

DAVAO ORIENTAL STATE UNIVERSITY
Guang-guang, Brgy. Dahican, City of Mati, Davao Oriental
Statement of Financial Position
As of December 31, 2021
(With comparative figures for CY 2020)

	<u>2021</u>	<u>2020</u>
ASSETS		
Current Assets		
Cash and Cash Equivalents	P 121,523,752.78	51,504,344.77
Cash on Hand	-	197,790.06
Cash - Collecting Officer	-	9,015.91
Petty Cash	-	188,774.15
Cash in Bank - Local Currency	121,523,752.78	51,306,554.71
Cash in Bank - Local Currency, Current Account	121,523,752.78	51,306,554.71
Receivables	16,028,496.05	72,694,302.90
Loans and Receivable Account	2,315,721.59	2,748,720.69
Accounts Receivable	717,383.40	857,124.50
Allowance for Impairment - Accounts Receivable	- 350,622.13	- 350,622.13
Net Value - Accounts Receivable	366,761.27	506,502.37
Loans Receivable - Others	1,948,960.32	2,242,218.32
Inter-agency Receivables	1,353,233.36	47,191,719.36
Due from National Government Agencies	1,353,233.36	47,191,719.36
Intra-agency Receivables	11,200,465.01	21,460,011.97
Due from Operating Units	807,331.68	11,214,767.91
Due from Other Funds	10,393,133.33	10,245,244.06
Other Receivables	1,159,076.09	1,293,850.88
Receivables - Disallowance/Charges	774,180.09	887,497.11
Due from Officers and Employees	134,695.24	156,153.01
Other Receivables	250,200.76	250,200.76
Inventories	P 20,305,807.53	38,026,981.70
Inventory Held for Consumption	632,227.34	678,330.51
Office Supplies Inventory	214,013.24	600,887.51
Textbooks and Instructional Materials Inventory	-	54,000.00
Other Supplies and Materials Inventory	418,214.10	23,443.00
Semi-Expendable Machinery and Equipment	5,172,224.00	4,260,224.00
Semi-Expendable Machinery	151,750.00	151,750.00
Semi-Expendable Office Equipment	1,020,177.50	1,020,177.50
Semi-Expendable Information and Communications Techn	1,849,876.50	1,849,876.50
Semi-Expendable Communication Equipment	99,210.00	99,210.00
Semi-Expendable Medical Equipment	161,955.00	161,955.00
Semi-Expendable Sports Equipment	67,353.00	67,353.00
Semi-Expendable Technical and Scientific Equipment	997,682.00	85,682.00

Semi-Expendable Other Machinery and Equipment	824,220.00	824,220.00
Semi-Expendable Furniture, Fixtures and Books	14,501,356.19	33,088,427.19
Semi-Expendable Furnitures and Fixtures	5,284,182.47	5,284,182.47
Semi-Expendable Books	9,217,173.72	27,804,244.72
Other Assets	7,605,129.53	10,244,709.63
Advances	-	269,292.28
Advances for Operating Expenses	-	81,393.20
Advances for Payroll	-	28,875.00
Advances to Officers and Employees	-	159,024.08
Prepayments	7,605,129.53	9,975,417.35
Advances to Contractors	7,101,495.35	9,764,302.84
Prepaid Rent	-	46,695.85
Prepaid Insurance	102,042.61	139,535.91
Prepaid Subscription	13,786.17	-
Other Prepayments	387,805.40	24,882.75
Total Current Assets	P 165,463,185.89	172,470,339.00
Non - Current Assets		
Investment Property	P -	2,500,000.00
Land and Buildings	-	2,500,000.00
Investment Property, Land	-	2,500,000.00
Property, Plant and Equipment	P 1,183,401,611.92	877,251,868.73
Land	23,278,398.56	20,778,398.56
Land	23,278,398.56	20,778,398.56
Land Improvements	18,349,610.35	18,954,684.03
Other Land Improvements	23,031,024.39	23,031,024.39
Accumulated Depreciation-Other Land Improvements	(4,681,414.04)	(4,076,340.36)
Net Value	18,349,610.35	18,954,684.03
Infrastructure Assets	15,227,045.53	16,911,480.90
Road Networks	95,000.00	95,000.00
Accumulated Depreciation-Road Networks	(8,550.00)	-
Net Value	86,450.00	95,000.00
Water Supply Systems	5,694,595.05	5,694,595.05
Accumulated Depreciation-Water Supply Systems	(1,020,604.70)	(483,242.11)
Net Value	4,673,990.35	5,211,352.94
Power Supply Systems	13,687,474.08	13,634,674.08
Accumulated Depreciation-Power Supply Systems	(3,750,468.90)	(2,619,446.12)
Net Value	9,937,005.18	11,015,227.96
Communication Networks	670,000.00	670,000.00
Accumulated Depreciation-Communication Networks	(140,400.00)	(80,100.00)
Net Value	529,600.00	589,900.00

