi-Expendable Furnitures and Fixtures	61,340.30
Semi-Expendable Books	771,034.27
Other Assets	7,135,311.02
Prepayments	7,135,311.02
Advances to Contractors	2,093,408.65
Prepaid Insurance	4,779,396.80
Other Prepayments	262,505.57
Total Current Assets	167,722,202.43
Non - Current Assets	
Property, Plant and Equipment	1,165,695,927.45
Land	23,572,398.56
Land	23,572,398.56
Land Improvements	17,917,531.65
Other Land Improvements	23,031,024.39
Accumulated Depreciation-Other Land Improvements	(5,113,492.74)
Net Value	17,917,531.65
Infrastructure Assets	63,352,120.03
Water Supply Systems	5,713,595.05
Accumulated Depreciation-Water Supply Systems	(1,512,101.89)
Net Value	4,201,493.16
Power Supply Systems	63,390,497.78
Accumulated Depreciation-Power Supply Systems	(4,709,170.91)
Net Value	58,681,326.87
Communication Networks	670,000.00
Accumulated Depreciation-Communication Networks	(200,700.00)
Net Value	469,300.00
Buildings and Other Structures	889,289,009.60
Buildings	263,824,036.64
Accumulated Depreciation-Buildings	(11,678,993.70)
Net Value	252,145,042.94
School Buildings	540,017,466.12
Accumulated Depreciation-School Buildings	(52,139,407.86)
Net Value	487,878,058.26
Hospitals and Health Centers	1,299,293.05
Accumulated Depreciation-Hospitals and Health Centers	(233,872.74)

Net Value	<u>1,065,420.31</u>
Other Structures	162,366,453.67
Accumulated Depreciation-Other Structures	<u>(14,165,965.58)</u>
Net Value	<u>148,200,488.09</u>
Machinery and Equipment	<u>76,797,198.55</u>
Machinery	517,148.65
Accumulated Depreciation-Machinery	<u>(186,173.52)</u>
Net Value	<u>330,975.13</u>
Office Equipment	20,779,045.87
Accumulated Depreciation-Office Equipment	<u>(8,222,398.52)</u>
Net Value	<u>12,556,647.35</u>
Information and Communication Technology Equipment	38,754,508.06
Accumulated Depreciation-ICT Equipment	<u>(23,756,098.11)</u>
Net Value	<u>14,998,409.95</u>
Agricultural and Forestry Equipment	2,891,759.31
Accumulated Depreciation-Agricultural and Forestry Equipment	<u>(838,241.88)</u>
Net Value	<u>2,053,517.43</u>
Communication Equipment	1,525,420.00
Accumulated Depreciation-Communication Equipment	<u>(1,010,249.33)</u>
Net Value	<u>515,170.67</u>
Military, Police and Security Equipment	100,480.00
Accumulated Depreciation-Military, Police and Security Equipment	<u>(9,043.20)</u>
Net Value	<u>91,436.80</u>
Medical Equipment	3,796,308.50
Accumulated Depreciation-Medical Equipment	<u>(1,023,472.65)</u>
Net Value	<u>2,772,835.85</u>
Printing Equipment	1,260,000.00
Accumulated Depreciation-Printing Equipment	<u>(189,000.00)</u>
Net Value	<u>1,071,000.00</u>
Sports Equipment	1,137,100.00
Accumulated Depreciation-Sports Equipment	<u>(159,861.64)</u>
Net Value	<u>977,238.36</u>
Technical and Scientific Equipment	39,891,197.70
Accumulated Depreciation-Technical and Scientific Equipment	<u>(6,296,172.54)</u>
Net Value	<u>33,595,025.16</u>

Other Machinery and Equipment	11,206,825.58
Accumulated Depreciation-Other Machinery and Equipment	(3,371,883.73)
Net Value	<u>7,834,941.85</u>
Transportation Equipment	<u>5,149,268.48</u>
Motor Vehicles	10,314,437.73
Accumulated Depreciation-Motor Vehicles	(5,243,369.25)
Net Value	<u>5,071,068.48</u>
Other Transportation Equipment	170,000.00
Accumulated Depreciation-Other Transportation Equipment	(91,800.00)
Net Value	<u>78,200.00</u>
Furnitures, Fixtures and Books	<u>23,771,884.59</u>
Furniture and Fixtures	27,465,578.26
Accumulated Depreciation-Furnitures and Fixtures	(3,885,069.82)
Net Value	<u>23,580,508.44</u>
Books	393,083.79
Accumulated Depreciation-Books	(201,707.64)
Net Value	<u>191,376.15</u>
Construction in Progress	<u>65,824,885.99</u>
Construction in Progress - Buildings and Other Structures	65,824,885.99
Other Property, Plant and Equipment	<u>21,630.00</u>
Other Property, Plant and Equipment	77,250.00
Accumulated Depreciation-Other Property, Plant and Equipmen	(55,620.00)
Net Value	<u>21,630.00</u>
Biological Assets	<u>1,441,813.00</u>
Bearer Biological Assets	<u>1,441,813.00</u>
Breeding Stocks	734,388.00
Livestock	707,425.00
Intangible Assets	<u>670,960.00</u>
Intangible Assets	<u>670,960.00</u>
Computer Software	514,000.00
Accumulated Amortization-Computer Software	(103,040.00)
Net Value	<u>410,960.00</u>
Websites	260,000.00
Total Non-Current Assets	<u>1,167,808,700.45</u>
TOTAL ASSETS	<u>1,335,530,902.88</u>

LIABILITIES AND NET ASSETS/EQUITY**LIABILITIES****Current Liabilities****Financial Liabilities****Payables**

Accounts Payable

Due to Officers and Employees

8,330,357.08**8,330,357.08**

5,876,341.78

2,454,015.30

Inter-agency Payables**Inter-agency Payables**

Due to BIR

Due to GSIS

Due to Pag-IBIG

Due to PhilHealth

Due to NGAS

Due to GOCCs

Due to LGUs

73,968,479.75**73,968,479.75**

2,013,656.46

133,598.75

264,873.10

139,253.41

69,779,340.13

131,863.40

1,505,894.50

Intra-agency Payables**Intra-agency Payables**

Due to Operating Units

Due to Other Funds

1,640,909.91**1,640,909.91**

1,356,733.76

284,176.15

Trust Liabilities**Trust Liabilities**

Trust Liabilities

Guaranty/Security Deposits Payable

16,932,303.57**16,932,303.57**

4,292,341.56

12,639,962.01

Other Payables**Other Payables**

Other Payables

461,583.23**461,583.23**

461,583.23

TOTAL LIABILITIES**101,333,633.54****NET ASSET/EQUITY****Net Asset/Equity****Net Asset/Equity**

Accumulated Surplus/(Deficit)

1,234,197,269.34**1,234,197,269.34**

1,234,197,269.34

TOTAL NET ASSET/EQUITY**1,234,197,269.34****TOTAL LIABILITIES AND NET ASSETS/EQUITY****1,335,530,902.88**