Buildings and Other Structures	785,800,853.48	485,143,916.00
Buildings	215,688,910.90	114,581,222.59
Accumulated Depreciation-Buildings	(7,667,548.41)	(5,566,196.55)
Net Value	208,021,362.49	109,015,026.04
School Buildings	518,856,165.22	354,269,588.55
Accumulated Depreciation-School Buildings	(43,084,215.03)	(38,376,355.50)
Net Value	475,771,950.19	315,893,233.05
Hospitals and Health Centers	1,299,293.05	1,299,293.05
Accumulated Depreciation-Hospitals and Health Centers	(210,485.47)	(190,996.04)
Net Value	1,088,807.58	1,108,297.01
Other Structures	110,188,323.13	65,853,429.55
Accumulated Depreciation-Other Structures	(9,269,589.91)	(6,726,069.65)
Net Value	100,918,733.22	59,127,359.90
Machinery and Equipment	82,214,138.05	58,491,331.85
Machinery	944,448.65	944,448.65
Accumulated Depreciation-Machinery	(297,094.14)	(217,943.76)
Net Value	647,354.51	726,504.89
Office Equipment	27,423,776.99	21,283,756.49
Accumulated Depreciation-Office Equipment	(11,067,911.93)	(10,528,714.60)
Net Value	16,355,865.06	10,755,041.89
Information and Communication Technology Equipment	63,536,075.79	61,081,009.79
Accumulated Depreciation-ICT Equipment	(39,440,657.89)	(35,365,422.47)
Net Value	24,095,417.90	25,715,587.32
Agricultural and Forestry Equipment	2,968,209.31	2,644,909.31
Accumulated Depreciation-Agricultural and Forestry Equip	(728,598.91)	(512,932.71)
Net Value	2,239,610.40	2,131,976.60
Communication Equipment	2,225,203.70	2,225,203.70
Accumulated Depreciation-Communication Equipment	(1,505,507.56)	(1,534,676.47)
Net Value	719,696.14	690,527.23
Military, Police and Security Equipment	207,730.00	107,250.00
Accumulated Depreciation-Military, Police and Security Eq	(68,283.00)	(57,915.00)
Net Value	139,447.00	49,335.00
Medical Equipment	11,006,893.50	2,855,893.50
Accumulated Depreciation-Medical Equipment	(2,397,976.05)	(2,693,205.48)
Net Value	8,608,917.45	162,688.02
Printing Equipment	1,360,000.00	120,000.00
Accumulated Depreciation-Printing Equipment	(75,600.00)	(64,800.00)
Net Value	1,284,400.00	55,200.00
Sports Equipment	1,169,698.00	668,598.00

Accumulated Depreciation-Sports Equipment	(229,404.96)	(300,145.84)
Net Value	<u>940,293.04</u>	<u>368,452.16</u>
Technical and Scientific Equipment	21,735,473.25	12,778,273.75
Accumulated Depreciation-Technical and Scientific Equipm	(5,018,986.31)	(3,893,574.80)
Net Value	<u>16,716,486.94</u>	<u>8,884,698.95</u>
Other Machinery and Equipment	15,777,803.29	13,116,213.29
Accumulated Depreciation-Other Machinery and Equipmer	(5,311,153.68)	(4,164,893.50)
Net Value	<u>10,466,649.61</u>	<u>8,951,319.79</u>
Transportation Equipment	<u>5,848,731.75</u>	<u>5,796,228.75</u>
Motor Vehicles	10,192,400.00	9,592,400.00
Accumulated Depreciation-Motor Vehicles	(4,477,838.25)	(3,900,011.25)
Net Value	<u>5,714,561.75</u>	<u>5,692,388.75</u>
Other Transportation Equipment	272,500.00	272,500.00
Accumulated Depreciation-Other Transportation Equipmer	(138,330.00)	(168,660.00)
Net Value	<u>134,170.00</u>	<u>103,840.00</u>
Furnitures, Fixtures and Books	<u>38,094,070.67</u>	<u>8,879,337.97</u>
Furniture and Fixtures	40,134,491.05	10,130,804.70
Accumulated Depreciation-Furnitures and Fixtures	(3,936,256.45)	(3,192,763.64)
Net Value	<u>36,198,234.60</u>	<u>6,938,041.06</u>
Books	3,601,952.45	3,476,223.85
Accumulated Depreciation-Books	(1,706,116.38)	(1,534,926.94)
Net Value	<u>1,895,836.07</u>	<u>1,941,296.91</u>
Construction in Progress	<u>214,567,133.53</u>	<u>262,268,426.67</u>
Construction in Progress - Buildings and Other Structures	214,567,133.53	262,268,426.67
Other Property, Plant and Equipment	<u>21,630.00</u>	<u>28,064.00</u>
Other Property, Plant and Equipment	77,250.00	77,250.00
Accumulated Depreciation-Other Property, Plant and Equipm	(55,620.00)	(49,186.00)
Net Value	<u>21,630.00</u>	<u>28,064.00</u>
Biological Assets	<u>1,538,465.00</u>	<u>2,708,320.00</u>
Bearer Biological Assets	<u>1,538,465.00</u>	<u>2,708,320.00</u>
Breeding Stocks	904,965.00	2,058,820.00
Livestock	633,500.00	649,500.00
Intangible Assets	<u>479,580.00</u>	<u>184,000.00</u>
Intangible Assets	<u>479,580.00</u>	<u>184,000.00</u>
Computer Software	514,000.00	184,000.00
Accumulated Amortization-Computer Software	(34,420.00)	-
Net Value	<u>479,580.00</u>	<u>184,000.00</u>
Total Non-Current Assets	P <u>1,185,419,656.92</u>	<u>882,644,188.73</u>
TOTAL ASSETS	P <u>1,350,882,842.81</u>	<u>1,055,114,527.73</u>

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

Financial Liabilities	P	113,379,760.26	23,758,416.54
Payables		113,379,760.26	23,758,416.54
Accounts Payable		104,368,052.41	14,672,874.89
Due to Officers and Employees		9,011,707.85	9,085,541.65
		55,185,893.60	57,762,178.60
Inter-agency Payables		55,185,893.60	57,762,178.60
Due to BIR		1,312,535.40	1,051,785.52
Due to GSIS		65,455.34	88,816.14
Due to Pag-IBIG		243,045.99	272,778.60
Due to PhilHealth		13,047.11	24,037.98
Due to NGAS		51,940,483.76	53,911,738.86
Due to GOCCs		50,000.00	-
Due to LGUs		1,561,326.00	2,413,021.50
		12,242,022.69	19,134,067.40
Intra-agency Payables		12,242,022.69	19,134,067.40
Due to Operating Units		1,927,261.94	8,899,439.44
Due to Other Funds		10,314,760.75	10,234,627.96
		27,567,930.76	23,387,176.91
Trust Liabilities		27,567,930.76	23,387,176.91
Trust Liabilities		4,228,037.56	4,482,707.26
Guaranty/Security Deposits Payable		23,339,893.20	18,904,469.65
		1,248,371.08	1,248,371.08
Deferred Credits/Unearned Income		1,248,371.08	1,248,371.08
Deferred Credits/Unearned Income		1,248,371.08	1,248,371.08
Other Deferred Credits		1,248,371.08	1,248,371.08
		451,583.23	1,654,853.32
Other Payables		451,583.23	1,654,853.32
Other Payables		451,583.23	1,654,853.32
TOTAL LIABILITIES	P	210,075,561.62	126,945,063.85
NET ASSET/EQUITY			
Net Asset/Equity	P	1,140,807,281.19	928,169,463.88
Net Asset/Equity	P	1,140,807,281.19	928,169,463.88
Accumulated Surplus/(Deficit)		1,140,807,281.19	928,169,463.88
TOTAL NET ASSET/EQUITY		1,140,807,281.19	928,169,463.88
TOTAL LIABILITIES AND NET ASSETS/EQUITY	P	1,350,882,842.81	1,055,114,527.73
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